WESTERN WASHINGTON UNIVERSITY
BOARD OF TRUSTEES
AGENDA

Thursday, February 13, 2025

Location: **Bellwether Hotel, 1 Bellwether Way, Bellingham, WA 98225, Garden Room**
Time: **10:00 a.m.**

1. **CALL TO ORDER**
   10:00 – 10:01

2. **BOARD OF TRUSTEES WORK SESSION**
   10:00 – 3:00

3. **EXECUTIVE SESSION: RCW 42.30.110(1)(g)**
   3:00 - 3:30

4. **WORK SESSION, CONTINUED**
   3:30 - 4:00

5. **ADJOURN**

Friday, February 14, 2025

Location: **Western Washington University, Bellingham, WA, Board Room, Old Main 340**
Audiocast: **https://wp.wwu.edu/live/**
Time: **8:00 a.m.**

6. CALL TO ORDER
8:00 – 8:01

7. APPROVAL OF MINUTES
8:01 – 8:05
a. Regular Meeting: December 12-13, 2024

8. PUBLIC COMMENT
8:05 – 8:15

9. BOARD CHAIR REPORT
8:15 – 8:25

10. UNIVERSITY PRESIDENT REPORT
8:25 – 8:35

11. FACULTY SENATE REPORT
8:35 – 8:45

Presentation: Michael Slouber, Faculty Senate President

12. ASSOCIATED STUDENTS OF WESTERN WASHINGTON UNIVERSITY REPORT
8:45 – 8:55

Presentation: Malachi Phillips, Associated Students of Western Washington University President

13. BOARD FINANCE, AUDIT, AND ENTERPRISE RISK MANAGEMENT COMMITTEE REPORT

8:55 - 9:05

Presentation: Trustee Chase Franklin, Chair, Finance, Audit, and Enterprise Risk Management Committee

14. BOARD ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE REPORT
9:05 – 9:15

Presentation: Trustee Mo West, Chair, Academic Affairs and Student Success Committee

DISCUSSION ITEMS

15. FOUNDATION FOR WWU & ALUMNI/ADVANCEMENT UPDATE
9:15 – 9:30

Presentation: Kim O'Neill, Vice President for Advancement, Executive Director for the Foundation for WWU & Alumni

16. LEGISLATIVE SESSION REPORT
9:30 – 9:45

Presentation: Nora Selander, Director of Government Relations

BREAK
9:45 – 10:00

ACTION ITEMS

17. APPROVAL OF WINTER QUARTER DEGREES
10:00 – 10:05

Presentation: Brad Johnson, Provost and Executive Vice President

18. APPROVAL OF CONTRACTS
10:05 - 10:10

a. Construction Contract Award for Higginson Hall Electronic Safety Upgrades, PW811
b. Construction Contract Award for Physical Plant Electrical Upgrades, PW820

Presentation: Joyce Lopes, Vice President for Business and Financial Affairs
Traci Brewer-Rogstad, Associate Vice President for Facilities Development and Operations

19. ACCEPTANCE OF FY 2024 FINANCIAL REPORTS
10:10 – 10:15

Presentation: Joyce Lopes, Vice President for Business and Financial Affairs

20. APPROVAL OF 2024-2025 AND 2025-2026 ACTIVE TRANSPORTATION FEE REDUCTION
10:15 – 10:20

Presentation: Joyce Lopes, Vice President for Business and Financial Affairs

INFORMATION ITEMS

21. WRITTEN REPORTS
10:20 - 10:25

a. Enrollment Management Summary
b. University Advancement Report
c. Capital Program Report
d. Student Affairs Report
e. Sustainability Report

22. TRUSTEE REMARKS
10:25 – 10:35

23. DATES FOR NEXT REGULAR MEETING: April 10-11, 2025, in Bellingham, WA

24. ADJOURN

01 CALL TO ORDER

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of

DATE: February 13, 2024

SUBJECT: **Board of Trustees Work Session**

PURPOSE: Information Item

The Board of Trustees will have a work session with the President's Cabinet.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Sabah Randhawa, President

DATE: February 13, 2025

SUBJECT: **Executive Session**

PURPOSE: Information Item

Purpose of Submittal:

President Randhawa will lead the Trustees in an executive session as authorized by RCW 42.30.110(1)(g).

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of

DATE: February 13, 2024

SUBJECT: **Board of Trustees Work Session** *(continued)*

PURPOSE: Information Item

The Board of Trustees will continue their work session and hear mid-year budget updates and plans for FY25-26.

05 ADJOURN

06 CALL TO ORDER

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa

DATE: February 14, 2025

SUBJECT: **Approval of the Minutes**

PURPOSE: Action Items

Purpose of Submittal:

Approval of the Board of Trustees Meeting Minutes.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, upon the recommendation of the president, approve the following minutes:

a. Board of Trustees Regular Meeting, December 12 – 13, 2024

FOR APPROVAL

WESTERN WASHINGTON UNIVERSITY
BOARD OF TRUSTEES
MEETING MINUTES
THURSDAY, DECEMBER 12, 2024

1. CALL TO ORDER

Chair Faith Pettis called the regular meeting of the Board of Trustees of Western Washington University to order at 2:00 p.m. on Thursday, December 12, 2024, in the Board of Trustees Conference room, Old Main 340, at Western Washington University in Bellingham, Washington.

ATTENDANCE

Faith Pettis, Chair
Chris Witherspoon, Vice Chair
Ash Awad, Trustee (on Zoom)
Tina Ekhteraee-Sanaee, Trustee
Maria Siguenza, Trustee
Mo West, Trustee
John Meyer, Trustee
Chase Franklin, Trustee
Sabah Randhawa, President
Becca Kenna-Schenk, President's Office Chief of Staff
Brad Johnson, Provost and Executive Vice President
Joyce Lopes, Vice President for Business and Financial Affairs
Melynda Huskey, Vice President for Student Affairs
Jacqueline Hughes, Chief Diversity Officer and Executive Director for the Office of Equity
Kerena Higgins, AAG
Michael Slouber, Faculty Senate President
Elissa Hicks, Policy Coordinator for Government Relations and the Board of Trustees
Rebecca Hansen-Zeller, Executive and Liaison to the Board of Trustees

2. CAPITAL DEVELOPMENT AND STRATEGIC VISION PLAN

Presenters began by sharing their process and the data that was collected to prepare the report. They told the Board about constituent outreach efforts and the input they received from those engagements. They presented data on the functional space needs and how existing and new facilities could enhance the campus experience, build identity, and promote environmental stewardship. The project team made enrollment projections and assessed the physical and functional conditions of existing buildings in their analysis to determine future needs.

Chair Pettis asked how residential needs factor into this study. The project team reported that a similar study is being done for housing and will include Fairhaven.

Trustee Awad asked if the efficiency of the current use of buildings was considered. Presenters indicated that with the existing capacity, there is currently surplus space, but that existing space needs to be reallocated to meet emerging needs. For example, as WWU's graduate programs grow, more space for research labs is needed.

Trustee Franklin asked how the estimated square footage needs are calculated for future uses. The presenters explained how those ratios are determined and adjusted for expected future needs. Provost Johnson elaborated on ways that Instruction is using this data to help with planning.

Trustee Ekhteraee-Sanaee inquired about the enrollment projections and whether the expected enrollment cliff was factored into the estimates. President Randhawa acknowledged that the enrollment cliff is a nationwide reality but that Western is positioning itself to maintain its strengths to drive growth.

After finishing the conversation about the process, presenters then transitioned to sharing the strategic development concept. Given the geography of where the campus is situated, they suggested continued development of a central Main Street going east to west across campus. They also recommended enhancing gateways and entrances to campus. Infill was the main strategy, rather than expanding the campus or building upward. Future parking facilities were also considered in the analysis. Building conditions were evaluated and recommended for renovation or replacement. Sites were also evaluated for potential infill opportunities for new construction.

Trustee Awad shared thoughts about how design can be used to incentivize having fewer fossil-fuel-burning vehicles on campus.

The presenters added that individual buildings were evaluated and prioritized according to need. Presenters shared design possibilities and showed renderings for some of the near-term projects. Maintaining open space and fostering a sense of belonging and sense of place were important criteria when considering recommendations for campus improvements.

Trustee West asked how disability access can be improved and presenters noted some of the challenges of our campus layout and improvements that upcoming projects can incorporate into their design. Trustee West also asked how mental health needs were considered in planning. Presenters shared how the physical plan creates an environment that supports wellness.

Chair Faith Pettis thanked the presenters and commented on the big aspirations of the plan and how budget realities will impact the timeline for realizing the vision.

3. STUDENT DEVELOPMENT AND SUCCESS CENTER PROJECT UPDATE

The purpose of the new building is to make student services, advising and counseling services more visible and accessible to students. This building will serve as both a front porch and living room for the campus and will activate that area of campus. The team

covered the scope, schedule and budget for the project. They shared concepts for the siting of the building, the interior layout, and where various functions will be located in the building. Building occupancy is expected in June 2027.

Chair Pettis asked if the group coordinated with the Campus Development and Strategic Vision Plan team, and they did.

Trustee Meyer inquired about the study café and asked if the intended use of the space meets future needs. The project team answered that the space meets a variety of needs, including individual study and collaborative space, and also offers food service. Trustee Meyer also asked about student input into the project.
Trustee West asked how equity, inclusion and belonging will be promoted in the space. The team shared that access, inclusion and well-being were included in the thought process and there will be an intentional effort to promote services available at The Centers and other services on campus.

Trustee Awad asked about the budget and why adjustments were made from the original funding request. The team shared that the budget was reduced by about 15% and the final building will be 26,000 gross square feet. Trustee Awad asked if the project budget aligns with comparable buildings on other college campuses and asked for additional information on how the project budget was established.

Trustee Franklin asked about the ways the project footprint changed when the third floor was eliminated.

4. COAST SALISH LONGHOUSE – HOUSE OF HEALING UPDATE

Laural Ballew spoke about the importance of the longhouse and the outreach to and input from Tribal partners. The Native American Student Union (NASU) has been closely involved in the planning. The building will have many uses and will be a place for Native students to gather and feel a sense of belonging. She shared the history of the project which began with a request from NASU in 2019 and she outlined the process for requesting funding and the construction that followed. Occupancy is expected in October 2025 and there will be a grand event and a special ceremony.

Presenters explained the design-build process, and spoke about the partnership with the city. They shared the floorplan for the building and highlighted some of the unique features.

Trustee West asked if Native students gave input on the space and how they plan to use it. Laural Ballew shared the ways our NASU students were included in the design. They will use the building for meetings and cultural activities and it is also a place for them to access services.

Faith Pettis inquired about access to the building and how it will connect to the campus.

Trustee Siguenza asked if the community will have access to the space, and they will. The space is intended for community building.

Trustee Ekhteraee-Sanaee asked how the university will work with K-12 students and share opportunities for Native students at Western.

Trustee West shared her hope that this will help with recruitment and retention of Native students.

Trustee Siguenza asked if the university has continued communication with the students who made the initial request in 2019. Laural Ballew shared that some of those former students have been part of the planning committee.

5. ADJOURN

The meeting adjourned at 3:29pm.

FOR APPROVAL

WESTERN WASHINGTON UNIVERSITY
BOARD OF TRUSTEES
MEETING MINUTES
FRIDAY, DECEMBER 13, 2024

6. CALL TO ORDER

Chair Faith Pettis called the regular meeting of the Board of Trustees of Western Washington University to order at 8:00 a.m. on Friday, December 13, 2024, in the Board of Trustees Conference room, Old Main 340, at Western Washington University in Bellingham, Washington.

ATTENDANCE

Faith Pettis, Chair
Chris Witherspoon, Vice Chair
Ash Awad, Trustee (on Zoom)
Tina Ekhteraee-Sanaee, Trustee
Maria Siguenza, Trustee
Mo West, Trustee
John Meyer, Trustee
Chase Franklin, Trustee
Sabah Randhawa, President
Becca Kenna-Schenk, President's Office Chief of Staff
Brad Johnson, Provost and Executive Vice President
Joyce Lopes, Vice President for Business and Financial Affairs
Melynda Huskey, Vice President for Student Affairs
Jacqueline Hughes, Chief Diversity Officer and Executive Director for the Office of Equity
Jim Sterk, Athletics Director
Kerena Higgins, AAG
Michael Slouber, Faculty Senate President
Malachi Phillips, ASWWU President
Elissa Hicks, Policy Coordinator for Government Relations and the Board of Trustees
Rebecca Hansen-Zeller, Executive and Liaison to the Board of Trustees

7. APPROVAL OF MINUTES

a. Regular Meeting: October 17-18, 2024

MOTION 12-01-2024: Trustee John Meyer MOVED, that the Board of Trustees of Western Washington University, upon the recommendation of the president, approve the following minutes:

a. Board of Trustees Regular Meeting on October 17-18, 2024.

Trustee Mo West seconded the motion. The motion passed 8-0.

8. PUBLIC COMMENT

Nobody signed up for public comment.

9. BOARD CHAIR REPORT

Chair Pettis shared about the positive experiences at both the Kaiser-Borsari ribbon-cutting and the dinner gathering with the Foundation Board. She reported that the Board and President completed their annual evaluation for the Executive and Liaison to the Board of Trustees. Chair Pettis shared that she, Trustee Awad and Nora Selander, Director of Government Relations, had a positive meeting with Representative Jamie Pederson where they were able to present Western's legislative asks for the upcoming session. Chair Pettis noted that Regents and Trustees Day in Olympia is on January 30.

Chair Pettis asked Trustee Franklin, who is chairing the Advisory Council for Socially Responsible Investing (ACSRI), to summarize the first meeting of the advisory committee. Trustee Franklin reported on the progress toward drafting the SRI policy which will eventually be brought to the Board for its consideration. The ACSRI meets next on January 13, 2025.

10. UNIVERSITY PRESIDENT REPORT

President Randhawa started by sharing thoughts on budget cuts to align the operating budget with university revenue, and the difficult process and decisions that are ahead. He acknowledged that a successful university is not entirely run by budget numbers and that Western remains committed to access and excellence.

President Randhawa shared the purpose of moving enrollment management to Outreach and Continuing Education and how it will strengthen our partnerships with community colleges. He also reported on his visit to the Methow Valley and the positive connections that were made. Western's Sustainability Pathways Program and some College in the High School offerings are currently located in the Methow Valley. President Randhawa also attended a session on the state of education that was hosted by the City of Bellingham. That meeting included K-12, community college, and university partners. He also recently met with the Suquamish Tribal Council to discuss Western's expansion on the Peninsulas and how we can further establish a partnership with the Tribe. The final item that he noted was that the Gates Foundation is convening a meeting among regional K-12, community college and workforce leaders and the inaugural meeting will be hosted on campus.

11. FACULTY SENATE REPORT

Michael Slouber, Faculty Senate President, began by sharing the work being done on Artificial Intelligence (AI) and the information that has been gathered about the concerns and questions among Faculty. He also reported on the series of workshops that teach skills for having difficult conversations. The Senate will continue to work on hosting speakers and conversations related to free expression on campus. Michael Slouber shared information and debate regarding a change in how students are represented on some Faculty Senate committees.

Trustee Awad asked if there is a general acceptance that AI will be pervasive in higher education, and more broadly, in the near future. President Slouber reported that there are mixed levels of acceptance and different types of classroom adjustments being made among Faculty.

Michael Slouber concluded by sharing thoughts about budget cuts. He asked for increased participation in the process. He asked for additional transparency and, in the spirit of shared governance, more representation of Faculty in decision-making. He offered ideas for reductions that could be considered in lieu of Faculty layoffs.

12. ASSOCIATED STUDENTS OF WESTERN WASHINGTON UNIVERSITY REPORT

Malachi Phillips, Associated Students of Western Washington University President, began by sharing his positive thoughts about the Kaiser-Borsari Hall grand-opening. He then highlighted a few items from his report including ASWWU's collaboration with other student groups to strengthen legislative advocacy, and the ways ASWWU is looking at ways student government can empower students and make their voices heard. He commented on proposed changes to the removal of student voting positions on Faculty Senate committees and asked for more participation in shared governance. ASWWU is looking at internal structural changes in their dual-legislative system to help give students more voice. He talked about balancing S&A fees with concerns about students who are financing their education and also experiencing housing or food insecurity. He announced that the vacant positions on the Executive Committee have all been filled. President Phillips concluded by sharing concerns about how on and off-campus student deaths are reported and communicated.

The Trustees thanked President Phillips for the thoroughness of the report.

13. BOARD FINANCE, AUDIT, AND ENTERPRISE RISK MANAGEMENT COMMITTEE REPORT

Trustee Chase Franklin, Chair of the Finance, Audit, and Enterprise Risk Management Committee, reported on the last two committee meetings. The committee met in November for a discussion about IT Security. They received information on security threats and our strong record of maintaining system security. User education and multi-factor identification were credited with our low rate of system breaches. The committee also received data on

the gap between tuition projections and actuals, and they reviewed the status of the Board approved property sales. Their meeting in December focused on the operating budget and they heard an update on administrative restructuring. The Athletics budget is among the next topics that the committee will explore.

14. BOARD ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE REPORT

Trustee Mo West, Chair, Academic Affairs and Student Success Committee, shared that the committee was unable to meet in November but meets immediately after the Board meeting. The committee invited the directors of Western's Centers and Institutes to share the scope and impact of their work. The committee will also hear a report on mental health outreach to students in need of services. She underscored the committee's interest in intentional outreach to students of color and historically underserved groups through initiatives like our pilot program at Mt. Vernon and Ferndale High Schools. She shared that she is optimistic about ways the newly available state database of high school senior contact information will be used to increase our targeted recruitment efforts.

DISCUSSION ITEMS

15. FACULTY SCHOLARSHIP AND RESEARCH

Provost and Executive Vice President Brad Johnson began by emphasizing that one of Western's core strengths is its innovative approach to high-impact research experiences for undergraduate and graduate students. He introduced four faculty members whose work adds to Western's strength in research and scholarship, student mentoring, and external funding to support research.

Dr. Jeanine Amacher, Associate Professor of Chemistry, College of Science and Engineering, began the presentations. Her lab uses protein biochemistry and structural biology to investigate specificity in protein-protein interactions that involve recognition of a small number of amino acids, or peptides.
Dr. Marco Hatch, Associate Professor of Environmental Science, College of the Environment, shared his research that is focused on weaving traditional ecological knowledge and marine science through the exploration of food systems.
Dr. Mariana Smit Vega Garcia, Professor of Mathematics, College of Science and Engineering, continued by sharing her work in the areas of mathematical analysis, studying equations that describe natural phenomena, and combinatorics.
Dr. Christine Johnston, Associate Professor of History, College of Humanities and Social Sciences, gave the final presentation. Her research focuses on the economic and environmental history in the Mediterranean, West Asia, and North Africa during the Bronze Age.

Trustees were impressed by the breadth of research being done and the impact the experiences and mentorship have on students.

ACTION ITEMS

16. APPROVAL OF FALL QUARTER DEGREES

MOTION 12-02-2024: Trustee Tina Ekhteraee-Sanaee MOVED, that the Board of Trustees of Western Washington University, on recommendation of the faculty and subject to the completion of any unmet requirements, approves awarding undergraduate and graduate degrees to the candidates listed in the files of the Registrar and Graduate Dean, for Fall Quarter 2024, effective December 14, 2024.

Trustee Chase Franklin seconded. The motion passed 8-0.

17. WRITTEN REPORTS

a. Enrollment Management Summary
b. University Advancement Report
c. Capital Program Report
d. Student Affairs Report
e. Services and Activities Fee Update
f. Accessibility, Diversity, Equity and Inclusion Report
g. Government Relations Report

Chair Pettis noted that the Advancement report now includes Marketing and Communications. She thanked Vice President Huskey for the S&A fee report. The ADEI report is submitted twice per year and she thanked Jacqueline Hughes for the updates. Chair Pettis noted that the Government Relations reports will continue through the end of the legislative session.

Trustee Siguenza inquired about ways the university tracks students through their time at Western. Shelli Soto shared how retention is measured and ways we are able to organize that data and follow specific cohorts and groups of students. Provost and Executive Vice President Johnson noted a report that will be forthcoming related to the enrollment and persistence of Compass to Campus participants. Trustee Siguenza noted that she was pleased to see sustainability improvements to the SMATE building and asked about Electric Vehicle goals for the university fleet.

Trustee Witherspoon asked Jacqueline Hughes how Faculty Senate will partner with her and give input on the content for future courses and dialogues to build on the trainings that were offered in the Fall.

18. TRUSTEE REMARKS

Trustee Meyer reflected on the presentations that highlighted Faculty research. The complexity of the work was impressive, and he noted the unique academic experience that Western offers. Vice Chair Witherspoon echoed being impressed by the excellence of our faculty.

19. DATES FOR NEXT REGULAR MEETING

The next Regular Meeting is February 13-14, 2025 in Bellingham, WA.

20. EXECUTIVE SESSION AS AUTHORIZED BY RCW42.30.110(1)(i)

Chair Faith Pettis announced a 15-minute Executive Session at 10:23am. The Executive Session ended at 10:47am.

21. ADJOURN

The meeting adjourned at 10:48am.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Faith Pettis, Chair, Board of Trustees

DATE: February 14, 2025

SUBJECT: **Public Comment**

PURPOSE: Information Item

Purpose of Submittal:

RCW 28B.35.110 requires that the governing boards of regional universities provide for public comment at meetings and follow procedures for open public meetings in the Open Public Meetings Act.

Individuals interested in participating in the public comment period may register by contacting Rebecca Hansen-Zeller, Executive and Liaison to the Board of Trustees, at hanse65@wwu.edu. Alternatively, they may sign up on the morning of the Board meeting between 7:45 AM and 7:58 AM using the signup sheet located outside the meeting room. The signup sheet will be provided to the Board Chair at 7:59 AM.

Public comments may be made in person only, except for individuals requiring a disability accommodation, which must be requested in advance. Each speaker may be allotted up to two minutes, depending on the number of participants, with priority given to those who register in advance.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Faith Li Pettis, Chair, Board of Trustees

DATE: February 14, 2025

SUBJECT: **Board Chair Report**

PURPOSE: Information Item

Purpose of Submittal:

Board Chair Faith Pettis will report to members of the Board and President Randhawa and his staff on topics related to the Board of Trustees.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Sabah Randhawa, President

DATE: February 14, 2025

SUBJECT: **University President Report**

PURPOSE: Information Item

Purpose of Submittal:

President Randhawa will present brief reflections on issues of interest to the Board.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Michael Slouber, Faculty Senate President

DATE: February 14, 2025

SUBJECT: **Faculty Senate Report**

PURPOSE: Information Item

Purpose of Submittal:

Faculty Senate President Michael Slouber will present brief reflections on faculty issues of interest to the Board.

Old Main 355
516 High Street
Bellingham, Washington
98225-9064
http://facultysenate.wwu.edu
faculty.senate@wwu.edu

February 4, 2025

Faculty Senate Report to the Board of Trustees

Dear Trustees,

While only two Senate meetings have taken place since my last report to the Board, we have been juggling about a dozen issues—most of them new.

I will begin by noting that many faculty are highly concerned about the situation with the federal government as it affects Western Washington University. Recent rhetoric and actions surrounding immigration enforcement and its impacts on Western students, faculty, and staff—either directly or indirectly—are of concern to many faculty and have been raised in the Senate. Likewise, a senator raised the potential conflict between WWU teacher education programs and the US President's executive order "against indoctrination" and requiring "patriotic education." The senator observed that WWU is essentially being mandated to choose between federal funding being withdrawn or our faculty's professional academic freedom being violated. Many in our community are also highly concerned about the welfare of our LGBT+ members, and particularly our transgender students and colleagues, in the face of numerous executive orders that seek to invalidate their identities.

One of the chief topics of discussion last month—especially among Faculty Senate Executive Council members—has been the Western on the Peninsulas programs. After much investigation and discussion, Executive Council members have narrowed our focus to concerns about the status of faculty teaching in these programs and the curriculum approval process. As Peninsulas faculty are onboarded, it is critical that the administration avoid the issues regarding irregular status, non-faculty supervision, and lack of representation that have surfaced with respect to the Language and Culture programs as part of this year's budget cuts. Further, the administration should fully address the concerns of existing academic units such as Sociology and Computer Science if faculty teaching in Peninsulas programs are to be incorporated into their departments.

The curriculum approval process has been a challenge to untangle. There are concerns that the current process of bypassing college curriculum committees

in favor of routing proposals through the Council on University Programs, which approves interdisciplinary curricula, fails to ensure adequate checks and balances under shared governance. The Senate is generally receptive to the need for online and hybrid courses on the peninsulas, but the proper way to handle this is to convince the college curriculum committees to allow for it in their college modality policies. We look forward to continuing to work with the administration to determine a mutually acceptable approval process.

Another issue that came up in December is that the Western Libraries collections budget is, again, insufficient to meet our needs and the libraries will be canceling $29,000 worth of our subscriptions this year, and $100,000+ per year thereafter. This directly threatens the research needs—a primary core of the University mission—for thousands of campus students and faculty. The funding model for library collections has been broken since at least 2012. Librarians and faculty alike have cited the nearly annual subscription cancellation process as one of the most stressful aspects of their jobs. The Faculty Senate passed a motion to fix this in 2021, and then-Provost Carbajal agreed to fund it. But the promises of funds were not adhered to, and library carry-over funds were swept last year. The Faculty Senate unanimously passed the attached resolution in support of restoring the swept funds and ensuring a sustainable funding model moving forward.

At our first January meeting, a concern was raised about faculty being harassed and threatened by people from outside the University because of the subjects of their research or areas of expertise. The constituent raising it was uncertain about the extent of the problem at Western, as it has not been systematically addressed to our knowledge. In response, the Faculty Senate Executive Council conducted a survey of all faculty to gauge the extent of the problem. The results are eye-opening, and point to a widespread problem affecting scores of faculty teaching across the gamut of disciplines. While some were satisfied with the response when they reported threats and harassment, the majority were not; they collectively offered a broad range of ideas for improving support for faculty who experience harassment and threats of violence. We plan on sharing the results of this survey and ideas for improvement with the Provost, deans, the chief of police, and other relevant leaders in the coming weeks.

The Senate Executive Council is moving ahead with two planned actions to address faculty concerns about generative AI on campus. One is developing a University policy against non-consensual recording in classrooms, which responds to several concerns simultaneously, including threats to privacy and intellectual property that are posed by students recording in classrooms without permission. The University of Washington already has such a policy (WAC 478-121-107), and the Faculty Senate Executive Council will draft something similar for Western.

In addition, the Faculty Handbook committee is drafting language for the faculty ethics section stipulating that faculty are not to use AI in ways that conflict with norms of academic integrity. There may also be language proposed that requires faculty to design assignments and assessments that are at least minimally resistant to completion in ways that circumvent the learning process. The Handbook committee is working more broadly on revising the faculty ethics section to be more coherent, concise, and enforceable. This is expected to take time, both in committee and getting it approved through the Senate.

And lastly, the Faculty Senate is still concerned about the looming University budget reductions. At our January 13 meeting, Faculty Senate Budget Representative Kristi Tyran made a persuasive case that the OCE Language and Culture programs that are slated for a reduction-in-force should not be categorized as a revenue center, but as a cost center like most areas of Academic Affairs. The reduction-in-force rationale posited that the deficit in its fund balance represents actual revenue less costs, whereas in actuality the LCP fund balance is determined solely by the University—it is not a reflection of actual funds generated by students in the programs, nor by students who matriculate at Western and bring in tuition dollars after completing the programs. At the same Senate meeting, a member of the Senate Outreach and Continuing Education Committee read a similarly persuasive statement from the LCP faculty which raised related points about revenues and financial decisions. Western currently is host to international students who make up only .8% of the study body, in contrast to a national average of 5.6%. Evidently something about our recruitment strategy is seriously flawed, and we have requested, but not been provided with, details about the administration's vision for international student recruitment going forward. The University Strategic Plan calls for "ensur[ing] that Western more closely reflects the local and global diversity in which we live and [which] we seek to advance." The Faculty Senate Budget Representative also brought up the generally poor morale among faculty regarding the budget reductions. A senator also voiced concerns about confusing messaging about staff layoffs in CHSS.

There remains a general murkiness among faculty about how budget reductions are going to be implemented. One faculty member in a non-Senate leadership position recently revealed that they did not know about faculty jobs being at stake in this year's budget reductions. To my understanding, that is precisely how the reductions in "parallel structures" will save money—by laying off a fairly large number of non-tenure track faculty and having tenure-line faculty teach more of the gateway courses.

The following table reports Faculty Senate motions taken since my last report. Our web-based motion log and ACC motion log include links with further details.

Date	Senate Motions
January 13, 2025	Appointment of John Gialanella to Faculty Senate (passed)
January 13, 2025	Appointment of Matthew Miller to Sustainability Council (passed)
January 13, 2025	Faculty Senate Handbook Revisions (passed)
January 13, 2025	Request Re: Departmental Vehicle Parking Rate Increase (passed)
January 27, 2025	Adding Campus Emergency Information to Syllabi Website (failed)
January 27, 2025	Reaffirming Support of Adequate Library Collection Funding (passed)
January 27, 2025	Request Provost to Examine NTT and TA Pay Differential (passed)

Sincerely,

Michael Slouber
Faculty Senate President, 2024–2025

Old Main 355
516 High Street
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RESOLUTION NO. 2025-01
A RESOLUTION OF THE FACULTY SENATE OF WESTERN WASHINGTON UNIVERSITY
Re: Libraries Collections Budget

WHEREAS, the Western Washington Universities Libraries collections are essential for the student and faculty research and instructional needs of the University; and

WHEREAS, the budget for maintaining collections has been inadequate since before 2012;[1] and

WHEREAS, college committees, University-level faculty governance bodies, and individual faculty members inside and outside the Libraries have invested significant time trying to ameliorate the situation and dealing with the impact on morale during the annual subscriptions cancellation proceedings; and

WHEREAS, the Faculty Senate Library Committee and the Faculty Senate in 2021 unanimously passed a motion to rectify the situation with a permanent addition to the Libraries base collection budget of $200,000 and annual increases of 4.5% to the total collections budget; and

WHEREAS, the previous Provost Brent Carbajal agreed to this solution with a plan for five installments but there has been a failure to follow through after the first installment; and

WHEREAS, the current University Administration has swept the remaining carry-over funds from the Western Libraries accounts in breach of the 2021 agreement; and

WHEREAS, the 2024 Senate Library Committee survey and report highlighted that a large majority of faculty across colleges and programs ranked collections as a top library service, and stated that "Many respondents expressed dissatisfaction with Western's collections, notably inadequate subscriptions to journals and databases in their disciplines. Respondents noted that delayed access to the most recent literature negatively impacts their scholarship and teaching;"[2] and

WHEREAS, the affairs of Western Libraries are part of the shared governance responsibilities of the Faculty Senate per sections II.A.1 and II.B.1 of the Faculty Handbook;

[1] As attested in a memo dated May 29, 2012 from CHSS faculty to Brent Carbajal, then dean of CHSS.
[2] https://facultysenate.wwu.edu/sites/facultysenate.wwu.edu/files/2024-11/2024-11Nov-26_SLC%20Faculty%20Survey%20Report%20FINAL.pdf

NOW, THEREFORE, BE IT RESOLVED that the Administration should return the swept funds to the Western Libraries collections budget and provide for an adequate and sustainable funding model for collections going forward.

PASSED AND APPROVED by the Faculty Senate of Western Washington University at its meeting on January 27, 2025.

ATTEST:

Michael Slouber
Faculty Senate President

Erika McPhee-Shaw
Faculty Senate Vice President

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of the Associated Students

DATE: February 14, 2025

SUBJECT: **Associated Students**

PURPOSE: Associated Students Report

Purpose of Submittal:

AS President Malachi Phillips will brief the Board of Trustees on recent activities of the Associated Students.

ASWWU Report to WWU Board of Trustees

February 2025
Presented by Malachi Phillips, AS President

Esteemed Trustees,

I hope this update finds you well. I am grateful for the opportunity to update you on the work completed by Associated Students of Western Washington University (ASWWU) throughout Winter Quarter 2025. Listed below are the broader issues and projects we have tackled this Winter.

New Vacancies

At the end of Winter Quarter, At-Large Senator and Senate Vice-Chair Louis Hay resigned after being accepted for the state legislative internship program hosted in Olympia. More recently, Calvin Christoph, Senator for CHSS resigned to attend a study abroad trip in Senegal, which would have put his membership in conflict with the rules as written in the Student Senate Bylaws. The appointment process was discussed at the February 5th Student Senate Meeting.

Outside of ASWWU, the Office of Civic Engagement's Election Coordinator position also resigned after being accepted for the state legislative internship program hosted in Olympia. In the absence of such a position, the Advisor, Adam Lorio, has taken steps to address concerns in the elections code and will provide amendment suggestions to the Elections Advisory Committee.

Form for Students

Beginning in late January, the ASWWU has released a short anonymous survey for students to respond to the following questions:

1. How old are you?
2. Over the last quarter, how would you rate your (Scale of extremely poor; poor; neutral; good):
    a. Mental Health;
    b. Physical Health;
    c. Sense of Belonging;
    d. Ability to Engage with Class Work;
    e. And Course Load;
3. How many years have you been at Western?
4. What do you think is going well at Western?
5. What do you think is going poorly at Western?
6. What do you want to see at Western?
7. Why did you choose Western?

8. Why do you stay at Western?

When deciding these questions, we wrote them knowing we wanted to have a broad range of options and directions for students to take the discussion. While we have had limited responses so far, there are some initial trends that we look forward to learning more about going forward. Students tend to have positive relationships with the events that are held on campus for the broader community. Additionally, students tend to not have a strong relationship with the University Administration, citing a lack of communication or a more top-down approach.

I hope to have a more robust report on the results of this survey in April and look forward to sharing the findings within the survey.

Strategic Planning and Restructuring Update

In recent months, the strategic planning conversation has taken a broader turn that focuses more on how ASWWU keeps students engaged and actively wanting to participate. Historically, and across the state at other higher education institutions, the stakeholder buy-in comes from the role that student government plays in managing a swath of other programs. Before going any further, I am not advocating for the return to the previous model, rather it is important to acknowledge that the ASWWU must reinvent itself and maintain meaningful influence at WWU to encourage students to want to participate in student government. This is challenging due to the erosion of institutionalized systems that pass down knowledge to up-and-coming student leaders.

An example of this is notably found in the lack of continuity between cohorts of student government leaders, which has left many individuals without proper direction or even understanding of their role in student government. Furthermore, processes to remove members from office who don't fulfill their duties have been completely removed from the current system of governance at the student level. As the ASWWU stands, there are fundamental powers that are no longer within the realm of ASWWU, which has led to disinterest amongst community members and other large constituencies across the University. My work this year shall remain focused on centering oversight and proper utilization of fees for and enacted by students as the fundamental work of ASWWU. I will also be applying pressure to amend the constitution to include a representative code of conduct/ethics so that it is not easily amendable within the bylaws of individual bodies.

Active Transportation Fee Committee

Active Transportation Fee Committee is a perfect example of a committee in which ASWWU representatives must re-engage with in terms of oversight. Two years ago, the Charter was amended without discussion to remove the AS VP of Student Services from the role of Co-Chair, which removed the opportunity for ASWWU representatives to have an active role in setting the agenda and shaping the discussion of how these fee dollars are used. This could very well be one of the direct reasons as to why the fee was improperly raised, as ASWWU VPs' with potentially maligned intent chose to reduce the capacity for students to influence student enacted fees. Now, because of these shifts, the fee was increased without the approval of the Executive Board, which was outlined within the referendum language. I will be conducting further research

into the situation with the Active Transportation Fee, and I will send a report regarding that individual fee once I have met with the appropriate University staff to gain a comprehensive understanding of the how the fee has been handled and appropriated.

S&A Fee Committee

The ASWWU remains firm in its agreement with changing the charge and charter of the S&A Fee Committee to address the concerns laid out in the December report provided by the administration. However, we also wish for student representation to be introduced into the discussions of what the new charge and charter shall be. Higher Education Institutions across the state have implemented strong models that center elected representation in the process of allocating S&A Fee monies, which are frameworks that we should investigate when considering changes to be implemented.

Legislative Affairs Council and Lobby Day

Alongside this report, you will see one of the more recent drafts of the ASWWU Lobby Day Agenda. The minor errors made in the document have been corrected in the final version, so please don't let it worry you too much. Lobby Day was February 9th and 10th, and I am more than happy to provide verbal updates on how that went during my verbal report. We have organized 60 students to go to Olympia on the 9th, to prepare for discussions with Legislators on the 10th, in which we grouped students into small teams to discuss the agenda with 2 legislators each.

Closing Remarks

I would like to close this shorter report to you all with an acknowledgement of the mental and emotional toll that the actions of the Trump administration have had on students. Across campus, there have been multiple discussions held to provide safe spaces to share concerns and resources to support one another. In conversation, the universal framing of the Trump administration's actions has only been described as chaotic and destructive. It is crucial to acknowledge the additional weight this has placed on the community at-large, and we must all come together to provide support as we are

---

Thank you for your continued support of the ASWWU Student Government.

Malachi Phillips
President, ASWWU Student Government

Aspen Cates Doglio

AS Vice President of Governmental Affairs

ASVP.Gov@wwu.edu

Chris Rosenquist

Coordinator of Legislative Affairs

as.oce.director.legislativeaffairs@wwu.edu



Esteemed Legislators,

It is with great pride and respect that we present our 2025 Legislative Agenda on behalf ofthe Associated Students of Western Washington University (ASWWU). This document hasbeen drafted with great care to represent the experiences and needs of WWU students asinclusively and accurately as possible.

Our agenda represents student concerns that we experience everyday while attending oneof Washington State's most productive universities. Whether it be increasing per studentfunding, increasing access to basic needs, increasing access to the Washington CollegeGrant, improving support for survivors of sexual and domestic violence, or enacting theright for operational student employees to collectively bargain. Environmental Justice,while not solely fostering success at Western, is core to the values of ASWWU. We asstudents know what we need on our campus to continue and excel in our educationaljourney at Western. We urge you to consider our needs for academic success in your workthis legislative session.

Thank you for reviewing our ASWWU Legislative Agenda. We appreciate the hard work youdo for students and hope that you will join us in continuing to build a better future for
Washington State. We appreciate your continued support.

Sincerely,

The Associated Students of Western Washington University

ASWWU



Western Lobby Day
2025 Legislative Agenda

Per Student Funding

ASWWU believes increasing per student funding is essential to improving student wellbeing, expanding educational opportunities, and driving academic success. This investment will boost educational attainment statewide and strengthen economic growth, **as 85% of Western Washington University (WWU) students remain in-state after graduation.** Despite being third in enrollment, retention, and second in graduation rates among Washington's universities, **WWU is the least funded.**

WWU's chronic underfunding has created a significant budget deficit, limiting its ability to meet student needs. To address this, WWU has enacted measures like a 3% budget cut totaling $20 million in permanent reductions, eliminating administrative structures, and a hiringfreeze since May 2024. Still, these cuts fall short, and further reductions threaten course availability, staffing, and student services. To resolve this, **ASWWU and WWU are seeking funding parity with the next lowest-funded university, which would require $10.725 million more annually based on 2023-25 data.** With WWU producing 55% of the state's STEM and high-demanddegrees and contributing $1.2 billion annually to Washington's economy, fair funding is critical to unlocking its full potential and ensuring a prosperous future for the state.

Basic Needs

ASWWU believes that legislation addressing the ongoing basic needs crisis is necessary to provide security and stability for students at Western Washington University, 84% of which enter the state's workforce. While 39% of these same students do not know where their next meal will come from, food is often the least of their concerns. With so many students struggling to find a place to live, it is vital to ensure students have access to housing at affordable and consistent costs. **The ASWWU urges the Washington State Legislature to enact HB 1217 and SB 5222 to implement rent stabilization across the state, to administer policy that provides consistent and fair renting rate increases across the state.** Rent stabilization will positively impact thousands of students at Western, 1/3 of whom have faced housing insecurities, and 1/10 of whom have faced homelessness in the past 12 months.

The exorbitant (and ever-increasing) cost of a college education makes tuition payments a challenge for students, many of whom have to acquire mounds of debt in order to finance their degree. **The ASWWU urges the Washington State Legislature to support SB 5275, to expand financial aid access for students in Washington through the Passport to Careers program and provide scholarships of $5000 to former foster youth and students experiencing homelessness.**

Supporting Survivors of Sexual Assault

ASWWU believes that legislation addressing Washington state's ongoing shortage of Sexual Assault Nurse Examiners (SANE) is an absolute necessity. **ASWWU urges the Washington State Legislature to support SB 5355 and HB 1049.** These two bills work to increase theavailability of SANE nurses at institutions of higher education and increase the number of registered nurses who have received the specialized training to help survivors of sexual assault.

Heartbreakingly, 13% of all college students nationwide will experience sexual assault prior to graduating. Sexual assault forensic exams are an important piece of bringing the perpetrators of these vicious felonies to justice, but the laws of biology only afford victims of sexual assault a narrow 72-hour window to collect evidence.

Unfortunately, Western Washington University does not have the resources to provide these exams on campus, forcing survivors to give up critical time by seeking care elsewhere. While this problem is not confined to our university, and while the SANE nurse shortage is a state and national issue, ASWWU strongly believes in caring for the most vulnerable community members. Supporting the following legislation will help survivors bring their assailants to justice and focus on maintaining their physical and mental health.

Washington College Grant

ASWWU supports codifying of The Washington College Grant maximum award amount of 70% Median Family Income (MFI). **The ASWWU urges the Washington State Legislature to enact SB 5402 and HB 1568 The Washington College Grant (WCG) has provided vital resources to students who can least afford higher education in Washington State.** The grant is currently in the law as 50% MFI, and while there are awards spanning from 60%-70%, SB 5402 would codify this to 70%. This update would be essential for Washington students and families trying to retain access to financial aid. The program continues to serve almost 100,000 students annually who are seeking financial aid, and 1/3 of Western students depend on it.

Students cannot succeed in school if they are burdened by the insurmountable weight of financial stress on top food insecurity, housing insecurity, and unaffordable mental/health services. By mandating the WCG be increased to 70% MFI, we can make college more accessible and affordable to prospective students and their families to help to alleviate that financial burden as they go through college. This change is crucial for reversing the steady decline in statewide enrollment since 2017, which has resulted in only 50% of high school seniors enrolling in a post-secondary education. This access to higher education is a positive step towards Washington's goal of 70% attainment, meaning high school seniors go on to receive a post-secondary education. Well supported students of today create a workforce of tomorrow that drives economic growth and innovation, benefiting the entire state.

Sustainability and Environmental Justice

The Associated Students of Western Washington University stand in strong support of the principles of environmental justice and sustainability. We recognize that addressing environmental inequities and advancing sustainability are vital to fostering community resilience, promoting public health, and ensuring a livable future for all. **ASWWU urges the Washington state legislature to enact HB 1303 and SB5380 which requires State Environmental Policy Act (SEPA) agencies to complete an environmental justice impact statement for potentially impactful projects in certain communities.**

Environmental justice calls for the platforming and empowerment of those most affected byclimate change. It seeks to remedy existing injustices through both institutional action and community development. At WWU, we believe in aligning our efforts with these principles by advocating for policies that reduce environmental hazards, empower marginalized voices, and create pathways for equitable and sustainable development. ASWWU calls on state leaders to embrace these principles and work together to advance solutions that address environmental disparities, protect our planet, and uplift those most affected by environmental challenges. Supporting environmental justice is not just an ideal but a necessary step toward a healthier, more equitable Washington.

Operational Student Employee Collective Bargaining Rights

ASWWU supports enshrining a Collective Bargaining Framework for "Operational" Student Employees at WA's Regional Universities. This bill creates a clear definition of the bargaining unit and guidelines for student employees doing "operational" (i.e. non-academic) work at Washington's Regional Universities. "Operational" Student Employees work as program support staff, clerks, laborers, lifeguards, attendants, and many other roles on their campuses that provide critical support to the everyday functioning of Washington's Regional Universities.

However, difficult scheduling, untenably low wages, vulnerability to harassment and discrimination, and lack of job protections have made it difficult for student employees to achieve success in these institutions. **Support for SB 5119 and HB 1570 will give Operational Student Employees the same rights as Educational Student Employees.** Having these bargaining units and collective bargaining frameworks defined in law will improve labor relations at the Regional Universities, enabling student employees and employers to hold organized discussions to improve working conditions.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Chase Franklin, Chair, Board Finance, Audit, and Enterprise Risk Management Committee

DATE: February 14, 2025

SUBJECT: **Board FARM Committee Report**

PURPOSE: Information Item

Purpose of Submittal:

Committee Chair Franklin will report to members of the Board of Trustees and the university president, and his staff topics related to the Board FARM Committee.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Mo West, Chair, Board Academic Affairs and Student Success Committee

DATE: February 14, 2025

SUBJECT: **Board Academic Affairs and Student Success Committee Report**

PURPOSE: Information Item

Purpose of Submittal:

Chair West will report to members of the Board of Trustees and the University President, and his staff topics related to the Academic Affairs and Student Success Committee.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Kim O'Neill, Vice President of University Advancement and CEO of the Foundation for WWU & Alumni

DATE: February 14, 2025

SUBJECT: **Foundation for WWU & Alumni/Advancement Update**

PURPOSE: Discussion Item

Purpose of Submittal:

Vice President O'Neill will provide an update on the integration of university marketing and communications within the Division of University Advancement. This update will share the approach to meeting the enrollment goals of the university while identifying strategies for aligning strategies to meet the strategic goals of the university.

Strategic Questions:

In an era of declining public trust in higher education, what should be taken into consideration in marketing and communication strategies?

Background:

In Fall, 2024, the Division of University Relations and Marketing was eliminated. Five units were moved to the Division of University Advancement: University Communications, University Marketing, Web Technologies, Visual Media Production and the Small Business Development Center.

Attachments:

PowerPoint

UPDATE



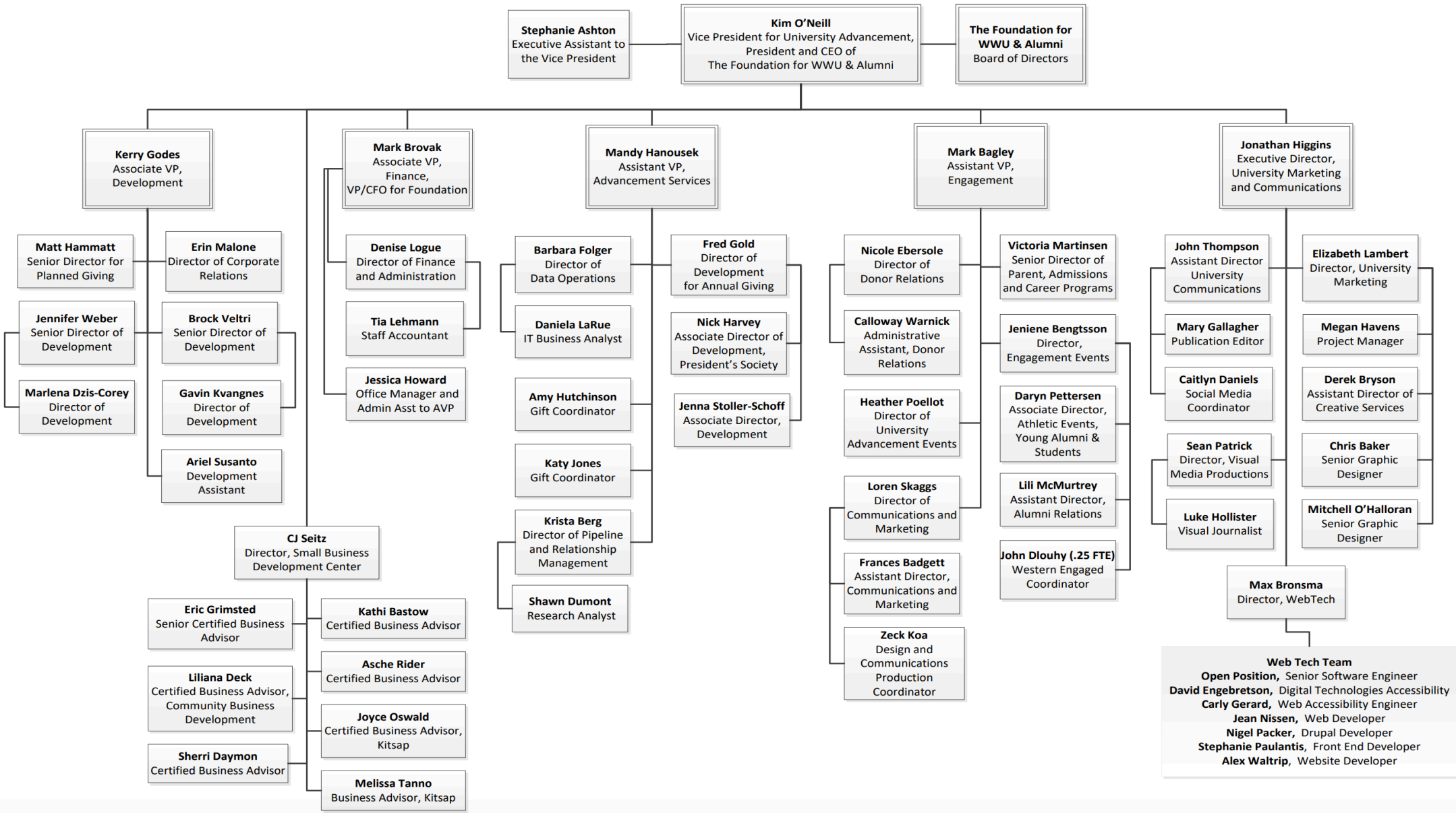
UNIVERSITY ADVANCEMENT &
UNIVERSITY MARKETING & COMMUNICATIONS

February 14, 2025

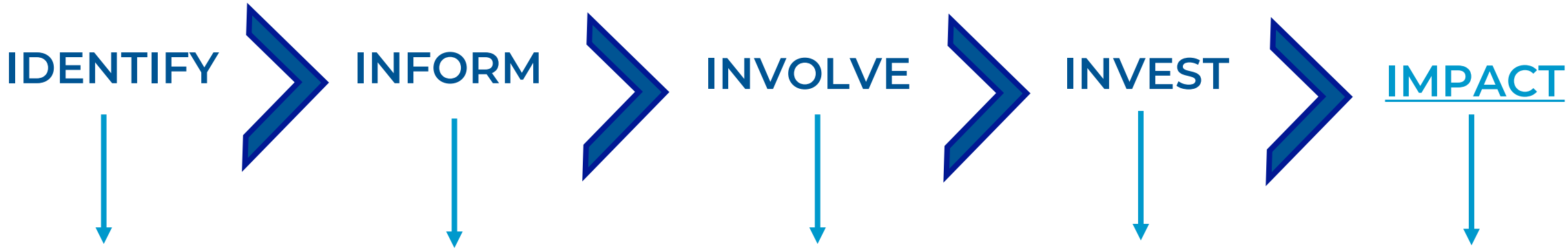
ONE TEAM
OUR TEAM

UPDATED
ORGANIZATION CHART

Organizational Chart - University Advancement - February 2025



The Five I's



IDENTIFY

Initial steps that ensure the team has sufficient data to connect to prospective students, alumni and donors.

INFORM

Sharing current events, achievements, student stories, opportunities to engage with WWU.

EX: Social Media

INVOLVE

Active engagement from alumni, friends and prospective students.

EX: Campus visit.

INVEST

Time, talent, or treasure as a student, faculty, staff, alum, friend.

EX: Enroll or Give

IMPACT

Educated society, career outcomes, innovative workforce, resilient and diverse donor base & industry partners.

The Five I's

IDENTIFY

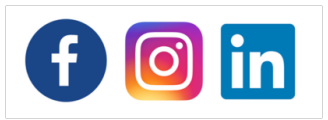
- Advancement Services
- Prospect Research
- Marketing



INFORM

- Comms & Marketing







INVOLVE

- Engagement
- Annual Giving
- Comms & Marketing







INVEST

- Gifts
- Volunteer
- Enrollment



MERRIMAN FINANCIAL LITERACY PROGRAM

THE MULJAT GROUP

IMPACT

- Donor Relations
- Comms & Marketing



COLLABORATION & CREATIVITY

- **More integrated story mining** and production
- **Give Day collaboration**, shared production and storytelling responsibilities
- **Creative development and cross-promotion for key social media and WWU publications**, including Window Magazine, Family Connection Newsletter
- **Information and resource sharing** happens earlier, more simply and more frequently



WWU GIVE DAY



2025 PRIORITIES

- **Student Recruitment**
- **Brand Awareness**
- **Coordination and support of marketing for Western on the Peninsulas**
- **Increased digital presence**
- **Omni-channel approach to solicitations**

STRATEGIC REFERENCE GROUP

- Members of the Advancement leadership team have been consulting with WWU Alumni including trustee Chris Witherspoon and Foundation board members Chris Copacino, Mason Luvera, Allison Rose Milton, Stephanie Twining and Colleen Toomey.

- Receiving input on WWU reputational drivers, potential positioning, generating insights via online listening tools and analysis

- Informing potential next steps, including conducting focus groups for both qualitative and quantitative data, exploring future brand strategy opportunities

WHERE WE'RE GOING

- **Brand & reputation benchmarking** via focus groups and surveying
- **Integrated campaigns** for brand awareness, student recruitment, parent & family outreach & affinity-building, outreach and marketing for fundraising and alumni engagement
- **Merged and/or integrated social media platforms** (depending on audiences and channel purposes) between WWU and The Foundation for WWU & Alumni
- More **unified institutional storytelling** tying together fundraising, student success stories, research breakthroughs and institutional impact
- **Quarterly messaging toolkits** to streamline proactive and reactive communications for WWU staff, faculty and external stakeholders

QUESTIONS?
THANK YOU!

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Nora Selander, Director of Government Relations

DATE: February 14, 2025

SUBJECT: **2025 Legislative Session Update**

PURPOSE: Discussion Item

Purpose of Submittal:

For this agenda item, Nora Selander, Director of Government Relations, will provide a brief update on the 2025 Legislative Session and answer any questions the Trustees may have.

Background:

The 105-day, 2025 Legislative Session began on January 13th and is scheduled to end on April 27th. WWU's legislative priorities this session include:

- Increasing base funding for WWU by rectifying the funding disparity on a per student basis;
- Compensation increases for WWU employees;
- Ongoing funding for Academic Access & Outreach programs; and
- Capital construction support for campus infrastructure projects.

Legislative proposals WWU is tracking closely this session include (but are not limited to):

Enrollment:
- HB 1557/SB 5308: Establishing the Washington guaranteed admissions program and requiring student notifications.

Financial aid:
- HB 1568/SB 5402: Modifying funding and award levels for the passport to careers program and eligibility for the Washington college grant.
- SB 5275: Modifying funding and award levels for the passport to careers program and eligibility for the Washington college grant.
- HB 1554/SB 5543: Providing equity in eligibility for the college bound scholarship.
- HB 1495/SB 5442: Establishing a college promise pilot program.
- HB 1657: Establishing the Washington 13 free guarantee
- HB 1343: Limiting the scope of cause for loss of aid.

Governance:
- HB 1485: Increasing the annual limit of services and activities fees at institutions of higher education.
- HB 1036: Adding labor trustees to college boards.

Student Services:

- SB 5355: Improving safety at institutions of higher education while supporting student survivors of sexual assault.

Upcoming dates:

February 21: Policy cutoff - All bills must move from the policy committee of their respective chamber of origin to either the fiscal committee or floor of their respective chamber.

February 28: Fiscal cutoff - All bills must move from the fiscal committee of their respective chamber of origin to the floor of their respective chamber.

March 12: House of origin cutoff - All bills must have moved from their respective chamber to the opposite chamber.

April 16: Opposite chamber cutoff - All bills, unless deemed necessary to implement the budget (NTIB), must have moved from the opposite chamber to the Governor's desk.

April 27: Legislature adjourns.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa by Provost Brad Johnson

DATE: February 14, 2025

SUBJECT: **Approval of Degrees**

PURPOSE: Action Item

Purpose of Submittal:

It is the Board of Trustees' responsibility to approve the awarding of degrees.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, on recommendation of the faculty and subject to the completion of any unmet requirements, approves awarding undergraduate and graduate degrees to the candidates listed in the files of the Registrar and Graduate Dean, for Winter Quarter 2025, effective March 22, 2025.

Supporting Information:

Lists on file with the Registrar and Graduate Dean.

Students	***Winter 2025*** *(Expected number of degrees)*	***Comparison: Winter 2024*** *(Actual degrees awarded)*
Undergraduates	*411*	*429*
Masters	*42*	51

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Joyce Lopes, Vice President for Business and Financial Affairs

DATE: February 14, 2025

SUBJECT: **Approval of Contracts**

PURPOSE: Information Item

Purpose of Submittal:

Joyce Lopes, Vice President for Business and Financial Affairs and Traci Brewer-Rogstad, Associate Vice President for Facilities Development and Operations will present to the Board two construction contracts for approval.

a. Construction Contract Award for Higginson Hall Electronic Safety Upgrades, PW811

b. Construction Contract Award for Physical Plant Electrical Upgrades, PW820

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Vice President Joyce Lopes

DATE: February 14, 2025

SUBJECT: **Construction Contract Award for Higginson Hall Electronic Safety Upgrades, PW811**

PURPOSE: Action Item

Purpose of Submittal:

To award construction contract for PW811, Higginson Hall Electronic Safety Upgrades. Award of the construction contract will follow Board of Trustees action. Planning and scheduling will commence immediately after award of contract. Construction is projected to commence in May 2025.

Proposed Motion:

MOVED that the Board of Trustees of Western Washington University, upon the recommendation of the President, award a contract to Dutton Electric Company, Inc., Lynnwood, WA, in the amount of $714,900 (plus associated sales tax) for Higginson Hall Electronic Safety Upgrades.

Problem Statement:

The existing fire alarm system at Higginson Hall is past its useful life. Many of its components are obsolete and no longer supported by the manufacturer, and the system can no longer support software updates.

Scope/Schedule:

This project will replace the existing fire alarm system at Higginson Hall, including all devices, wiring, and head-end equipment, and upgrade the fire alarm software to the latest technology. Construction is projected to commence in May 2025 and be completed prior to the fall quarter of 2025.

Procurement:

Procurement of this project is a design, bid, build project delivery managed by Facilities Development and Operation's (FDO) Public Works Procurement staff. This project was advertised for competitive bidding on December 11, 2024, with the bid opening on

January 7, 2025. Dutton Electric Company, Inc. was the low bid, and contracting with this firm will follow the RCW requirements for competitive bidding. Two bids were received by the University (see attached bid summary). K Engineers and FDO's Facilities Development staff prepared the plans and specifications for this project.

Business Diversity:

Advertisement for bids included language promoting MWBE participation, and the consultant and Western staff conducted extensive outreach to promote this project to MWBE-certified firms. None of the bidders indicated MWBE participation on their bid.

Funding/Project Budget:

This project is funded by University Residences' Reserves. The total project budget is $1,200,000.

Project: HG Electronic Safety Upgrades Bid Open Date: 01.07.2025 2:04 PM		Dutton Electric Company		Valley Electric Co. of Mt. Vernon Inc	
	Description		**Total Cost**		**Total Cost**
Base Bid					
01	Base Bid		$ 714,900.00		$ 792,811.00
Base Bid Cost Total			**$ 714,900.00**		**$ 792,811.00**

Bid Summary				
Base Bid Total		$ 714,900.00		$ 792,811.00

Custom Fields		
WA State Contractors License Number	DUTTOEC137P3	VALLEEC001OE
WA State UBI Number	601052701	600 560 647
Federal Tax Identification Number	911388981	91-1275610
Bid Bond	PW811 Bid Bond.pdf (version 1)	Bid Form HG.pdf (version 1)
Trench Excavation Safety	0.00	500
MBE Participation	0.00	0
WBE Participation	0.00	0
SEDBE/DBE Participation	0.00	0
VOB Participation	0.00	0
SBE Participation	0.00	0
Confirmation of Bid Documents	Yes	Yes

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Vice President Joyce Lopes

DATE: February 14, 2025

SUBJECT: **Construction Contract Award for Physical Plant Electrical Upgrades, PW820**

PURPOSE: Action Item

Purpose of Submittal:

To award construction contract for PW820, Physical Plant Electrical Upgrades. Award of the construction contract will follow Board of Trustees action. Planning and scheduling will commence immediately after the contract is awarded. Construction is projected to commence in May 2025.

Proposed Motion:

MOVED that the Board of Trustees of Western Washington University, upon the recommendation of the President, award a contract to Prime Electric Inc., Bellevue, WA, in the amount of $574,937 (plus associated sales tax) for the construction of the electrical upgrades at the Physical Plant.

Problem Statement:

The Physical Plant's electrical equipment is aging and compromised from previous flooding at the basement level. Additionally, the existing generator and standby power distribution are aging and approaching the end of their useful life.

Scope/Schedule:

This project will replace the electrical equipment at the Physical Plant and upgrade the generator and standby power distribution to increase reliability and ensure full operations can be maintained during a utility power loss. Construction is projected to commence in May 2025 and be completed by January 2026.

Procurement:

Procurement of this project is for a design, bid, build project delivery and is managed by Facilities, Development and Operation’s (FDO) Public Works Procurement staff. This project was advertised for competitive bidding on December 11, 2024, with the bid opening held on

January 7, 2025. Prime Electric, Inc. was the low bid, and contracting with this firm will follow the RCW requirements for competitive bidding. Five bids were received by the University (see attached bid summary). K Engineers and FDO's Facilities Development staff prepared the plans and specifications for this project.

Business Diversity:

Advertisement for bids included language promoting MWBE participation, and the consultants and Western staff conducted extensive outreach to promote this project to MWBE-certified firms. One bidder identified 25% of the contract associated with a Veteran-Owned Business. That bidder was not the low bid and, per RCWs, Western is unable to contract with that firm.

Funding/Project Budget:

This is a Minor Works-Preservation project that is using State-Local funds appropriated in the 2023-2025 Capital Budget. The total budget for the project is $850,000.

Project: PP Electrical Upgrades Bid Open Date: 01.07.2025 2:06 PM		Prime Electric		VECA Electric & Technologies, LLC		Dutton Electric Company		Valley Electric Co. of Mt. Vernon Inc		KR Homes, LLC	
	Description		Total Cost		Total Cost		Total Cost		Total Cost		Total Cost
Base Bid											
01	Base Bid		574,937.00		585,292.00		588,000.00		659,433.00		678,000.00
Base Bid Cost Total			**574,937.00**		**585,292.00**		**588,000.00**		**659,433.00**		**678,000.00**

Bid Summary											
Base Bid Total			574,937.00		585,292.00		588,000.00		659,433.00		678,000.00

Custom Fields					
WA State Contractors License Number	PRIMEI*992M4	VECAEET821OQ	DUTTOEC137P3	VALLEEC001OE	KRHOMHL805K1
WA State UBI Number	601 004 783	601-190-731	601052701	600 560 647	604572381
Federal Tax Identification Number	911358645	91-1453638	911388981	91-1275610	854324241
Bid Bond	Bid Bond - Western Washington University - P820 Physical Plant.pdf (version 1)	VECA Bid Bond.pdf (version 1)	PW820 Bid Bond.pdf (version 1)	Bid Form PP.pdf (version 1)	PP Electrical Upgrades Bid Bond.pdf (version 1)
Trench Excavation Safety	0	1.00	0.00	500	6,500.00
MBE Participation	0	0	0.00	0	0
WBE Participation	0	0	0.00	0	0
SEDBE/DBE Participation	0	0	0.00	0	
VOB Participation	0	0	0.00	0	25
SBE Participation	0	0	0.00	0	0
Confirmation of Bid Documents	Yes	Yes	Yes	Yes	Yes

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

DATE: February 14, 2025

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa by
Joyce Lopes, Vice President for Business and Financial Affairs

SUBJECT: **FY 2024 FINANCIAL REPORTS**

PURPOSE: Action Item

Purpose of Submittal:

Formal acceptance of the Western Washington University FY 2024 Financial Reports.

Proposed Motion:

MOVED, that the Board of Trustees of Western Washington University, upon the recommendation of the President, accept the WWU FY 2024 Financial Reports.

Supporting Information:

CliftonLarsonAllen worked with Accounting Services to review materials and processes at the University and provided a presentation to the Board of Trustees' Finance, Audit and Enterprise Risk Management (FARM) Committee in January 2025 with the results of the FY 2024 Financial Audit.

Source of Funding:

State Operating Budget
Housing & Dining Budget
Wade King Student Recreation Center Budget

Attachments:

- FY 2024 WWU Financial Report
- FY 2024 Housing and Dining System Financial Report
- FY 2024 Wade King Student Recreation Center Financial Report

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Board of Trustees
Western Washington University
Bellingham, Washington

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of Western Washington University as of and for the year ended June 30, 2024, and have issued our report thereon dated December 27, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our planning communication on March 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western Washington University are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

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Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

The report was modified to include an emphasis of a matter paragraph regarding the fact that the financial statements of the Western Washington University, an agency of the state of Washington, are intended to present the financial position, and the changes in financial position, and where applicable, cash flows of only the respective portion of the activities of the state of Washington that is attributable to the transactions of the University and its aggregate discretely presented component units. They do not purport to, and do not, present fairly the financial position of the state of Washington as of June 30, 2024, the changes in its financial position, or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions were not modified with respect to this matter.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 27, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Quality of component auditor's work

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the President's Letter of Transmittal and the Board of Trustees and Administrative Officers. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the [Identify the body or individual(s) charged with governance] and management of Western Washington University and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bellingham, Washington
December 27, 2024



FINANCIAL REPORT

FISCAL YEAR 2024

WESTERN WASHINGTON UNIVERSITY

MAKE WAVES.









FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION

Independent Auditor's Report 4

President's Letter of Transmittal 8

Board of Trustees and Administrative Officers 9

Management's Discussion and Analysis 10

FINANCIAL STATEMENTS

Statement of Net Position (University) 20

Statement of Financial Position (Foundation) 21

Statement of Revenues, Expenses and Changes in Net Position (University) 22

Statement of Activities and Changes in Net Assets 2024 (Foundation) 23

Statement of Activities and Changes in Net Assets 2023 (Foundation) 24

Statement of Cash Flows (University) 25

Notes to the Financial Statements 28

REQUIRED SUPPLEMENTARY INFORMATION

Schedules of WWU's Proportionate Share of the Net Pension Liability/Asset 71

Schedule of Changes in WWU's Net Pension Liability/Asset and Related Ratios 76

Schedules of Contributions 77

Schedules of WWU's Changes in Total OPEB Liability and Related Ratios 83

Notes to Required Supplementary Information 84

Independent Auditors' Report on Internal Control Over
Financial Reporting And on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
In Accordance With Government Auditing Standards 85

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Western Washington University
Bellingham, Washington

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component of Western Washington University (the University), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Western Washington University's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component unit of Western Washington University, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit, Western Washington University Foundation, which represents 100 percent, of the assets, net position, and revenues of the discretely presented component unit as of June 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Western Washington University Foundation, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Washington University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Western Washington University Foundation were not audited in accordance with *Government Auditing Standards*.

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Emphasis of Matter

As discussed in Note 1, the financial statements of the Western Washington University, an agency of the state of Washington, are intended to present the financial position, and the changes in financial position, and where applicable, cash flows of only the respective portion of the activities of the state of Washington that is attributable to the transactions of the University and its aggregate discretely presented component units. They do not purport to, and do not, present fairly the financial position of the state of Washington as of June 30, 2024, the changes in its financial position, or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Prior Year Financial Statements

The financial statements of Western Washington University for the year ended June 30, 2023, were audited by another auditor who expressed an unmodified opinion on those financial statements on December 8, 2023.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Washington University's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Western Washington University's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Washington University's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension and other post-employment benefit schedules, as referenced in the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the President's Letter of Transmittal and the Board of Trustees and Administrative Officers but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

Board of Trustees
Western Washington University

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2024, on our consideration of Western Washington University'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 solely 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 the effectiveness of Western Washington University's 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 Western Washington University's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bellingham, Washington
December 27, 2024

December 27, 2024

Dear Chair Pettis:

We are pleased to submit the Annual Financial Report of Western Washington University. The accounts of WWU are maintained in accordance with policies and regulations established by Washington State and its Office of Financial Management. This report has been prepared in accordance with generally accepted accounting principles and following the guidance of the Governmental Accounting Standards Board. The Management's discussion and analysis, located at the front of the financial section of this report, provides a narrative introduction overview, and analysis of the basic financial statement and I encourage you to spend time reviewing it.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

Clifton Larson Allen LLP (CLA) has issued an unmodified (clean) opinion on the Western Washington University financial statement for the year ended June 30, 2024. This opinion is included in the independent auditor's report.

Since 1893, Western has educated students to explore widely, think critically, communicate clearly, and connect ideas creatively to address its most challenging needs, problems, and questions. Offering more than 200 academic programs on its main campus in Bellingham, Washington and seven satellite sites around the Puget Sound area, Western serves more than 15,000 students and has been the top master's-granting institution in the Pacific Northwest for 22 years. Western is small enough for one person to make a difference and large enough for that difference to have an impact.

Western is recognized nationally for its successes, from being named the top master's-granting institution in the Pacific Northwest for 26 years in a row by U.S. News & World Report — which also named WWU as one of the best public schools in the west for veterans — to its recognition as one of the most sustainable, green campuses in the nation by the Sierra Club. In 2021, Western became one of only seven universities — and the first in the Northwest — to have adopted the Okanagan Charter and joined the United States Health Promoting Campuses Network, which calls on higher education institutions to embed health into all aspects of campus culture and to lead health-promotion action and collaboration locally and globally.

Sincerely,

Sabah Randhawa
President

Joyce Lopes
Vice President for Business and Financial Affairs

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CERTAIN DIRECTORS*

Michael Ulrich, Controller

**as of Independent Auditors report*

OVERVIEW

The following discussion and analysis provides an overview of the financial position and activities of Western Washington University (WWU) for the years ended June 30, 2024 and 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements and accompanying notes which follow this section.

WWU is one of six public, four-year institutions of higher education in the State of Washington. WWU is governed by a Board of eight Trustees, which has broad responsibilities to supervise, coordinate, manage and regulate WWU as provided by State law. Trustees are appointed by the Governor for a term of six years, except a student Trustee who is appointed to a one-year term.

As a comprehensive regional university, WWU offers undergraduate and graduate degrees in more than 200 academic programs on its main campus in Bellingham, Washington and seven satellite sites around the Puget Sound area and serves more than 15,000 students. WWU was established in 1893 and currently has over 16,000 full-time and part-time students in seven colleges and the graduate school. Western Washington University's main campus is situated on the ancestral homelands of the Coast Salish Peoples, who have lived in the Salish Sea basin, all throughout the San Juan Islands and the North Cascades watershed from time immemorial. We express our deepest respect and gratitude to our Indigenous neighbors, for their enduring care and protection of our shared lands and waterways.

Using the Financial Statement

WWU reports as a business-type activity as defined by Government Accounting Standards Board (GASB) Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities*, as amended. GASB standards require that financial statements be presented on a consolidated basis. The financial statements, in conjunction with the Notes to the Financial Statements, provides a comprehensive way to assess WWU's financial health.

These financial statements include the following components:

- The Statement of Net Position presents the assets and deferred outflows of resources, liabilities and deferred inflows of resources and net position of WWU at a point in time (June 30). Their purpose is to present a financial snapshot of WWU. This statement aids the reader in determining the assets available to continue WWU's operations, how much WWU owes to employees and vendors, whether WWU has any deferred outflows or inflows other than assets or liabilities and provides a picture of net position and its availability for expenditure by WWU.
- The Statement of Revenues, Expenses and Changes in Net Position presents the total revenues earned and expenses incurred by WWU for operating, non-operating and other related activities, during a period of time (the fiscal year ended June 30). Their purpose is to assess WWU's operating and non-operating activities.
- The Statement of Cash Flows presents additional information to support the financial statements. This statement identifies how much cash has been received or paid by WWU during its fiscal year. In addition, it discloses the sources (how the cash has been generated) and disbursement of cash (how the cash has been utilized).

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2024

Significant actions which occurred during the fiscal year include the following (discussed in further detail on the following pages):

- Construction continued on the estimated $72 million Kaiser Borsari Hall
- Overall financial position increased $43.6 million due to capital projects

Statement of Net Position

The Statement of Net Position presents the financial condition of WWU at the end of the last two fiscal years and reports all assets, deferred outflows, liabilities, deferred inflows and net position of WWU.

A summarized comparison of WWU's assets, deferred outflows, liabilities, deferred inflows and net position as of June 30, 2024, 2023 and 2022, follows:

	2024	2023	2022 (Restated)
		(Dollars in thousands)	
Assets			
Current assets	$68,070	$88,292	$81,145
Noncurrent assets	125,486	94,761	130,552
Capital assets, net	585,161	556,473	568,927
Total assets	778,717	739,526	780,624
Deferred outflows	42,860	46,545	40,119
Liabilities			
Current Liabilities	51,106	43,327	42,957
Noncurrent Liabilities	248,914	251,872	295,015
Total liabilities	300,019	295,199	337,972
Deferred inflows	75,876	88,832	84,350
Total net position	$445,681	$402,040	$398,420

Assets

The primary components in the asset category are cash, investments, receivables and capital assets. Total assets increased $39.1 million (5.3%) during fiscal year (FY) 2024 and decreased $41.1 million (-5.3%) in FY 2023.

Total Cash and Investments (see Notes 3 & 4) decreased slightly by $624 thousand primarily due to increased revenues offset by expenses. Total Cash and Investments decreased $4.5 million during FY 2023 primarily due to principal payments on debt resuming combined with increase operational spending. During FY 2021, Western restructured its long-term debt that included deferring principal payments until 2023 to help offset the financial effects of COVID-19.

The allocation of unrestricted cash and investments between current and noncurrent is governed by the university's investment policy strategy, which is to maximize returns while ensuring liquidity needs and managing interest rate risk. In FY 2024, unrestricted cash and cash equivalents decreased $2.5 million (-16.0%) and total unrestricted cash and investments increased $3.1 million primarily due to a shifting of cash to unrestricted investments. In FY 2023, unrestricted cash and cash equivalents decreased $3.7 million (-19.1%) and total unrestricted cash and investments decreased $2.2 million primarily due to resuming principal payments on long-term debt and increased operating expenses which were offset by an increase to operating revenue.

During FY 2024, non-depreciable and depreciable capital assets, net increased $28.7 million primarily due to the capital expenditures offset by depreciation. $44.7 million was spent on the new Electrical Engineering and Computer Sciences Building (Kaiser Borsari Hall) combined with $7.9 million in other capital projects. During FY 2023, non-depreciable and depreciable capital assets, net decreased $9.0 million (-1.6%) primarily due to depreciation off set by capital expenditures. $9.3 million was spent on the new Kaiser Borsari Hall combined with $3.2 million is auxiliary enterprise capital projects.

During FY 2024 accounts receivable, net increased $6.0 million (61.2%) primarily due to funds being held for a Certificate of Participation and a contract billing with the State. Accounts receivable, net, decreased $2.7 million (-1.3%) during FY 2023 primarily due to payments on accounts.

Liabilities

Current liabilities typically fluctuate depending on the timing of accounts payable (A/P) payments and the receipt of deposits and revenue that is applicable to the next fiscal year.

Current liabilities increased $7.8 million during FY 2024 primarily due to an increase in unearned revenue and accrued invoices. The Housing and Dining System (The System) received $2.75 million from its dining services vendor that

will be used in the future fiscal periods. Current liabilities increased $371 thousand (0.9%) in FY 2023 primarily due to changes in Accounts Payable and Unearned revenue.

During FY 2024, noncurrent liabilities decreased $3.0 million (-1.2%) primarily due to changes in bonds and notes payable. Noncurrent liabilities decreased $43.1 million (-14.6%) during FY 2023 primarily due to changes to the Other Post Employment Benefits (OPEB) liability (see Note 20) combined with a decrease to long-term portion of bonds and notes payable.

Net Position

The sum of assets and deferred outflows less liabilities and deferred inflows is net position. The change in net position measures whether the overall financial condition has improved or deteriorated during the year and is driven by the difference between revenues and expenses.

During FY 2024, total net position increased $43.6 million (10.9%) primarily due to an increase in net investment in capital projects and unrestricted net position. During FY 2023, total net position increased $3.6 million (0.9%) primarily due to changes in the actuarially calculated net pensions offset by a decrease in net investment in capital assets.

Net Investment in Capital Assets – WWU's total investments in property, plant equipment, and infrastructure, net of accumulated depreciation and outstanding debt obligations related to those capital assets.

Restricted:

- Pensions consists of net pension assets related to the defined benefit retirement plans that are legally or contractually restricted. Currently the net position in restricted pensions is due to the retirement plans PERS 2 & 3, TRS 2 & 3 and LEOFF being fully funded. (See Note 19)
- Nonexpendable consists of funds on which the donor or other external party has imposed the restriction that the corpus is not available for expenditures but for investment purposes only.
- Expendable are resources which WWU is legally or contractually obligated to spend in accordance with time or purpose restrictions placed upon them by donors or other external parties.

Unrestricted – All remaining funds available to the institution for any purpose, although these are often internally designated for specific purposes.

WWU's net position as of June 30, 2024, 2023 and 2022 are summarized as follows:

	2024	2023	2022 (Restated)
		(Dollars in thousands)	
Net Position			
Net investment in capital assets	$439,389	$409,705	$415,065
Restricted:			
Pensions	19,187	18,432	10,215
Nonexpendable	5,513	5,793	5,511
Expendable	29,506	26,797	22,143
Unrestricted	(47,914)	(58,687)	(54,514)
Total net position	$445,681	$402,040	$398,420

During FY 2024, net investment in capital assets increased $29.7 million (7.2%) primarily due to the Electrical Engineering and Computer Sciences building (Kaiser Borsari Hall), offset by depreciation and debt service payments. Net investment in capital assets decreased $5.3 million (-1.3%) during FY 2023 as fewer capital expenditures were recognized and bond payments resumed. During FY 2021, $21.8 million in revenue refunds bonds were issued for the Housing and Dining System (the System) to defer debt service payments to aid with the economic impact of COVID-19.

Restricted nonexpendable includes donations and matching State contributions for the purpose of establishing distinguished professorships and graduate fellowships.

Restricted expendable net position increased $3.5 million during FY 2024 primarily due to changes in loans and instruction and research net positions. The need for institutional financial aid was less during FY 2024 due to incremental increases in other state and federal resources. Restricted expendable net position increased $12.9 million during FY 2023 primarily due to increases to net pension assets and instruction and research. The actuarially calculated net pension balance for plans administered by the Department of Retirement Systems (DRS) increased $8.2 million. Also, Western was able to recognize $3.0 million in remaining HEERF revenue that was recorded as unearned in FY 2022.

During FY 2024, unrestricted net position increased $10.8 million primarily due to changes in pension and OPEB reporting and the spending of reserves. Unrestricted net position decreased $4.2 million primarily due to changes in the net pension liabilities and spending of reserves.

Capital Assets and Related Debt

During FY 2024 and FY 2023, $52.7 million and $12.6 million (excluding library materials, equipment and improvements) respectively, were expended on capital improvements. Of the $52.7 million, $44.7 million was spent on the new Kaiser Borsari Hall and $8.0 million was spent on various other capital projects. Of the $12.6 million spent in FY 2023, $9.7 million was spent on the new Kaiser Borsari and $2.9 million was spent on various capital projects. (See Note 9).

Specific projects completed or underway in FY 2024 include:

Kaiser Borsair Hall. The estimated $75 million building will be approximately 53,000 gross square feet that will enable growth in the STEM disciplines of Computer Science and Electrical & Computer Engineering. This building will consist primarily of teaching labs, learning research labs and active learning classrooms, as well as some academic administrative and collaborative spaces. This building will also house the Institute for Energy Studies (IES), an interdisciplinary program that brings together science, technology, policy, business and economics to prepare graduates to address the complex issues in sustainable energy. Funding for this building consists of $56.4 million in state support, with the remainder coming from mostly private donations, including a generous gift from Fred Kaiser and Grace Borsari.

House of Healing. The estimated $5.8 million building will be a Coast Salish style longhouse to serve as an education center to promote healing, cultural exchange and supportive understanding for the communities served by Western. Funding for this project will consist of $4.5 million in state support with the remaining amount coming from institutional funds.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position present WWU's results of operating and non-operating items that result in the changes in net position for the year. In accordance with GASB reporting principles, revenues and expenses are classified as operating or non-operating.

A condensed comparison of WWU's revenues, expenses and changes in net position for the years ended June 30, 2024, 2023 and 2022 follows:

	2024	2023	2022 (Restated)
		(Dollars in thousands)	
Operating revenues	$242,650	$237,746	$220,545
Operating expenses	380,218	374,176	344,143
Operating loss	(137,568)	(136,430)	(123,598)
State appropriations revenue	118,365	106,401	98,339
Other nonoperating revenues	20,950	25,139	41,814
Nonoperating expenses	(5,258)	(5,516)	(3,894)
(Loss) income before other revenues	(3,511)	(10,406)	12,660
Other revenues	47,152	14,026	20,639
Increase in net position	43,640	3,620	33,299
Net position, beginning of year	402,040	398,420	365,121
Net position, end of year	$445,681	$402,040	398,420

WWU relies heavily on student tuition and fees and state appropriations as revenue sources to support operations.

In accordance with the College Affordability Act of 2015, WWU has the authority to raise resident undergraduate tuition operating fees by the average annual percentage growth rate in the median hourly wage for Washington for the previous fourteen years as determined by the Federal Bureau of Labor Statistics. Tuition rates for nonresident undergraduate, resident graduate, and nonresident graduate students are set by the Board of Trustees after analyses of market constraints of supply and demand, and comparison costing with our peers. During FY 2024, WWU increased its tuition rates as follows (note – tuition operating fee does not include other mandatory student fees):

- Resident undergraduate tuition operating fees by 3.0%
- Non-resident undergraduate rates by 3.5%
- Graduate programs by 3.5%

Student tuition and fee revenue includes tuition fees and mandatory fees such as the Service and Activity Fee and the Health Service Fee. Total fees, including mandatory fees, increased $3.9 million (2.5%) during FY2024 primarily due to rate and slight non-resident enrollment increases. In FY 2023, total fees increased $4.3 million (2.9%) due to the 2.4% increase to tuition combined with slight non-resident enrollment increases. In FY 2024, net tuition revenue (student tuition and fees less scholarship allowances) increased $2.3 million (1.9%) and increased $1.6 million (1.4%) in FY 2023. Enrollment headcount decreased to an Academic Year Average (AYA) headcount of 15,489 in FY 2024 compared to 15,668 in FY 2023.

Graduate and Undergraduate Annual Tuition and Fees

Academic Year	Resident Undergraduate	Change	Resident Graduate	Change	Nonresident Undergraduate	Change	Nonresident Graduate	Change
2023-24	$9,286	3.55%	$13,457	3.80%	$27,854	3.64%	$26,575	3.65%
2022-23	$8,968	3.04%	$12,964	3.80%	$26,874	3.64%	$25,639	3.65%
2021-22	$8,703	2.29%	$12,490	2.44%	$25,930	2.63%	$24,737	2.62%

Historical Average Annual Enrollment

Academic Year	FTE Enrollment	Headcount Enrollment
2023-24	12,702	15,489
2022-23	12,621	15,668
*2021-22	12,767	16,079

* Change in how value is calculated

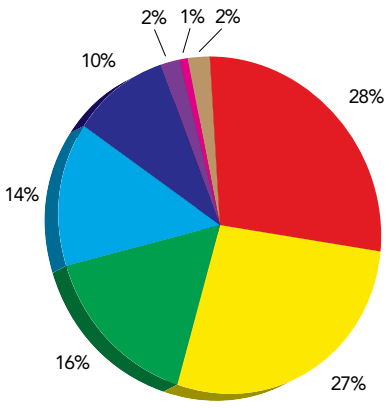
Auxiliary enterprises revenue (before scholarship allowances), which is included in operating revenue, increased slightly by $268 thousand during FY 2024. Auxiliary enterprises revenue increased $9.8 million (13.9%) in FY 2023. The FY 2023 increases are primarily due to higher occupancy with the Housing and Dining System (the System) being fully opened and providing dining services to students as the COVID-19 pandemic subsided.

During FY2024, State appropriations, which include some capital appropriations, used in operations increased $11.96 million primarily due to additional support for general wage increases and shifting the funding model to provide a greater share of the cost than in the past.

During FY 2024, capital appropriations are provided by the state and are recognized as other revenues when expenditures are incurred on capital projects by WWU. Capital appropriations increased $33.4 million (341.9%) primarily due to support for the Kaiser Borsari Hall project. Capital appropriations decreased $6.3 million (-39.3%) during FY 2023 as less state supported capital projects were under construction.

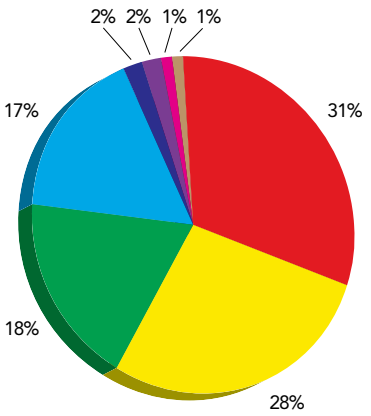
The following graphs illustrate revenues by source for the years ended June 30, 2024, and 2023:

Total revenues by source for the year ended June 30, 2024 $429,117 (in thousands)



- Tuition and Fees, Net $119,964
- State Appropriations – Operating $118,365
- Auxiliary Enterprises, Net $67,994
- Grants and Contracts $60,848
- State Appropriations – Capital $43,228
- Sales and Services of Educational Activities $8,339
- Other Capital Revenue $3,924
- Other $6,455

Total revenues by source for the year ended June 30, 2023 $383,312 (in thousands)



- Tuition and Fees, Net $117,703
- State Appropriations – Operating $106,401
- Auxiliary Enterprises, Net $68,337
- Grants and Contracts $64,845
- State Appropriations – Capital $9,782
- Sales and Services of Educational Activities $7,663
- Other Capital Revenue $4,244
- Other $4,337

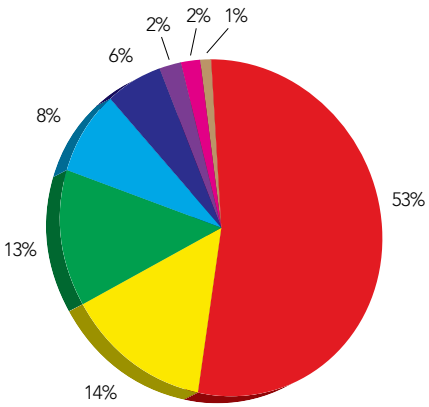
During FY 2024, WWU's total operating expenses increased $6.0 million (1.6%) primarily due to wage and benefits increases offset by reductions to scholarships and fellowships and supplies and materials. WWU's total operating expenses increased $30.0 million (8.7%) during FY 2023 primarily due to increases in salaries and wages, benefits and supplies and materials offset by a decrease to scholarships and fellowships expense.

Salaries and wages increased $10.8 million (5.5%) and $9.9 million (5.3%) during FY 2024 and 2023, respectively, as all employees received wage increases. During FY 2024, benefits expense increased by $1.1 million (2.32%) to correspond with the wage increases combined with changes to OPEB, pension reporting and leave accrual adjustments. During FY 2023, benefits expense increased $11.4 million (30.6%) primarily due to increases in pension and employee health insurance expenses offset with a decrease in OPEB expenses.

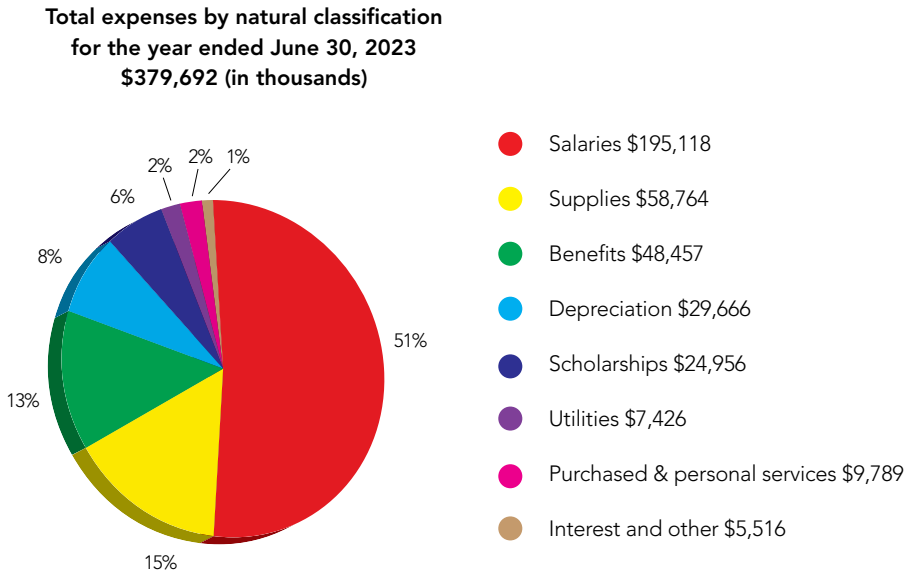
During FY 2024, supplies and materials decreased $3.7 million (-6.4%) primarily due a decrease in cost of food services as the result of the pricing model with the new dining contractor. During FY 2023, supplies and materials increased 13.0 million (28.5%) primarily due to increases of $4.9 million in cost of food services, $5.5 million in noncapitalized equipment purchases and repairs and $1.8 million in travel.

The following graphs illustrate expenses by natural classification for the years ended June 30, 2024, and 2023:

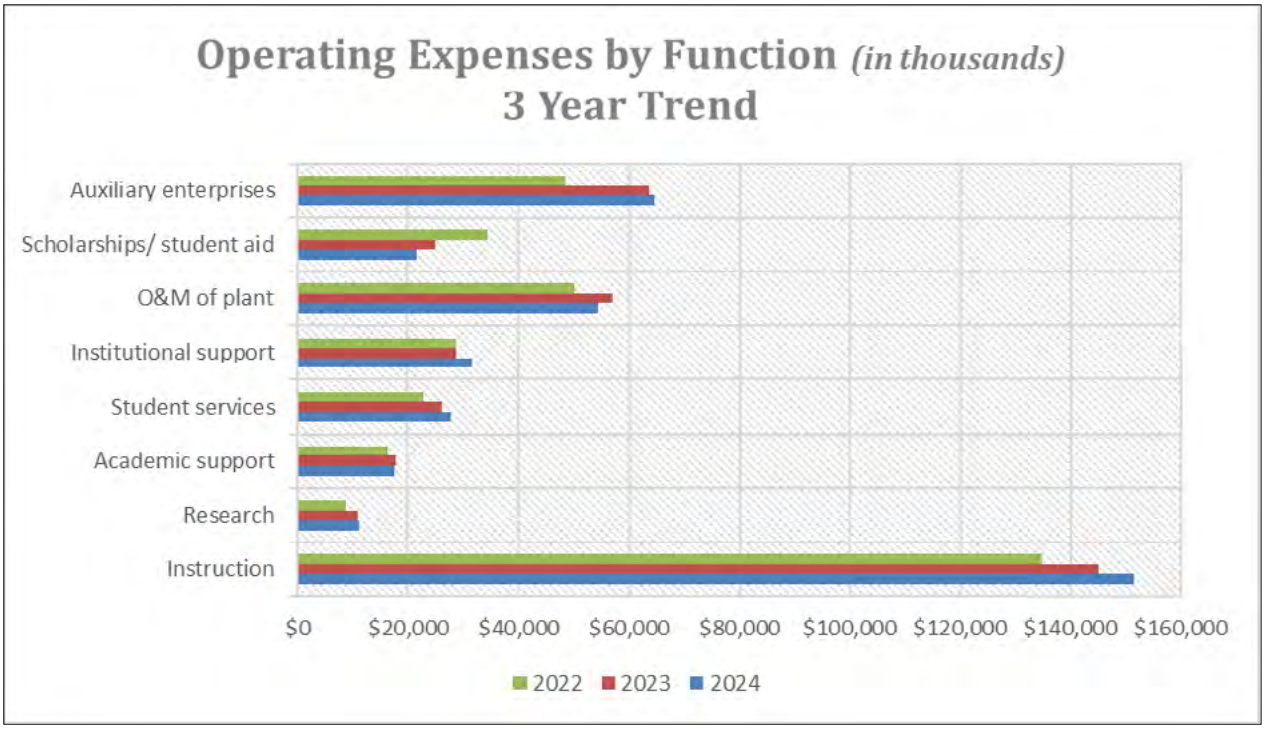
Total expenses by natural classification for the year ended June 30, 2024 $385,476 (in thousands)



- Salaries $205,875
- Supplies $55,030
- Benefits $49,582
- Depreciation $30,819
- Scholarships $21,552
- Utilities $6,366
- Purchased & personal services $10,994
- Interest and other $5,258



The following graph illustrates operating expenses by function for the years ended June 30, 2024, 2023, 2022:



Operating Loss

WWU's operating loss of $137.6 million in FY 2024 increased by $1.1 million (.83%) compared to FY 2023. The $136.4 million operating loss in FY 2023 was an increase of $12.8 (10.4%) from the FY 2022 loss. GASB Statement No. 34 requires that State appropriations, Federal Pell grants and Federal COVID relief funds be classified as non-operating revenues, thereby creating the significant operating loss. If these revenues were classified as operating, the operating losses would have been $3.9 million in FY 2024 and $8.5 million in FY 2023.

Financial Indicators

To monitor financial health the University calculates a variety of indicators that focus on results of operations, which are largely driven by tuition pricing, state appropriations, and compensation levels. These financial indicators are useful for institutional trend analysis and become more meaningful when compared to peer institutions (not included here) such as those with the same debt rating, similar student population and degree offerings, or to industry norms. Factors that could affect these financial indicators are student enrollment levels, tuition pricing, issuance of new revenue debt, new leases, funding levels for state and federal financial aid, and state appropriations at levels to cover increasing operating costs. It is important to be aware of the impact that new accounting pronouncements have on many of these metrics. In many cases significant changes over prior years occur as a result.

Financial Indicator	Definition	Calculation	FY 2024	FY 2023	FY2022
Tuition dependency ratio (%)	Helps measure sensitivity to changes in enrollment levels	Net tuition and fees plus governmental grants to WWU for student tuition divided by the sum of operating and non-operating revenues	35.40%	35.70%	36.29%
Unrestricted financial resources to operations (x)	Measures coverage of annual operations by the most liquid resources	Unrestricted net assets divided by total adjusted operating expenses	-0.12	-0.15	-0.16
Current ratio [1]	Measures liquidity - ability to meet current obligations with liquid assets. Target is 2.44	Current assets divided by current liabilities	1.86	2.64	2.44
Viability ratio	Measure the ability of WWU to repay debt with available financial resources. Target is 1:1	Expendable net position (excluding capital projects) divided by debt	0.14	0.01	-0.07
Primary reserve ratio	Compares WWU's existing financial resources to the size of it operating expenses. Traget is 0.40X	Expendable net position (excluding capital projects) divided by total adjusted expenses.	0.05	0.00	-0.03
Return on Net Position	Indicates whether WWU is financially better off than in previous years by measuring total economic return. Target is 3% - 4%	Change in net position divided by total net position	10.79%	4.89%	3.82%

1 Ratio based on Moody's analytical methodlogy

Economic Factors That Will Affect the Future

Tuition revenues are a result of enrollments and of the tuition rate. The impact of COVID-19 on enrollments is an ongoing challenge that will likely take years to fully surmount. This equated to approximately $9 million in tuition revenue loss between FY 2019 and FY 2020 on a recurring basis. While there are several positive indicators in enrollment at this time, it will take years to recover pre-pandemic enrollment levels. To address the continued impact of lower enrollments, as well as funding essential internal needs, the FY 2025 budget includes reductions in expenditures through vacancy holds, travel and purchasing restrictions, and reorganizations. It also includes short term revenue replacement through the sale of properties without other strategic value to the university. During the course of FY2025, the university is developing a plan for a balanced base budget going forward.

WWU's FY 2025 budget includes a 3.0% tuition rate increase based on the allowable increase for in-state undergraduate students set by the state. This increase also applies to all student types (resident graduate students, non-resident undergraduate and graduate students, and differential tuition programs). The FY 2025 budget also includes a 3.5% increase, to balance fixed cost increases (cost of living adjustments, inflation on goods and services) with maintaining affordability for students.

Because the state passes budgets for public institutions of higher education with an expectation of split funding between state appropriations and tuition revenues, these rate increases are an important piece of the budget picture.

The state passed a strong FY 2024-FY 2025 biennial operating budget that included important investments across state government, including the state's higher education system. Those investments for FY 2025 include compensation increases, Western on the Peninsulas Expansion, and teacher education programming. The number of new students who have enrolled at Western Washington University for Fall 2024 follows the two largest incoming classes in WWU's history. While the changes to the federal FAFSA application had a dampening effect on Fall 2024 new students, the numbers are higher than incoming classes during the pandemic and represent progress towards enrollment returns. While total enrollment is still below pre-2020 levels as the smallest pandemic-era cohort moves into its fourth year of study, overall trends are positive.

WWU has a total of 14, 747 registered students for Fall 2024.

Statement of Net Position

June 30, 2024 and 2023

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents (Note 3)	$13,322,397	$15,854,630
Restricted cash and cash equivalents (Note 3)	3,039	1,902,503
Restricted investments (Note 4)	20,670	4,563,270
Investments (Note 4)	24,881,654	43,463,606
Funds with State Treasurer (Note 5)	9,459,438	8,331,512
Interest receivable	1,186,336	495,115
Lease receivable	93,750	61,930
Accounts receivable, net (Note 6)	15,821,146	9,817,085
Pledged gift receivable from the Foundation (Note 2)	1,500,000	1,500,000
Prepaid expenses	323,295	872,501
Inventories (Note 8)	1,458,050	1,429,537
Total current assets	68,069,775	88,291,689
Noncurrent assets:		
Restricted cash and cash equivalents (Note 3)	828,112	1,085,620
Restricted investments (Note 4)	14,456,662	11,505,115
Investments (Note 4)	75,327,320	51,089,029
Due from State Treasurer	10,991,952	10,568,591
Lease receivable	676,894	582,098
Student loans receivable, net (Note 7)	1,582,867	2,206,904
Non-depreciable capital assets (Note 9)	78,880,258	33,572,407
Depreciable capital assets, net (Note 9)	506,280,540	522,900,371
Lease & SBITA Assets, net (Note 10)	5,623,079	2,466,283
Restricted net pension (Note 19)	15,939,354	15,189,651
Other assets	59,859	68,316
Total noncurrent assets	710,646,897	651,234,385
Total assets	778,716,672	739,526,074
Deferred outflows		
Deferred loss on bond refunding	7,295,951	8,400,582
Relating to pension (Note 19)	27,341,585	28,142,614
Relating to OPEB (Note 20)	8,222,493	10,002,323
Total deferred outflows	42,860,029	46,545,519
Liabilities		
Current liabilities:		
Accounts payable and accrued liabilities	25,932,910	23,821,959
Deposits payable	3,184,757	2,955,359
Unearned revenues	11,470,016	6,278,393
Current portion of bonds and notes payable (Notes 12,13,15, 16)	6,944,235	6,845,432
Current portion of OPEB (Note 20)	1,673,241	1,677,274
Current portion of Lease & SBITA obligations (Note 10)	1,539,279	1,485,206
Deposits held in custody for others	361,054	264,031
Total current liabilities	51,105,492	43,327,654
Noncurrent liabilities:		
Long-term portion of bonds and notes payable (Note 12, 13,15, 16)	146,030,277	151,372,403
Compensated absences (Note 12)	13,521,831	11,887,166
Perkins Federal contribution refund	2,852,562	3,372,610
Long-term pension liabilities (Notes 16,19)	17,604,696	19,375,882
Long-term OPEB liabilities (Notes 15, 20)	64,728,139	64,779,995
Long-term Lease & SBITA obligations (Note 10)	4,176,658	1,083,885
Total noncurrent liabilities	248,914,163	251,871,941
Total Liabilities	300,019,655	295,199,595
Deferred inflows		
Relating to right-to-use leases	755,361	637,805
Relating to pension (Note 19)	27,326,649	33,906,062
Relating to OPEB (Note 20)	47,794,399	54,288,075
Total deferred inflows	75,876,409	88,831,942
Net Position		
Net investment in capital assets	439,389,380	409,704,730
Restricted for:		
Nonexpendable: scholarships and professorships	5,513,025	5,793,236
Expendable:		
Instruction and research	4,264,767	3,457,601
Loans	7,054,806	5,830,659
Capital Projects	18,185,467	17,508,742
Net Pensions	19,186,982	18,431,862
Unrestricted	(47,913,790)	(58,686,774)
Total net position	$445,680,637	$402,040,056

See Accompanying Notes to the Financial Statements

Foundation Statement of Financial Position

June 30, 2024 and 2023

	2024	2023
Assets		
Cash and cash equivalents	$6,067,835	$5,103,747
Due from Western Washington University		772,177
Unconditional promises to give, net	6,595,349	6,448,147
Other assets	435,638	13,300
Investments:		
Operating investment pool	21,559,475	20,802,262
Endowment investment pool	140,680,854	122,255,888
Endowment real estate held for investment	5,200,000	3,632,900
Annuity and life income investments	606,527	620,553
Real property	1,265,557	1,425,557
Total investments	169,312,413	148,737,160
Alumni Association of Western Washington University contribution receivable		4,628,539
Property and equipment, net	415,654	429,900
Total Assets	182,826,889	166,132,970
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	292,679	182,446
Due to Western Washington University	276,267	
Commitment to Western Washington University	972,000	1,500,000
Annuity and life income obligations	275,390	288,092
Deferred revenue from life estate	135,720	150,800
Investments held in trust for Western Washington University	15,090,614	14,146,474
Total Liabilities	17,042,670	16,267,812
Net Assets		
Without donor restrictions	38,183,565	32,438,221
With donor restrictions	127,600,654	117,426,937
Total Net Assets	165,784,219	149,865,158
Total Liabilities and Net Assets	$182,826,889	$166,132,970

Statements of Revenues, Expenses, and Changes in Net Position

For the Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Student tuition and fees	$159,120,812	$155,206,122
Less scholarship allowances	(39,156,270)	(37,503,598)
Net student tuition and fees	119,964,542	117,702,524
Federal grants and contracts	10,382,360	10,126,571
State and local grants and contracts	29,201,945	28,239,843
Nongovernmental grants and contracts	6,010,991	4,991,572
Sales and services of educational activities	8,338,575	7,662,568
Interest earned on loans to students	85,525	109,323
Other operating revenue	672,346	577,085
Auxiliary enterprises	80,085,295	79,817,425
Less scholarship allowances	(12,091,468)	(11,480,179)
Net auxiliary enterprises	67,993,827	68,337,246
Total operating revenues	242,650,111	237,746,732
Operating Expenses		
Salaries and wages	205,874,770	195,118,043
Benefits	49,582,286	48,457,482
Scholarships and fellowships	21,552,222	24,956,105
Utilities	6,366,518	7,426,371
Supplies and materials	55,029,643	58,763,754
Purchased services	10,993,507	9,788,653
Depreciation and amortization	30,819,164	29,665,693
Total operating expenses	380,218,110	374,176,101
Operating loss	(137,567,999)	(136,429,369)
Nonoperating Revenues (Expenses)		
State appropriations	118,364,817	106,400,705
Federal Pell grant revenue	15,252,732	14,128,308
Federal COVID-19 relief revenue	-	7,358,975
Investment income	4,126,351	2,330,419
Interest on indebtedness	(5,250,251)	(5,511,531)
Gain (loss) on endowments	1,571,020	1,320,442
Nonoperating rental property expense/income	(7,587)	(4,119)
Total nonoperating revenues (expenses)	134,057,082	126,023,199
Loss before other revenues	(3,510,917)	(10,406,170)
Other Revenues		
Capital appropriations	43,227,665	9,781,908
Gift Revenue	1,141,335	140,779
Other capital revenue	2,782,498	4,103,037
Total other revenues	47,151,498	14,025,724
Increase in net position	43,640,581	3,619,554
Net position, beginning of year	402,040,056	398,420,502
Net position, end of year	445,680,637	402,040,056

Foundation Statement of Activities & Changes in Net Assets

June 30, 2024 and 2023

	Without Donor Restrictions	With Donor Restrictions	2024
Support and Revenue:			
Contributions	$368,980	$11,339,283	$11,708,263
In-kind services and facilities provided by			
Western Washington University	4,440,658		4,440,658
In-kind contributions - other		418,336	418,336
Interest and dividends	330,128	96,672	426,800
Net realized and unrealized losses on investments	5,848,195	8,595,518	14,443,713
Return on annuity and life income investments		38,371	38,371
Change in valuation of annuity and life income obligations		(35,547)	(35,547)
Administrative fees	1,991,854		1,991,854
Fundraising events and other	498,393	413,519	911,912
Total support and revenue before net assets released from restrictions	13,478,208	20,866,152	34,344,360
Net assets released from restrictions	10,692,435	(10,692,435)	
Total Support and Revenue	24,170,643	10,173,717	34,344,360
Expenses:			
Program services and grants	12,289,244		12,289,244
Management and general in-kind	2,131,514		2,131,514
Management and general - other	902,756		902,756
Fundraising - in-kind	2,309,144		2,309,144
Fundraising - other	792,641		792,641
Total Expenses	18,425,299		18,425,299
Change in Net Assets	5,745,344	10,173,717	15,919,061
Net Assets, beginning of year	32,438,221	117,426,937	149,865,158
Net Assets, end of year	$38,183,565	$127,600,654	$165,784,219

Foundation Statement of Activities & Changes in Net Assets

June 30, 2024 and 2023

	Without Donor Restrictions	With Donor Restrictions	2023
Support and Revenue:			
Contributions	$250,157	$17,202,635	$17,452,792
In-kind services and facilities provided by			
Western Washington University	3,525,829		3,525,829
In-kind contributions - other		228,367	228,367
Alumni Association of Western Washington University contribution	3,884,240	744,299	4,628,539
Interest and dividends	170,028	67,551	237,579
Net realized and unrealized losses on investments	3,159,970	6,924,491	10,084,461
Return on annuity and life income investments		44,502	44,502
Change in valuation of annuity and life income obligations		(25,570)	(25,570)
Administrative fees	1,533,154		1,533,154
Fundraising events and other	89,555	609,104	698,659
Total support and revenue before net assets released from restrictions	12,612,933	25,795,379	38,408,312
Net assets released from restrictions	9,131,536	(9,131,536)	
Total Support and Revenue	21,744,469	16,663,843	38,408,312
Expenses:			
Program services and grants	11,079,751		11,079,751
Management and general in-kind	1,711,250		1,711,250
Management and general - other	606,677		606,677
Fundraising - in-kind	1,814,579		1,814,579
Fundraising - other	436,023		436,023
Total Expenses	15,648,280		15,648,280
Change in Net Assets	6,096,189	16,663,843	22,760,032
Net Assets, beginning of year, restated	26,342,032	100,763,094	127,105,126
Net Assets, end of year	$32,438,221	$117,426,937	$149,865,158

Statement of Cash Flows

For the Years Ended June 30, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Student tuition and fees	$124,117,697	$113,944,268
Grants and contracts	45,816,216	44,161,921
Payments to vendors	(93,723,112)	(99,264,995)
Payments to employees for salaries and benefits	(266,752,881)	(256,610,017)
Loans issued to students	41,725	(65,830)
Collection of loans to students	659,287	890,130
Direct Lending proceeds	40,656,530	38,952,037
Direct Lending disbursements	(40,708,440)	(38,913,231)
Sales of auxiliary enterprises	68,345,677	68,529,308
Sales and services of educational activities	3,097,576	9,167,414
Interest received on loans to students	757,870	686,408
Net cash used by operating activities	(117,691,854)	(118,522,587)
Cash Flows from Noncapital Financing Activities		
State appropriations	118,740,377	106,436,986
Federal Pell grant receipts	15,252,732	14,128,308
Federal HEERF grant receipts		7,954,853
Federal Perkins grant disbursements	(520,048)	(548,609)
Net cash provided by noncapital financing activities	133,473,061	127,971,538
Cash Flows from Investing Activities		
Purchases of investments	(54,777,642)	(33,387,700)
Proceeds from sales of investments	53,180,824	33,459,797
Interest received on investments	2,460,829	1,577,699
Net cash provided by investing activities	864,011	1,649,796
Cash Flows from Capital and Related Financing Activities		
Proceeds from capital debt	2,342,260	75,506
Interest earned on bond proceeds	76,855	111,730
Capital appropriations	42,428,744	5,536,937
Other capital (expense)/revenue	(1,127,926)	(637,095)
Contributions and gifts in-kind	3,923,833	4,243,816
Proceeds from disposal of capital assets		140,268
Purchases of capital assets	(55,356,382)	(13,464,796)
Principal paid on capital debt	(8,663,497)	(8,177,716)
Interest paid on capital debt	(4,945,653)	(5,278,539)
Other activities	(12,657)	(6,352)
Net cash used by capital and related financing activities	(21,334,423)	(17,456,241)
Net decrease in cash and cash eqivalents	(4,689,205)	(6,357,494)
Cash and cash equivalents, beginning of year	18,842,753	25,200,247
Cash and cash equivalents, end of year	$14,153,548	$18,842,753

Statement of Cash Flows

For the Years Ended
June 30, 2024 and 2023

Reconciliation of Operating Loss to Net Cash used by Operating Activities

	2024	2023
Operating loss	($137,567,999)	($136,429,369)
Adjustments to reconcile operating loss to net cash used by operating activities		
Depreciation and amortization expense	30,819,164	29,665,693
Gain/Loss on disposal of capital assets		(140,269)
Changes in assets, liabilities and deferred outlows and inflows of resources:		
Accounts receivable	(6,004,060)	2,057,409
Student loans receivable	624,037	861,445
Inventories	(28,513)	494,505
Prepaid expenses	549,206	1,248,203
Accounts payable and accrued expenses	(163,400)	(2,304,312)
Unearned revenue	5,187,631	(3,828,552)
Student and other deposits	229,398	618,536
Deposits held in custody	97,023	37,124
Compensated absences	1,634,665	(265,240)
Pension and OPEB Related Deferred Outflows and Inflows of Resources	(10,492,229)	(3,684,587)
Pension assets/liabilities	(2,520,889)	26,913,397
Total OPEB liability	(55,889)	(33,766,570)
Net cash used by operating activities	($117,691,854)	($118,522,587)
Supplemental disclosure of cash flow information		
Acquisition of capital assets through accounts payable	$9,463,856	$7,093,831
Acquisition of capital assets through subscription agreement	$4,715,902	



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Western Washington University (WWU) is a comprehensive, degree granting public university in the State of Washington. It is governed by a Board of eight Trustees appointed by the Governor. These financial statements summarize all the fund types of WWU. The University's financial activity is included in the general-purpose financial statements of the State of Washington.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as its component unit, the Western Washington University Foundation (the Foundation).

The Foundation is a legally separate, tax-exempt entity. The Board of Directors is self–perpetuating and consists of 31 members. WWU has an agreement with the Foundation to design and implement such programs and procedures so as to persuade continuous and special philanthropic support for the benefit of WWU. In exchange, WWU provides the Foundation with office facilities, furniture and equipment, and a significant number of full-time employees and support services, including depository, disbursing, and payroll and purchasing functions. Although WWU does not control the timing or the amount of receipts from the Foundation, the majority of the resources or income the Foundation holds and invests is restricted for the activities of WWU by the donors. The Foundation's activity is reported in separate financial statement because of the difference in its reporting model as described below.

The Foundation reports its financial results under Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) 958-605, *Revenue Recognition*, and ASC 958-205, *Presentation of Financial Statement*.

As such, certain revenue recognition criteria and presentation features are different from GASB. No modifications have been made to the Foundation's financial information in WWU's financial statement for these differences; however, significant note disclosures (see Note 2) to the Foundation's financial statement have been incorporated into WWU's notes to the financial statement.

The Foundation's financial statement can be obtained by contacting the Foundation at (360) 650-3408.

Financial Statement Presentation

The financial statements are presented in accordance with generally accepted accounting principles and follow the guidance given by GASB. WWU has special purpose reports reflecting the net position, results of operations and cash flows for certain auxiliary units: Housing and Dining System and Wade King Student Recreational Center. These financial statements present only a selected portion of the activities of WWU. As such, they are not intended to and do not present the financial position, results of operations, or changes in net position of WWU. The auxiliary unit financial statements can be obtained by contacting Western Washington University at (360) 650-3675.

Basis of Accounting

For financial r eporting p urposes, W WU i s c onsidered a special-purpose government engaged only in business-type activities. Accordingly, WWU's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All intra-agency transactions have been eliminated.

New Accounting Pronouncements

On July 1, 2023, WWU adopted GASB 100 "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62". The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consis-tent, and comparable information for making decisions or assessing accountability. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and er-ror corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of ad-justments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be dis-played by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

OTHER ACCOUNTING POLICIES

Cash, Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, bank demand deposits, and deposits with the Washington State Local Government Investment Pool (LGIP). Cash and cash equivalents that are held with the intent to fund WWU operations are classified as current assets along with operating funds invested in the LGIP. Cash, cash equivalents, and investments that represent unspent bond proceeds or are held with the intent to fund capital projects are classified as noncurrent assets. Endowment investments are also classified as noncurrent assets. WWU records all cash, cash equivalents and investments at fair value.

WWU combines unrestricted cash operating funds from all departments into an internal investment pool, the income from which is allocated on a proportional basis. The internal investment pool is comprised of cash, cash equivalents, commercial paper, certificates of deposit, U.S. Treasuries and U.S. Agency securities.

Accounts Receivable

Accounts receivable consists of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty and staff. It also includes amounts due from the Federal government, State and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to WWU's grants and contracts. Accounts receivable are shown net of estimated uncollectible amounts.

Inventories

Inventories are carried at the lower of cost or market value.

Capital Assets

Capital assets are defined as assets with an initial individual cost of $5,000 or more, or $1 million or more for intangible assets, and an estimate useful life in excess of one year. Capital assets consist of buildings, furniture, equipment, and intangible assets recorded at cost or, if donated, at their acquisition value at the date of donation. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 40 to 50 years for buildings, 20 to 25 years for infrastructure and land improvements, 15 years for library resources, and 5 to 7 years for equipment.

Bond Deferred Outflows/Deferred Inflows

WWU classifies gains on retirement of debt as deferred inflows of resources and losses as deferred outflows of resources and amortizes such amounts as a component of interest expense over the remaining life of the old debt, or the new debt, whichever is shorter.

Bond Premiums/Discounts

Bond premiums/discounts are amortized over the term of the bonds using the effective interest method. The remaining balances of bond premiums/discounts are presented in the Statement of Net Position net of the face amount of bonds payable.

Cost Sharing Pension Plans

The net pension asset or liability is measured as the University's proportionate share of the collective total pension liability, less the fiduciary net position, of the cost-sharing pension plans in which WWU participates.

The total pension liability is determined by discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year-end. Projected benefit payments are required to be discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits. The University's proportionate share is determined based on the relationship of the University contributions to total contributions to the plan by all participating employers. Pension expense

is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service period for employees eligible for pension benefits. Differences between expected and actual investment returns are reported as deferred inflows of resources or deferred outflows of resources and are recognized over five years.

Contributions made to the plan subsequent to the measurement date and prior to WWU's fiscal year-end are reported as a deferred outflow of resources and recognized in the subsequent fiscal year. The measurement date for the net pension asset or liability is June 30 of the prior fiscal year.

Single Employer Pension Plan (WWU Supplemental Retirement Plan)

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWUSRP to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, WWU is unable to modify the terms of the plan.

Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the Department of Retirement Systems will assume those duties in accordance with RCW 41.50.280. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP. WWU does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component unit of the University.

The total pension liability is determined by discounting projected benefit payments for current participants and retirees, based on the benefit terms and legal agreements existing at the pension plan's fiscal year-end. The discount rate used for the total pension liability reflects the expected rate of return on investments, to the extent that plan assets are available to pay retiree benefits. The WWUSRP net liability represents the total pension liability less the plan's fiduciary net position.

Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service period for employees eligible for pension benefits. Differences between expected and actual investment returns are reported as deferred inflows of resources or deferred outflows of resources and are recognized over five years. The measurement date for the WWUSRP liability is the same as the Statements of Net Position date.

Other Post-Employment Benefits (OPEB)

The total OPEB liability is measured as the University's proportionate share of the state of Washington total OPEB liability, with the proportionate share determined based on the relationship of the WWU's healthcare-eligible headcount to the total healthcare-eligible headcount for the state. The total OPEB liability is determined by discounting projected benefit subsidies from current employees and retirees based on the discount rate required by GASB Statement No. 75 for OPEB plans that do not have assets residing in a qualified trust. OPEB expense is recognized for subsidies earned during the period, interest on the total OPEB liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows or resources or deferred outflows of resources and are recognized over the average expected remaining service period for healthcare-eligible employees. Contributions made to the plan, subsequent to the measurement date and prior to WWU's fiscal year-end, are reported as a deferred outflow of resources and recognized in the subsequent fiscal year. The measurement date for total OPEB liability is June 30 of the prior fiscal year.

Unearned revenues

Unearned revenues occur when revenues have been collected for tuition and fees, grants and certain auxiliary activities prior to the end of the fiscal year but relate to services to be provided in the following fiscal year.

Net Position

WWU's net position is classified as follows:

Net investment in capital assets

This represents WWU's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred, but

not yet expended for capital assets, such amounts are not included as a component of capital assets but are included as a component of restricted expendable net position described below.

Restricted net position, expendable
Restricted expendable include resources in which WWU is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. Net pension is calculated as follows: Net pension assets plus deferred outflow minus deferred inflows for those associated retirement plans that have net pension assets.

Restricted net position, nonexpendable
Nonexpendable restricted consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted net position
Unrestricted represent resources derived from student tuition and fees, State appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of WWU and may be used at the discretion of the governing board to meet expenses. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide goods and service for students, faculty and staff.

Classification of Revenues and Expenses

WWU has classified its revenues and expenses as either operating or non-operating according to the following criteria:

Operating revenues
Operating revenues include activities that have the characteristics of exchange transactions such as: (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, (3) most Federal, State and local grants and contracts, and (4) interest on institutional student loans.

Operating expenses
Operating expenses are those costs incurred in daily operations, such as salaries and wages, benefits, scholarships and fellowships expenses, depreciation, utilities, and supplies.

Non-operating revenues
Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as State appropriations, Federal Pell grant revenue and investment income.

Non-operating expenses
Non-operating expenses include costs related to financing or investing activities such as interest on indebtedness.

Other Revenues
Other revenues include activities that have the characteristics of non-exchange transactions, such as state capital appropriations and gifts to endowments..

Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by WWU, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other Federal, State or non-governmental programs are recorded as either operating or non-operating revenues in WWU's financial Statement. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, WWU has recorded a scholarship discount and allowance.

Tax Exemption

WWU is a tax-exempt instrumentality of the State of Washington organized under the provisions of Section 115(a) of the Internal Revenue Code and is exempt from Federal income taxes on related income..

Reclassifications

Certain accounts in the prior year financial statement may have been reclassified for comparative purposes to conform to the presentation in the current year financial statement.

2. COMPONENT UNIT

The Western Washington University Foundation (the Foundation) is a discretely presented component unit of WWU. The language in the Foundation's bylaws satisfies the "direct benefit" criterion, and the "entitlement/ability to access" criterion is met due to the Foundation's history

of supporting WWU. The "significance" criterion is met because the combined resources used by WWU activities and the restricted resources held by the Foundation are deemed to be significant to WWU, regardless of the extent to which those resources may be used for "in-kind".

The Foundation signed a letter of intent with the Alumni Association of Western Washington University on August 15, 2022, to merge entities effective July 1, 2023. The transaction was approved on March 9, 2023, by the Board of Directors for each organization and is structured as an acquisition of Alumni Association of Western Washington University with no consideration exchanged. The final acquisition was approved to be effective as of June 30, 2023. As such, a contribution receivable and related contribution revenue of $4,628,539 was recorded by the Foundation for the net assets to be transferred as part of the acquisition. The transfer of the related assets and liabilities occurred subsequent to year end.

The Foundation presents information about its financial position and activities according to the following two classes of net position, depending on the existence and nature of donor restrictions:

Without Donor Restrictions
Net assets that are not subject to donor-imposed restrictions. The Foundation' Board of directors has designated certain net assets without donor restrictions to operate as a quasi-endowment.

With Donor Restrictions
Net assets subject to donor-imposed stipulations that will be met either by actions of the Foundation and/or the passage of time. In addition, support received in the form of endowment or sustaining funds which can never be spent, however, the earnings of such funds are available for expenditure in accordance with the existence or absence of donor-imposed restrictions.

Foundation Commitment
In fiscal year 2022, WWU and the Foundation signed a Memorandum of Understanding in which the Foundation committed to fund the development and construction of a new Advance Technology Building up to $2.5 million. The commitment is contingent upon the results of fundraising efforts by the Foundation, and as such, no receivable has been recorded related to this conditional commitment. The range of the receivable is $0 to $2.5 million, and, at this time, a reasonable amount cannot be estimated. During the year ended June 30, 2022, the Foundation estimated the range of the liability to be $1.5 million to $2.5 million based on the fundraising efforts during the year ended June 30, 2022. As such, an estimated liability and grant commitment of $1.5 million was recognized as of and for the year ended June 30, 2022. During the year ended June 30, 2024, the Foundation estimated the range of the liability to be $972 thousand based on the fundraising efforts during the year ended June 30, 2024. As such, a gain of $528 thousand was recognized on the Foundation's accounts but was not transferred to WWU.

3. CASH AND CASH EQUIVALENTS

WWU combines unrestricted cash operating funds from all departments into an internal investment pool, the income from which is allocated to the departments on a proportional basis. The internal investment pool is comprised of cash, cash equivalents and investments.

Cash and cash equivalents include change funds, bank balances, and funds held in the Local Government Investment Pool (LGIP).

Bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) or by a collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

WWU is a participant in the Local Government Investment Pool that was authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually. Any proposed changes are reviewed by the LGIP advisory Committee.

The LGIP is a qualified, yet unrated, external investment pool. Investments in the LGIP are reported at amortized cost which approximates fair value. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available

from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at http://www.tre.wa.gov.

As of June 30, 2024, and 2023, the carrying amount of cash and cash equivalents is $14,153,547, and $18,842,751, respectively. These balances include restricted cash and cash equivalents of $831,151, and $2,988,123 in unspent bond proceeds and Housing and Dining and Recreation Center renewal and replacement funds as of June 30, 2024, and June 30, 2023, respectively. The carrying amount of cash and cash equivalents approximates the market value.

4. INVESTMENTS

Investments include internally pooled cash operating funds, renewal and replacement funds, unspent bond proceeds, and WWU endowment funds.

WWU pooled investments consisted of $4,100,000 and $4,100,000 in certificates of deposit (CDs), $5,800,203 and $6,147,340 in municipals, $6,328,700 and $4,367,075 in supranationals, $9,638,908 and $12,486,757 in corporates and $70,417,835 and $66,070,454 in U.S. Treasury and Agency securities at June 30, 2024 and 2023, respectively.

The System Renewal and Replacement restricted fund held and separately invested, $1,746,340 and $1,746,340 in certificates of deposit (CDs), $0 and $435,548 in municipals and $1,562,698 and $1,120,024 in U.S. Treasury and Agency securities as of June 30, 2024 and 2023, respectively.

University endowment funds are held and managed by the Western Washington University Foundation (the Foundation). The endowment funds are invested in accordance with the Foundation policy under the direction of the Foundation Finance and Audit Committee (the Committee). The Committee is responsible for reviewing and defining investment policy, monitoring investment performance, and recommending managers to oversee the investment of the portfolio. The Committee reviews and updates its investment policy every three years.

As of June 30, 2024, WWU's Endowment funds are comprised of $8,599,444 in donor restricted and unrestricted funds and $6,491,170 in Quasi-endowments. As of June 30, 2023, the balances were $8,207,609 and $5,939,416, respectively.

Credit (Quality) Risk

Credit risk is the risk that an issuer or other counterparty will not fulfill its obligations. Statutory and policy constraints with regard to the types of instruments available for investment limit WWU's exposure to this risk. Instruments available for investment include obligations of the US Treasury and Agency securities, municipal debt obligations, corporate notes, commercial paper and CDs. The CDs held in the internal investment pool are insured by the Federal Deposit Insurance Company (FDIC) or by a collateral pool administered by the Washington Public Deposit Protection Commission (PDPC). Minimum ratings for each investment type by Standard and Poors and Moody's respectively are as follows: commercial paper A1/P1; corporate notes, A-/A3; municipals, A-/ A3; supranationals, AA-/Aa3 and US Treasury and Agency securities are essentially rated AA+/Aaa.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the counterparty, WWU will not be able to recover the value of an investment. As of June 30, 2024, WWU, had $93,748,344 in US Treasury and Agency securities, municipals, supranationals and corporates held in custody by Principal in WWU's name.

WWU manages its exposure to fair value losses in the internal investment pool by targeting the portfolio duration to 2.25 years and limiting the weighted average maturity to a maximum of 3 years. WWU generally does not invest operating funds in securities maturing more than 5 years from the date of purchase.

Endowment funds are invested under the Foundation Investment Policy guidelines. These guidelines include the primary objective of achieving long-term growth, while using prudent investing practices and do not limit investment maturities as a means to managing interest rate exposure

Concentration of Credit Risk

Concentration of credit risk for investments is the risk of loss attributable to the magnitude of an investment in a single issuer. WWU's operating investment policy first limits the percent of the portfolio to issuer type and then to issuer within that type:

- U.S. Treasuries and State LGIP have no limit to percent of the portfolio.
- U.S. Agencies have no limit to percent of portfolio but are limited to 35% per issuer.

- Certificates of Deposit and Supranationals have a 10% limit to percent of portfolio with a 5% limit to issuer.
- Municipals have a 20% limitation to percent of portfolio with a 5% limit per issuer.

Commercial Paper and Corporates have a combined limit of 25% of total portfolio with limitations per issuer for Commercial Paper of $2 million and for Corporates, $2 million or 3% for AA- or $1 million or 2% for A-. The Endowment Investment Policy limits the endowment fixed income investments to no more than 5% of the portfolio for a single issuer, with the exception of U.S. government and agency securities.

Fair Value Measurement and Application

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - Unobservable inputs that are significant to the fair value measurement.

At June 30, 2024, WWU held the following in cash, cash equivalents and investments:

	Fair Value Measurements Using				
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total	Weighted Average Maturity (in Years)
WWU Investment Pool:					
Cash & Cash Equivalents	$14,153,547	$	$	$14,153,547	0.003
Time Certificates of Deposits (CDs)	4,100,000			4,100,000	0.003
Corporate	9,638,908			9,638,908	2.342
Municipals	5,800,203			5,800,203	1.994
Supranationals	6,328,700			6,328,700	3.864
U.S. Treasuries		53,021,430		53,021,430	1.536
U.S. Agencies		17,396,405		17,396,405	3.121
WWU Endowment Funds:					
Cash & Cash Equivalents	988			988	0.003
Fixed Income Investments:					
U.S. Treasuries		19,173		19,173	4.100
U.S. Agencies		757,711		757,711	5.500
Other Fixed Income		2,312,337		2,312,335	n/a
Equity Investments		9,241,900		9,241,894	n/a
Real Estate		1,213,589	382,126	1,595,714	n/a
Alternative Investments		1,162,799		1,162,798	n/a
Other Investments:					
Renewal and Replacement Time CDs	1,746,340			1,746,340	0.238
Renewal and Replacement U.S. Agencies		1,562,698		1,562,698	1.708
Miscellaneous			1,010	1,010	n/a
TOTAL CASH AND INVESTMENTS	$41,768,686	$86,688,042	$383,136	$128,839,854	

At June 30, 2023, WWU held the following in cash, cash equivalents and investments:

Description	Fair Value Measurements Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total	Weighted Average Maturity (in Years)
WWU Investment Pool:					
Cash & Cash Equivalents	$17,193,212	$	$	$17,193,212	0.003
Time Certificates of Deposits (CDs)	4,100,000			4,100,000	0.541
Corporate	12,486,757			12,486,757	2.673
Municipals	6,147,340			6,147,340	2.792
Supranationals	4,367,075			4,367,075	2.973
U.S. Treasuries		47,358,243		47,358,243	1.170
U.S. Agencies		18,712,211		18,712,211	0.628
WWU Endowment Funds:					
Cash & Cash Equivalents	2,139			2,139	0.003
Fixed Income Investments:					
U.S. Treasuries		19,766		19,766	8.100
U.S. Agencies		685,166		685,166	6.100
Other Fixed Income		2,157,611		2,157,611	n/a
Equity Investments		9,180,852		9,180,852	n/a
Real Estate		1,187,073	410,677	1,597,750	n/a
Alternative Investments		503,190		503,190	n/a
Other Investments:					
Renewal and Replacement Time CDs	1,746,340			1,746,340	1.241
Renewal and Replacement Municipals	435,548			435,548	0.088
Renewal and Replacement U.S. Treasuries		624,459		624,459	0.589
Renewal and Replacement U.S. Agencies		495,565		495,565	1.458
H&D Bond Inv. Cash & Cash Equivalents	1,649,539			1,649,539	0.003
H&D Bond Inv. US Treasuries		-		-	-
H&D Bond Inv. US Agencies				-	-
Miscellaneous			1,010	1,010	n/a
TOTAL CASH AND INVESTMENTS	$48,127,950	$80,924,136	$411,687	$129,463,773	

Western Washington University Foundation Fair Value Measurements

U.S. GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are

not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - Unobservable inputs that are significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis. There have been no changes in the methodologies used at June 30, 2024 and 2023.

- Money Market Funds - Valued at cost plus accrued interest, which approximates fair value.
- Commonfund and Russell Equity, Fixed Income, Alternative Strategies and Real Assets Funds - Valued at net asset value (NAV) provided by the fund managers, Commonfund and Russell Investments. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding at the valuation date. These funds are not publicly traded.
- Equity and Fixed Income Mutual Funds - Valued at quoted market prices in active markets, which represent the NAV of shares held by the Foundation at year end.
- Equity Securities - Valued at the closing price reported on the active market on which the securities are traded.
- Real Estate and Real Property - Valued based on estimated prices from independently prepared appraisals or negotiated sales prices with potential buyers.
- Private Equities - Private equities consist primarily of investments in partnerships that are valued using the NAV provided by the investment's manager. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding at the valuation date. These investments are traded on private markets that are not active.

The Foundation measures the fair value of investments that do not have readily determinable fair values on the basis of the net asset value (NAV) per share, or its equivalent, as a practical expedient for measuring fair value. NAV is determined by audited financial statements of the investments and quarterly valuation updates provided by investment managers. The NAV of an investment may be adjusted to reflect illiquidity or non-transferability of an investment. The Foundation follows U.S. GAAP, which removed the requirement that investments for which fair value is measured using the NAV per share, or its equivalent, be categorized in the fair value hierarchy.

Fair values of assets measured on a recurring basis are as follows at June 30, 2024:

	Level 1	Level 2	Level 3	Total
Investments:				
Operating investment pool - Russell fixed income	$6,392,143	$15,167,332	$	$21,559,475
Endowment Investment Pool:				
Russell Investments-				
Large cap		15,283,616		15,283,616
International		11,297,108		11,297,108
Emerging markets		3,265,276		3,265,276
Core bonds		21,001,799		21,001,799
Sustainable multi-asset growth		76,917,859		76,917,859
Money market	28,554			28,554
Equities	976,800			976,800
Mutual funds	164,817			164,817
Emerging markets	137,700			137,700
Intermediate term	646,428			646,428
	1,954,299	127,765,658		129,719,957
Real estate held for investment			5,200,000	5,200,000
Real property			1,265,557	1,265,557
Annuity and life income funds-				
Money market funds	26,417			26,417
Equity mutual funds	314,706			314,706
Fixed income mutual funds	228,415			228,415
Real assets	12,842			12,842
Alternative strategies	24,147			24,147
	606,527			606,527
Total Investments in the Fair Value Hierarchy	$8,952,969	$142,932,990	$6,465,557	$158,351,516
Private equities measured using NAV as a practical expedient				10,960,897
Total Investments at Fair Value at June 30, 2024				$169,312,413

Fair values of assets measured on a recurring basis are as follows at June 30, 2023:

	Level 1	Level 2	Level 3	Total
Investments:				
Operating investment pool - Russell fixed income	$4,206,050	$16,596,212	$	$20,802,262
Endowment Investment Pool:				
Russell Investments-				
Large cap		14,516,675		14,516,675
International		11,024,403		11,024,403
Emerging markets		2,877,258		2,877,258
Core bonds		17,670,760		17,670,760
Sustainable multi-asset growth		70,006,683		70,006,683
Money market	31,945			31,945
Equities	778,924			778,924
Mutual funds	146,202			146,202
Emerging markets	120,834			120,834
Intermediate term	682,337			682,337
	1,760,242	116,095,779		117,856,021
Real estate held for investment			3,632,900	3,632,900
Real property			1,425,557	1,425,557
Annuity and life income funds-				
Money market funds	13,217			13,217
Equity mutual funds	342,457			342,457
Fixed income mutual funds	217,959			217,959
Real assets	19,570			19,570
Alternative strategies	27,350			27,350
	620,553			620,5537
Total Investments in the Fair Value Hierarchy	$6,586,845	$132,691,991	$5,058,457	144,337,293
Private equities measured using NAV as a practical expedient				4,399,867
Total Investments at Fair Value at June 30, 2023				$148,737,160

The following table presents information for private equities held by the Foundation for which fair value is measured using the NAV per share practical expedient and summarizes significant terms as of June 30, 2024:

Asset Class	Fair Value	Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private equities	$10,960,897	$10,277,989	Closed ended investments not eligible for redemption except in limited circumstances.	Not redeemable

The following table presents information for private equities held by the Foundation for which fair value is measured using the NAV per share practical expedient and summarizes significant terms as of June 30, 2023:

Asset Class	Fair Value	Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private equities	$4,399,867	$1,334,820	Closed ended investments not eligible for redemption except in limited circumstances.	Not redeemable

Real Estate Held for Investment in the Endowment Pool

Real estate held for investment in the endowment pool includes a vineyard received by donation during the year ended June 30, 2005. The vineyard is subject to a long-term lease that will expire in November 2027. The Foundation values this investment based on periodic appraisals of fair value and industry standard factors for growth, and discounts the fair value for limited marketability prior to expiration of the lease.

5. FUNDS WITH STATE TREASURER

This account represents WWU's share of net earnings of the State of Washington Normal School Permanent Fund and the building fee portion of tuition (as appropriated by the state), reduced by expenditures for capital projects and debt service incurred over the years. The Normal School Permanent Fund, established under RCW 43.79.160, is a permanent endowment fund. Earnings from the investment are either reinvested or used for the benefit of Central Washington University, Eastern Washington University, Western Washington University, and The Evergreen State College.

The investing activities are the responsibility of the Washington State Treasurer's Office. The primary sources of new principal for the Normal School Permanent fund are revenues, primarily timber sales, from certain State lands. The State lands include 100,000 acres granted by the United States government for state normal schools and are managed by the State Department of Natural Resources.

WWU's combined earnings and distributions on the fund for the years ending June 30, 2024, and 2023 are $2,782,498 and $2,345,424, respectively, which are reported as other capital revenue along with any capital gifts or contributions.

6. ACCOUNTS RECEIVABLE, NET

At June 30, 2024 and 2023, the major components of accounts receivable are as follows:

	2024	2023
Student Tuition and Fees	$6,271,455	$4,140,013
Federal, State and Private Grants and Contracts	8,652,093	2,771,714
Auxiliary Enterprises and other Operating Activities	1,990,507	3,949,199
Total Accounts Receivable	16,914,055	10,860,926
Less allowance for doubtful accounts	(1,092,909)	(1,043,842)
Accounts Receivable, Net	$15,821,146	$9,817,084

7. STUDENT LOANS RECEIVABLE, NET

At June 30, 2024 and 2023, student loans receivable are as follows:

	2024	2023
Federal Perkins student loans	$1,693,480	$2,410,700
Other long-term loans	15,440	23,309
Institutional loans	47,558	17,054
Total student loans	1,756,478	2,451,063
Less allowance for doubtful accounts	(173,611)	(244,159)
Student loans receivable, net	$1,582,867	$2,206,904

8. INVENTORIES

At June 30, 2024 and 2023, inventories, stated at cost using various methods: retail or first-in, first-out (FIFO) consist of the following:

	Valuation Method	2024	2023
Location			
Bookstore	Avg cost	$723,798	$666,864
Facilities Maintenance	FIFO	600,891	598,226
Other inventory	FIFO	133,361	164,447
Total inventory		$1,458,050	$1,429,537

9. LAND AND CAPITAL ASSETS

The depreciation expense for the fiscal years ended June 30, 2024 and 2023 were $28,576,321 and $28,096,705, respectively.

Following are the changes in land and capital assets for the year ended June 30, 2024:

	6/30/2023	Additions	Reductions	6/30/2024
Non-depreciable Capital Assets				
Land	$12,594,963	$	$	$12,594,963
Construction in progress	20,977,444	52,715,165	7,407,314	66,285,295
Total non-depreciable capital assets	$33,572,407	$52,715,165	$7,407,314	$78,880,258
Depreciable Capital Assets				
Infrastructure	$55,452,397	$	$	$55,452,397
Buildings	712,708,845	5,935,912		718,644,757
Furniture, fixtures and equipment	57,132,066	4,347,141	381,235	61,097,972
Library materials, art collection	54,324,946	202,035		54,526,981
Improvements	152,162,264	1,471,402		153,633,666
Total depreciable capital assets	1,031,780,517	11,956,491	381,235	1,043,355,773
Less Accumulated Depreciation				
Infrastructure	40,024,769	1,387,757		41,412,526
Buildings	281,294,269	17,968,868		299,263,137
Furniture, fixtures and equipment	44,099,781	4,021,876		47,740,422
Library materials, art collection	52,652,736	477,362	381,235	53,130,098
Improvements	90,808,592	4,720,458		95,529,050
Total accumulated depreciation	508,880,147	28,576,321	381,235	537,075,233
Total Depreciable Capital Assets, Net of depreciation	$522,900,371	(16,619,830)		$506,280,540

Following are the changes in land and capital assets for the year ended June 30, 2023:

	6/30/2022	Additions	Reductions	6/30/2023
Non-depreciable Capital Assets				
Land	$12,594,963	$	$	$12,594,963
Construction in progress	8,410,377	12,567,067		20,977,444
Total non-depreciable capital assets	$21,005,340	$12,567,067		$33,572,407
Depreciable Capital Assets				
Infrastructure	$55,452,397	$	$	$55,452,397
Buildings	712,708,845			712,708,845
Furniture, fixtures and equipment	51,285,700	6,382,498	536,132	57,132,066
Library materials, art collection	54,136,980	187,966		54,324,946
Improvements	152,162,264			152,162,264
Total depreciable capital assets	1,025,746,186	6,570,463	536,132	1,031,780,517
Less Accumulated Depreciation				
Infrastructure	38,650,931	1,373,838		40,024,769
Buildings	263,136,651	18,157,618		281,294,269
Furniture, fixtures and equipment	41,519,941	3,115,972		44,099,781
Library materials, art collection	52,065,168	587,568	536,132	52,652,736
Improvements	85,946,883	4,861,709		90,808,592
Total accumulated depreciation	481,319,574	28,096,705	536,132	508,880,147
Total Depreciable Capital Assets, Net of depreciation	$544,426,612	($21,526,242)		$522,900,371

10. LEASES AND SOFTWARE BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA) LEASES:

Right to Use Assets - Lessee Arrangement

As of 06/30/2024, WWU had 3 active leases. The leases have payments that range from $3,300 to $109,615 and in-terest rates that range from 0.8900% to 2.1300%. As of 06/30/2024, the total combined value of the lease liability is $262,721, the total combined value of the short-term lease liability is $78,362. The combined value of the right to use asset, as of 06/30/2024 of $697,447 with accumulated amortization of $445,495 is included within the Lease Class activities table found below. The leases had $0 of Variable Payments and $0 of Other Payments, not included in the Lease Liability, within the FY 2024. There were no significant lessee arrangements during FY 2023

Principal and Interest Requirements to Maturity

	Unallocated Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$78,362	$4,262	$82,624
2026	5,388	3,927	9,315
2027	5,503	3,812	9,315
2028	5,620	3,695	9,315
2029	5,740	3,575	9,315
2030 - 2034	36,356	15,808	52,164
2035 - 2039	48,552	11,436	59,989
2040 - 2044	63,327	5,659	68,987
2045 - 2046	$13,871	$295	$14,167

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Short-Term Balance as of June 30, 2024
Lease Liability Buildings					
Ohio St - Theater Scene Shop	$182,704		$108,428	$74,276	$74,276
Sehome Hill Tower - KUGS Radio	114,042		2,371	111,671	2,421
Sehome Hill Tower - UPD UHF Repeater	78,404		1,630	76,774	1,665
Total Building Lease Liability	375,150		112,429	262,721	78,362
Total Lease Liability	$375,150		$112,429	$262,721	$78,362

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Lease Assets Buildings				
Ohio St - Theater Scene Shop	$489,149			$489,149
Sehome Hill Tower - KUGS Radio	123,436			123,436
Sehome Hill Tower - UPD UHF Repeater	84,862			84,862
Total Building Lease Asset	697,447			697,447
Total Lease Assets	$697,447			$697,447
Lease Accumulated Amortization				
Buildings				
Ohio St - Theater Scene Shop	$307,110	$109,223		$416,333
Sehome Hill Tower - KUGS Radio	12,344	4,937		17,281
Sehome Hill Tower - UPD UHF Repeater	8,486	3,395		11,881
Total Building Lease Accumulated Amortization	327,940	117,555		445,495
Total Lease Accumulated Amortization	327,940	117,555		445,495
Total Unallocated Lease Assets, Net	$369,507	$(117,555)		$251,952

Right to Use Leases – Lessor Arrangements

As of 06/30/2024, WWU had 3 active leases. The leases have receipts that range from $7,000 to $67,411 and interest rates that range from 0.8900% to 0.8900%. As of 06/30/2024, the total combined value of the lease receivable is $770,644, the total combined value of the short-term lease receivable is $93,750, and the combined value of the deferred inflow of resources is $755,361. The leases had $0 of Variable Receipts and $0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

As of 06/30/2023, WWU had 1 active lease. The lease have receipts of $49,446 and interest rates of 0.8900%. As of 06/30/2023, the total value of the lease receivable is $644,028, the total value of the short-term lease receivable is $61,930, and the deferred inflow of resources is $637,805. The lease had $0 of Variable Receipts and $0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

Principal and Interest Expected to Maturity

	Unallocated Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$93,750	$6,479	$100,229
2026	97,017	5,631	102,648
2027	100,178	4,755	104,933
2028	101,618	3,855	105,473
2029	102,526	2,947	105,473
2030 - 2033	$275,555	$3,837	$279,392

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Short-Term Balance as of June 30, 2024
Lease Receivable Buildings					
Assured Partners of WA	$644,028	$	$61,930	$582,098	$64,514
Kristin Alvarado Design		72,315	6,639	65,676	11,718
Port of Poulsbo		137,133	14,262	122,870	17,518
Total Building Lease Receivable	644,028	209,448	82,831	770,644	93,750
Total Lease Receivable	$644,028	$209,448	$82,831	$770,644	$93,750

	Balance as of July 1, 2022	Additions	Reductions	Balance as of June 30, 2023	Short-Term Balance as of June 30, 2023
Lease Receivable Buildings					
Assured Partners of WA	$	$689,515	$45,491	$644,028	$61,930
Total Building Lease Receivable		689,515	45,491	644,028	61,930
Total Lease Receivable	$	$689,515	$45,491	$644,028	$61,930

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Deferred Inflow of Resources Buildings				
Assured Partners of WA	$637,805	$	$68,952	$568,853
Kristin Alvarado Design		72,315	7,533	64,782
Port of Poulsbo		136,601	14,875	151,476
Total Building Deferred Inflow of Resources	637,805	208,916	91,360	755,361
Total Deferred Inflow of Resources	$637,805	$208,916	$91,360	$755,361

		Balance as of July 1, 2022	Additions	Reductions	Balance as of June 30, 2023
Deferred Inflow of Resources Buildings					
Assured Partners of WA	$		$689,515	$51,714	$637,805
Total Building Deferred Inflow of Resources			689,515	51,714	637,805
Total Deferred Inflow of Resources	$		$689,515	$51,714	$637,805

Subscription Based IT Arrangements (SBITA) Assets & Liabilities

WWU has entered into subscription-based contracts to use vendor-provided information technology (IT). Subscription-based information technology arrangements (SBITAs) provide WWU with access to vendors' IT software and associated tangible capital assets ~~for s~~ubscription payments without granting perpetual license or title to the IT software and associated tangible capital assets.

As of 06/30/2024, WWU had 23 active subscriptions. The subscriptions have payments that range from $5,276 to $406,683 and interest rates that range from 0.2100% to 3.8600%. As of 06/30/2024, the total combined value of the subscription liability is $5,453,217, and the total combined value of the short-term subscription liability is $1,460,918. The combined value of the right to use asset, as of 06/30/2024 of $9,039,454 with accumulated amortization of $3,668,327 is included within the Subscription Class activities table found below. The subscriptions had $0 of Variable Payments and $0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

As of 06/30/2023, WWU had 20 active subscriptions. The subscriptions have payments that range from $4,152 to $391,041 and interest rates that range from 0.2100% to 0.6900%. As of 06/30/2023, the total combined value of the subscription liability is $2,569,091, and the total combined value of the short-term subscription liability is $1,458,206. The combined value of the right to use asset, as of 06/30/2023 of $5,228,969 with accumulated amortization of $2,762,686 is included within the Subscription Class activities table found below. The subscriptions had $0 of Variable Payments and $0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

	As of June 30 2024	
Asset Class	Subscription Asset Value	Accumulated Amortization
Software	$9,039,455	$3,668,328
Total Subscriptions	$9,039,455	$3,668,328

	As of June 30 2023	
Asset Class	Subscription Asset Value	Accumulated Amortization
Software	$5,228,969	$2,762,687
Total Subscriptions	$5,228,969	$2,762,687

Principal and Interest Requirements to Maturity

	Unallocated Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	$1,460,917	$21,370	$1,482,287
2026	1,325,341	21,645	1,346,987
2027	1,241,811	12,078	1,253,889
2028	710,576	5,638	716,214
2029	$714,572	$2,072	$716,644

	Balance as of 7/1/2023	Additions	Reductions	Balance as of 6/30/2024
Subscription Assets Software				
Total Subscription Assets	$5,228,969	$4,675,340	$864,854	$9,039,455
Subscription Accumulated Amortization Software				
Total Subscription Accumulated Amortization	2,762,687	1,770,495	864,854	3,668,328
Total Unallocated Subscription Assets, Net	$2,466,282	$2,904,845	$	$5,371,127

	Balance as of 7/1 /22	Additions	Reductions	Balance as of 6/30/23
Subscription Assets Software				
Total Software Subscription Assets	$4,922,734	$540,708	$234,473	$5,228,969
Subscription Accumulated Amortization Software				
Total Software Subscription Accumulated Amortization	1,428,172	1,568,988	234,473	2,762,687
Total Unallocated Subscription Assets, Net	$3,494,562	$(1,028,280)	$	$2,466,282

	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024	Short-Term Balance as of June 30, 2024
Subscription Liability Software					
Total Subscription Liability	$2,569,091	$4,594,292	$1,710,166	$5,453,217	$1,460,918

	Balance as of July 1, 2022	Additions	Reductions	Balance as of June 30, 2023	Short-Term Balance as of June 30, 2023
Subscription Liability Software					
Total Subscription Liability	$3,694,689	$421,818	$1,547,416	$2,569,091	$1,485,206

11. ART COLLECTIONS

WWU has several collections of art that it does not capitalize. The Outdoor Sculpture Collection is a public art collection displayed throughout the entire campus. There are also collections of 19th and 20th century paintings, prints and drawings, the Whittington Collection of Asian Ceramics, and the Chair Collection. These collections adhere to WWU's policy to (a) maintain them for public exhibition, education, or research; (b) protect, keep unencumbered, care for, and preserve them; and (c) require proceeds from their sale to be used to acquire other collection items. WWU's policy is to permit collections maintained in this manner to be charged to operations at the time of purchase rather than capitalized.

12. COMPENSATED ABSENCES

The accrued leave balances as of June 30, 2024, and 2023 are $13,521,831 and $11,887,166, respectively. This consists of unused vacation leave and compensatory time earned for exempt professionals and classified staff. It also includes a percentage of earned and unused sick leave for exempt professionals and classified staff. For reporting purposes, the entire balance of accrued leave is considered a noncurrent liability as more leave is accrued during the fiscal year than what is used.

In 2004, WWU began participating in the Voluntary Employees' Beneficiary Association Medical Expense Plan (VEBA-MEP). The plan is a post-retirement medical expense reimbursement account available to professional staff employees of WWU. The VEBA-MEP enables WWU to deposit funds equivalent to the cash-out of compensable unused sick leave at retirement, tax free to a VEBA trust account on the employee's behalf. Funds deposited into a VEBA-MEP account, as well as the earnings on the accounts, are not subject to federal income or social security taxes. During FY 2024 and FY 2023, $188,775 and $158,247 respectively, were contributed to VEBA accounts by WWU on behalf of employees.

13. NOTES PAYABLE

WWU finances certain land and equipment purchases through certificates of participation issued by the Washington State Treasurer. WWU's debt service requirements for these agreements for the next five years and thereafter are as follows:

Fiscal Year	Principal	Interest
2025	$519,235	$351,577
2026	548,248	323,685
2027	577,465	296,218
2028	374,949	267,586
2029	379,239	249,231
2030-2034	2,060,000	957,750
2035-2039	1,765,000	409,750
2040-2044	790,000	122,250
Total	$7,014,136	$2,978,047

14. BONDS PAYABLE

Bonds payable consist of revenue bonds issued by WWU for Housing and Dining System facilities and the Wade King Student Recreation Center. Bonds outstanding are shown on the following page.

Housing and Dining Revenue Bonds

As specified in Master Resolution 97-09, the Housing and Dining System (the System) Revenue Fund is used to pay operating expenses, principal and interest, fund debt service reserve accounts required in subsequent series resolutions, pay the renewal and replacement fund and, if desired, retire debt in the open market. Net revenues are pledged to equal at least 125% of debt service. The System has funded a reserve account for debt service and maintains a renewal and replacement fund equal to at least 5% of outstanding bonds.

The System has the following outstanding bond issues:
Series 2020 Housing and Dining Refunding Bonds (original issue price of $ 21,760,000) with interest rates

ranging from 1.5% to 2.5% and principal payments due beginning in April 1, 2025 in annual amounts ranging from $ 735,000 to $ 2,735,000 through April 1, 2034. The Series 2020 bonds have an aggregate face value of $ 21,760,000 at June 30, 2024

Series 2019 Housing and Dining Revenue Bonds (original issue price of $68,575,000) with interest rates ranging from 3.0% to 5.0% on principal payments due in annual amounts ranging from $1,465,000 to $3,295,000 through April 1, 2049. The Series 2019 bonds have an aggregate face value of $65,715,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $2,596,408.

Series 2018A Housing and Dining Refunding Bonds (original issue price of $10,695,000) with interest rates ranging from 3.0% to 5.0% and principal payments due in annual amounts ranging from $580,000 to $985,000 through April 30, 2034 The Series 2018A bonds have an aggregate face value of $8,450,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $467,592.

Series 2018B Housing and Dining Refunding Bonds (original issue price of $33,680,000) with interest rates ranging from 3.0% to 4.0% and principal payments due in annual amounts ranging from $1,020,000 to $2,050,000 through April 30, 2043. The Series 2018B bonds have an aggregate face value of $28,505,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $663,454.

Series 2015 Housing and Dining Refunding Bonds (original issue price of $13,435,000) with interest rates of 5.0% and principal payments due in annual amounts ranging from $1,380,000 to $1,530,000 through October 31, 2026. The Series 2015 bonds have an aggregate face value of $2,980,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $89,025.

Wade King Student Recreation Center Revenue and Refunding Bonds

On February 2, 2022, the Student Recreation Center issued $15,950,000 in revenue and refunding bonds series 2022 to refund and refinance all or a portion of the debt service (principal and interest) that will be due and payable with respect to outstanding parity bonds during the period from May 1, 2022, through and including May 1, 2037. The bonds have an aggregate face value of $14,330,000 as of June 30, 2024, which is reported net of the unamortized original issue premium of $1,943,897.

Current Refunding

On February 1, 2022, the Recreation Center issued $15,950,000 in Series 2022 revenue and refunding bonds to refund and restructure all or a portion of the debt service that will be due and payable with respect to outstanding Series 2012 bonds with a par amount of $18,985,000 and 4% interest rate. The Series 2022 bonds will have a gross debt service savings of $2,943,687 and an economic gain of $2,553,456.

The debt service requirements for the revenue/refunding bonds for the next five years and thereafter are as follows:

	Housing and Dining Revenue and Refunding Bonds		Student Recreation Center Revenue and Refunding Bonds	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**
2025	$5,560,000	$4,199,483	$865,000	$573,200
2026	5,800,000	3,958,101	900,000	538,600
2027	6,055,000	3,704,414	935,000	502,600
2028	6,265,000	3,489,813	970,000	465,200
2029	6,490,000	3,268,964	1,010,000	426,400
2030-2034	35,820,000	12,962,810	5,680,000	1,492,800
2035-2039	21,315,000	8,358,750	3,970,000	321,800
2040-2044	23,025,000	4,523,050		
2045-2049	15,540,000	1,426,350		
Total	125,870,000	45,891,735	14,330,000	4,320,600
Unamortized premium/(discount)	3,816,479		2,218,432	
Total	$129,686,479	$45,891,735	$16,273,897	$4,320,600

15. PLEDGED REVENUES

WWU has pledged certain revenues, net of specified operating expenses, to repay the principal and interest of revenue bonds. During the years ended June 30, 2024, and 2023, principal and interest payments of $11,172,283 and $11,259,158, respectively, were made directly from the revenues pledged during the year to satisfy the obligations for each year. The following is a schedule of the pledged revenues and related debt:

Source of Revenue Pledged	Total Future Revenues Pledged *	Description of Debt	Purpose of Debt	Term of Commitment	Proportion of Debt Service to Pledged Revenues (current yr)
Housing and Dining revenues, net of operating expenses	$171,761,735	Housing and Dining bonds issued in 2015, 2018, 2019, and 2020	Construction and renovation of student housing projects	2049	15.6%
Student Recreation Center gross revenues	$18,650,600	Student Recreation Center bonds issued in 2022	Construction of the Student Recreation Center	2037	27.9%

* Total future principal and interest payments on debt

16. LONG-TERM LIABILITIES

Following are the changes in long-term liabilities for the years ended June 30, 2024, and 2023:

	6/30/23	Additions/ Amortization	Decreases/ Retirements	6/30/24	Current Portion
Bonds, Notes & Obligations payable					
Revenue and refunding bonds	$152,835,528	(740,152)	6,135,000	$145,960,376	$6,425,000
Notes payable	5,382,308	2,342,260	710,432	7,014,136	519,235
Compensated absences	11,887,166	1,634,665		13,521,831	
OPEB Liability	66,457,269		55,889	66,401,380	1,673,241
Pension Liabilities	19,375,882	41,898	1,813,084	17,604,696	
Perkins Federal Contribution	3,372,610		520,048	2,852,562	
Total long-term liabilities	$259,310,763	$3,278,671	$9,234,453	$253,354,981	$8,617,476

	6/30/22	Additions/ Amortization	Decreases/ Retirements	6/30/23	Current Portion
Bonds, Notes & Obligations payable					
Revenue and refunding bonds	$159,602,306	($811,778)	$5,955,000	$152,835,528	$6,135,000
Notes payable	6,007,682	75,506	700,880	$5,382,308	710,432
Compensated absences	12,152,406		265,240	$11,887,166	
OPEB Liability	100,223,839		33,766,570	$66,457,269	1,677,274
Pension Liabilities	19,328,084	47,798		$19,375,882	
Perkins Federal Contribution	3,921,219		548,609	$3,372,610	
Total long-term liabilities	$301,235,536	-$688,474	$41,236,299	$259,310,763	$8,522,706

17. DEFERRED COMPENSATION

WWU, through the State of Washington, offers its employees a Deferred Compensation Plan created under Internal Revenue Code Section 457. The plan, available to all State employees, permits individuals to defer a portion of their salary until future years. The State of Washington administers the plan on behalf of WWU's employees. WWU does not have legal access to the funds.

WWU also offers to its president a non-qualified IRS section 457(f) deferred compensation plan. This plan has a schedule of defined contributions plus a fixed 3% annual interest accrual. All accrued deferred compensation under the account shall vest on the earliest of: (i) the employee's completion of the term of the current contract; (ii) the employee's death or disability; (iii) the University's exercise of the termination for convenience; or (iv) the employee's resignation. All vested amounts shall be payable in a lump sum on a date determined by WWU that is within 60 days following vesting.

Balance as of June 30, 2022	$157,227
Annual Required Contribution FY23	30,000
Interest at 3%	5,617
Balance as of June 30, 2023	192,844
Annual Required Contribution FY24	35,000
Interest at 3%	6,898
Balance as of June 30, 2024	$234,742

18. OPERATING EXPENSES BY FUNCTIONAL CATEGORIES

In the Statement of Revenues, Expenses and Changes in Net Position, operating expenses are displayed by natural classifications which include salaries, employee benefits, goods and services, and other similar categories.

Operating expenses by functional classification for the years ended June 30, 2024, and 2023 are as follows:

Operating Expenses	2024	2023
Instruction	$151,443,750	$145,120,523
Research	11,196,246	10,802,443
Academic support	17,597,854	17,815,109
Student services	27,780,083	26,135,061
Institutional support	31,617,024	28,759,326
Operation and maintenance of plant	54,412,189	57,002,120
Scholarships and other student aid	21,552,222	24,956,105
Auxiliary enterprise expenditures	64,618,742	63,585,414
Total operating expenses	$380,218,110	$374,176,101

19. PENSION PLANS

WWU offers four contributory pension plans: 1) the Washington State Public Employees' Retirement System (PERS) plans, 2) the Washington State Teachers Retirement System (TRS) plans, 3) the Law Enforcement Officers' and Fire fighters' Retirement System (LEOFF) plan and 4) the Western Washington University Retirement plan (WWURP).

PERS, TRS and LEOFF are cost sharing multiple employer defined benefit pension plans administered by the State of Washington Department of Retirement Systems (DRS). The WWURP is a single employer defined contribution plan with a supplemental defined benefit plan component currently administered by WWU.

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWUSRP to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, WWU is unable to modify the terms of the plan. Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the DRS will assume those duties in accordance with RCW 41.50.280. WWU does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component of WWU. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP.

WWU's share of the total net unfunded liabilities associated with the defined-benefit pension plans administered by the DRS was $7,044,024 as of June 30, 2024 and $8,857,108 as of June 30, 2023. The liability associated with the defined-benefit pension plan currently administered by WWU was $10,325,930 as of June 30, 2024, and $10,325,930 as of June 30, 2023. As of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears for the purposes of determining net liabilities. Because of this change, net liabilities reported for FY24 remains the same as net liabilities reported for FY23. The total pension expense recorded by WWU related to both the DRS and University plans was $(1,647,240) and $(1,706,638) for the years ended June 30, 2024, and 2023 respectively.

PLANS ADMINISTERED BY DRS

PLAN DESCRIPTION:

Public Employees' Retirement System

PERS retirement benefit provisions are contained in chapters 41.34 and 41.40 of the Revised Code of Washington (RCW). PERS is a cost-sharing, multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered a single defined benefit plan for reporting purposes. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. PERS members include higher education employees not participating in other higher education retirement programs.

Teachers' Retirement System

TRS retirement benefit provisions are contained in chapters 41.32 and 41.34 of the Revised Code of Washington (RCW). TRS is a cost-sharing, multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members. TRS eligibility for membership requires service as a certificated public-school employee working in an instructional, administrative or supervisory capacity.

Law Enforcement Officers' and Fire Fighters' Retirement System

LEOFF retirement benefit provisions are contained in chapter 41.26 of the Revised Code of Washington (RCW). LEOFF is a cost-sharing, multiple-employer retirement system comprised of two separate pension plans for membership and accounting purposes. WWU participates in LEOFF Plan 2, which is a defined-benefit plan. LEOFF membership includes full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians.

VESTING AND BENEFITS PROVIDED:

PERS Plan 1 and TRS Plan 1

PERS Plan 1 and TRS Plan 1 provide retirement, disability, and death benefits to eligible members. Both plans are closed to new entrants. All members are vested after the completion of five years of eligible service. The monthly benefit is 2.0% of the average final compensation (AFC) for each year of service credit, up to a maximum of 60.0%. The AFC is the total earnable compensation for the two consecutive highest-paid fiscal years, divided by two.

Members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

PERS Plan 2/3 and TRS Plan 2/3

PERS 2/3 and TRS Plan 2/3 provide retirement, disability and death benefits. PERS Plan 2 and TRS Plan 2 members are vested after completing five years of eligible service. PERS Plan 3 and TRS Plan 3 members are vested in the defined benefit portion of their plan after 10 years of service; or after five years of service, if 12 months of that service are earned after age 44. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Defined Retirement benefits are determined as 2.0% of the member's AFC times the member's years of service for Plan 2 and 1.0% of the AFC times the member's years of service for Plan 3. The AFC is the average of the member's 60 highest paid consecutive months. There is no cap on years of service credit.

Members are eligible for normal retirement at the age of 65 with five years of service. Members have the option to retire early with reduced benefits. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3 percent annually. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

LEOFF Plan 2

LEOFF Plan 2 provides retirement, disability, and death benefits to eligible members. Members are vested after the completion of five years of eligible service. Plan 2 members receive a benefit of 2 percent of the FAS per year of service. FAS is based on the highest consecutive 60 months.

Members are eligible for retirement at the age of 53 with five years of service, or at age 50 with 20 years of service. Members who retire prior to the age of 53 receive reduced benefits. A cost-of-living allowance (COLA) is granted based on the Consumer Price Index, capped at 3.0% annually. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

FIDUCIARY NET POSITION:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all plans and additions to/deductions from all plans fiduciary net position have been determined in all material respects on the same basis as they are reported by the plans. These pension plans administered by the state are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, employee and employer contributions are recognized in the period in which employee services are performed; investment gains and losses are recognized as incurred; and benefits and refunds are recognized when due and payable in accordance with the terms of the applicable plan.

The Washington State Investment Board (WSIB) has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

Retirement funds are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB- adopted investment policies for the various asset classes in which the WSIB invests. Although some assets of the plans are commingled for investment purposes, each plan's assets may be used only

for the payment of benefits to the members of that plan in accordance with the terms of the plan.

Administration of the PERS, TRS, and LEOFF systems and plans were funded by an employer rate of 0.20% of employee salaries.

The DRS prepares a stand-alone financial report that is compliant with the requirements of Statement 67 of the Governmental Accounting Standards Board. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, PO Box 48380, Olympia, Washington 98504-8380 or online at https://www.drs.wa.gov/news/.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on WWU. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on WWU's financial statements.

The total pension liability for each of the plans was determined using the most recent actuarial valuation completed by the Washington State Office of the State Actuary (OSA). WWU's 2024 pension liability is based on the OSA valuation performed as of June 30, 2023, with a valuation date of June 30, 2022. WWU's 2023 Pension Liability is based on the OSA valuation performed as of June 30, 2022, with a valuation date of June 30, 2021. Besides the discount rate, the actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS website. These assumptions reflect the results of OSA's 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. The following actuarial assumptions have been applied to all prior periods included in the measurement:

Fiscal Year 2024

- **Inflation:** 2.75% total economic inflation; 3.25% salary inflation
- **Salary Increases:** Salaries are also expected to grow by service-based salary increases.
- **Investment rate of return:** 7.00%

Fiscal Year 2023

- **Inflation:** 2.75% total economic inflation; 3.25% salary inflation
- **Salary Increases:** Salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.00%

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. The OSA applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. The OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

The OSA selected a 7.00% long-term expected rate of return on pension plan investments using a building block method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMAs) and simulated expected investment returns the WSIB provided.

The CMAs contain three pieces of information for each class of assets WSIB currently invests in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

The WSIB uses the CMAs and their target asset allocation to simulate future investment returns at various future times.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table and are identical to the pension plan's target asset allocation as of June 30, 2022:

Measurement date: June 30, 2023

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return
Fixed Income	20%	1.50%
Tangible Assets	7%	4.70%
Real Estate	18%	5.40%
Global Equity	32%	5.90%
Private Equity	23%	8.90%
Total	100%	

Measurement date: June 30, 2022

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return
Fixed Income	20%	1.50%
Tangible Assets	7%	4.70%
Real Estate	18%	5.40%
Global Equity	32%	5.90%
Private Equity	23%	8.90%
Total	100%	

The inflation component used to create the table is 2.20% and represents the WSIB's most recent long-term estimate of broad economic inflation.

DISCOUNT RATE:

The discount rate used to measure the total pension liabilities was 7.00 percent. To determine the discount rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included an assumed 7.00 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. Consistent with the long-term expected rate of return, a 7.00 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue to be made at contractually required rates (including PERS Plan 2/3 and TRS 2/3 employers whose rates include a component for the PERS Plan 1 and TRS Plan 1 unfunded actuarial accrued liabilities). Based on those assumptions, the various pension plan's fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.00 percent on pension plan investments was applied to determine the total pension liability for each plan.

SENSITIVITY OF THE NET PENSION LIABIILTY/(ASSET) TO CHANGES IN THE DISCOUNT RATE:

The following table presents WWU's net pension liability/(asset) position by plan calculated using the discount rate of 7.00 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1.0% point lower (6.00%) or 1.0% point higher (8.00%) than the current rate.

Discount Rate Sensitivity - Net Pension Liability/(Asset)
($ in thousands)

Plan	1% Decrease 6.0%	June 30, 2023 Current Discount Rate 7.0%	1% Increase 8.0%
PERS Plan 1	$8,869	$6,349	$4,148
PERS Plan 2/3	16,019	(14,728)	(39,989)
TRS Plan 1	1,059	695	378
TRS Plan 2/3	2,104	(65)	(1,829)
LEOFF Plan 2	190	(1,146)	(2,239)

Discount Rate Sensitivity - Net Pension Liability/(Asset)
($ in thousands)

Plan	1% Decrease 6.0%	June 30, 2022 Current Discount Rate 7.0%	1% Increase 8.0%
PERS Plan 1	$10,559	$7,904	$5,586
PERS Plan 2/3	16,138	(13,704)	(38,221)
TRS Plan 1	1,294	953	655
TRS Plan 2/3	1,779	(98)	(1,624)
LEOFF Plan 2	(64)	(1,388)	(2,471)

EMPLOYER CONTRIBUTION RATES:

Employer contribution rates are developed in accordance with Chapter 41.45 of the RCW by the OSA. The statute provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates.

Required Contribution Rates

The required contribution rates expressed as a percentage of current year covered payroll are shown below. The University and the employees made the required contributions.

Contribution Rates

	7/1/2022 thru 8/31/2022		9/1/2022 thru 6/30/2023		7/1/2023 thru 8/31/2023		9/1/2023 thru 6/30/2024	
	Employee	University	Employee	University	Employee	University	Employee	University
PERS								
Plan 1	6.00%	10.25%	6.00%	10.39%	6.00%	9.39%	6.00%	9.53%
Plan 2	6.36%	10.25%	6.36%	10.39%	6.36%	9.39%	6.36%	9.53%
Plan 3	5.00-15.00% **	10.25% *	5.00-15.00% **	10.39% *	5.00-15.00% **	9.39% *	5.00-15.00% **	9.53% *
TRS								
Plan 1	6.00%	14.42%	6.00%	14.69%	6.00%	14.69%	6.00%	9.70%
Plan 2	8.05%	14.42%	8.05%	14.69%	8.05%	14.69%	8.06%	9.70%
Plan 3	5.00-15.00% **	14.42% *	5.00-15.00% **	14.69% *	5.00-15.00% **	14.69% *	5.00-15.00% **	9.70% *
LEOFF								
Plan 2	8.53%	8.71%	8.53%	8.71%	8.53%	8.71%	8.53%	8.73%

PERS 2/3 employer rates include a component to address the PERS Plan 1 unfunded actuarial accrued liability (UAAL).
TRS 2/3 employer rates include a component to address the TRS Plan 1 unfunded actuarial accrued liability (UAAL).
*Plan 3 defined benefit portion only.
**Variable from 5% to 15% based on rate selected by the member.
University contribution rate includes an administrative expense rate of 0.0018 through 8/31/2023 and 0.0020 thereafter.

The University's required contributions for the years ending June 30 are as follows:

Required Contributions

	FY 2023	FY 2024
PERS		
Plan 1		
Plan 2	$ 3,883,672	3,814,894
Plan 3	1,353,680	1,348,951
TRS		
Plan 1	9,494	6,773
Plan 2	45,921	35,339
Plan 3	645,183	554,112
LEOFF		
Plan 2	113,926	102,864

UNIVERSITY PROPORTIONATE SHARE AND AGGREGATED BALANCES:

Collective pension amounts are determined as of a measurement date, which can be no earlier than an employer's prior fiscal year. The measurement date for the net pension liabilities recorded by WWU as of June 30, 2024, and 2023 was June 30, 2023, and 2022 (one year in arrears). Employer contributions received and processed by the DRS during the measurement date fiscal year have been used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in their fiscal year ended June 30 Schedules of Employer and Non-employer Allocations. WWU's proportionate share of the aggregated balance of net pension liabilities and net pension asset as of June 30, 2024, and June 30, 2023, is presented in the table below.

Proportionate Share Allocation Percentage

	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2
FY 2024 Proportionate Share	0.2781%	0.3593%	0.0549%	0.0531%	0.0478%
Change from prior year	-0.0058%	-0.0102%	0.0048%	0.0032%	-0.0033%
FY 2023 Proportionate Share	0.2839%	0.3695%	0.0501%	0.0499%	0.0511%
Change from prior year	-0.0111%	-0.0089%	0.0036%	0.0043%	-0.0025%
FY 2022 Proportionate Share	0.2950%	0.3784%	0.0465%	0.0456%	0.0535%

Aggregate Pension Balances ($ in thousands)

	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
June 30, 2024						
Net Pension Liability	$ 6,349	$	$ 695	$	$	$ 7,044
Net Pension Asset	$	$ 14,728	$	$ 65	$ 1,146	$ 15,939
June 30, 2023						
Net Pension Liability	$ 7,904	$	$ 953	$	$	$ 8,857
Net Pension Asset	$	$ 13,704	$	$ 98	$ 1,388	$ 15,190

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

The tables below summarize WWU's expense, deferred outflows of resources and deferred inflows of resources related to the DRS pension plans, together with the related future year impacts to pension expense from amortization of those deferred amounts. Note that deferred outflows of resources related to WWU contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense.

Proportionate Share of Pension Expense ($ in thousands)

	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
Year Ended June 30, 2024	$ (254)	$ (1,543)	$ (31)	$ 231	$ (50)	$ (1,647)
Year Ended June 30, 2023	$ 3,353	$ (4,534)	$ 599	$ (2)	$ 179	$ (404)

Amounts reported as deferred outflows of resources, exclusive of contributions subsequent to the measurement date, and deferred inflows of resources will be recognized in pension expense in future periods as follows:

Deferred Outflows of Resources ($ in thousands)

FY 2024	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
Difference between expected and actual experience	$	$ 3,000	$	$ 567	$ 468	$ 4,036
Net difference between projected and actual earnings on pension plan investments						
Changes of assumptions		6,183		518	293	6,994
Change in proportion		456		105	237	797
Contributions subsequent to the measurement date	1,626	3,538	126	470	103	5,863
TOTAL	$ 1,626	$ 13,177	$ 126	$ 1,660	$ 1,100	$ 17,690

Deferred Inflows of Resources ($ in thousands)

FY 2024	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
Difference between expected and actual experience	$	$ 165	$	$ 9	$ 9	$ 183
Net difference between projected and actual earnings on pension plan investments	716	5,551	101	313	242	6,922
Changes of assumptions		1,348		51	94	1,493
Change in proportion		101		45	44	190
TOTAL	$ 716	$ 7,164	$ 101	$ 418	$ 390	$ 8,789

Amortization of Deferred Outflows and Deferred Inflows of Resources * ($ in thousands)

YEAR**	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
2025	$ (487)	$ (2,575)	$ (70)	$ (55)	$ (74)	$ (3,262)
2026	(613)	(3,132)	(89)	(104)	(113)	(4,051)
2027	378	4,659	57	337	232	5,662
2028	6	1,715	2	151	98	1,972
2029		1,699		139	109	1,947
Thereafter		110		303	356	769
TOTAL	$ (716)	$ 2,475	$ (101)	$ 772	$ 607	$ 3,038

* Negative amounts shown in the table above represent a reduction of expense
** Amortization schedule begins the year after the measurement date

Deferred Outflows of Resources ($ in thousands)

FY 2023	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
Difference between expected and actual experience	$	$ 3,396	$	$ 489	$ 330	$ 4,214
Net difference between projected and actual earnings on pension plan investments						
Changes of assumptions		7,638		553	352	8,543
Change in proportion		212		128	173	513
Contributions subsequent to the measurement date	1,895	3,342	296	404	114	6,052
TOTAL	$ 1,895	$ 14,588	$ 296	$ 1,575	$ 968	$ 19,322

Deferred Inflows of Resources ($ in thousands)

FY 2023	PERS 1	PERS 2/3	TRS 1	TRS 2/3	LEOFF 2	Total
Difference between expected and actual experience	$	$ 310	$	$ 10	$ 13	$ 333
Net difference between projected and actual earnings on pension plan investments	1,310	10,131	171	519	465	12,596
Changes of assumptions		2,000		60	121	2,181
Change in proportion		189		16	54	259
TOTAL	$ 1,310	$ 12,631	$ 171	$ 605	$ 652	$ 15,369

PLANS ADMINISTERED BY WESTERN WASHINGTON UNIVERSITY

Western Washington University Retirement Plan (WWURP)

PLAN DESCRIPTION:

The WWURP is a defined contribution single employer pension plan with a supplemental payment when required. The plan covers faculty, professional staff, and certain other employees. It is administered by WWU. WWU's Board of Trustees is authorized to establish and amend benefit provisions. Members are eligible to receive benefits under this plan at either the age 62 or at the age of 55 with 10 or more years of credited service.

Contributions to the plan are invested in annuity contracts or mutual fund accounts offered by one or more fund sponsors. Benefits from fund sponsors are available upon separation or retirement at the member's option. Employees, at all times, have a 100% vested interest in their accumulations. The number of participants in the WWURP as of June 30, 2024, and 2023 was 1,166 and 1,168 respectfully.

FUNDING POLICY:

Employee contribution rates, which are based on age, range from 5% to 10% of salary. WWU matches 100% of the employee contributions. All required employer and employee contributions have been made and the breakdown of these WWURP contributions are included in the table below for the years ended June 30.

	2024	2023
Contributions made by:		
Employees	$9,460,890	$9,184,133
University	9,460,963	9,185,434

Western Washington University Supplemental Retirement Plan (WWUSRP)

PLAN DESCRIPTION:

WWUSRP, the supplemental component of the WWURP plan, is a defined benefit plan currently administered by WWU and operates in tandem with the WWURP defined contribution pension plan to supplement the expected defined-contribution retirement savings accumulated under the WWURP. The plan covers faculty and certain other positions. The WWUSRP, the supplemental component of the WWURP, was closed to new entrants as of July 1, 2011. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the WWUSRP and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the state of Washington's Annual Comprehensive Financial Report, which is available at https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report. The Office of the State Actuary prepared the SRP GASB67/68 Retirement Plan Valuations for reporting the June 30, 2023 balances, which is available in the 2023 Actuarial Valuation report at https://leg.wa.gov/osa/additionalservices/Pages/HigherEd.aspx.

PLAN MEMBERSHIP:

Membership of the Western Washington University Supplemental Retirement Plan consisted of the following at June 30, 2023, and June 30, 2024, the date of the latest actuarial valuation for the plan:

Number of Participating Members				
WWURP	Inactive Members (Or Beneficiaries) Currently Receiving Benefits	Inactive Members Entitled To But Not Yet Receiving Benefits	Active Members	Total Members
2024*	84	50	402	536
2023**	79	3	483	565

* Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2023
** Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2022

VESTING AND BENEFITS PROVIDED:

This supplemental component payment plan determines a minimum retirement benefit goal based upon a one-time calculation at each employee's retirement date. This supplemental component is currently financed on a pay-as-you-go basis. WWU makes direct payments to qualified retirees when the retirement benefit provided by the fund sponsor does not meet the benefit goal.

WWUSRP retirement benefits provisions are contained in RCW 28B.10.400, et. seq. which assigns the authority to establish and amend benefit provisions to the Western Washington University Board of Regents. Members are eligible

to receive benefits under this plan at either the age 62 or at the age of 55 with 10 or more years of credited service. The monthly amount of benefits payable at the time of retirement is the excess of one-twelfth of 2.0% of the member's average annual salary multiplied by the number of years of service (such product not to exceed one-twelfth of 50.0% of the member's average annual salary) over an assumed annuity benefit.

Assumed income must be calculated by an independent actuary and represents a theoretical amount of monthly income that would have been generated if actual employee and WWU contributions to the WWURP had been allocated equally between fixed and variable dollar annuities. When the goal income exceeds the assumed income, the participant is entitled to benefits under this plan. Benefit payments made during the fiscal years ended June 30, 2024 and 2023 were $589,099 and $593,764 respectively.

FIDUCIARY NET POSITION:

With the passing of 2SHB 1661, the legislation, effective July 1, 2020, created trust accounts for the contributions and investment returns collected to pre-fund SRP benefits. Under this new funding structure, the SRP will report under GASB No. 67/68 starting in Fiscal Year 2021.

The plan Fiduciary Net Position is the fair value of plan assets held in a trust as defined by GASB. The Net Pension Liability is the difference between the Total Pension Liability and the plan Fiduciary Net Position. The plan Fiduciary Net Position represents the amount of assets collected as of the measurement date to pay for SRP benefits, per RCW 41.50.280. Plan assets and investments are measured at their fair value.

The WSIB has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

WWUSRP plan assets are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB-adopted investment policies for the various asset classes in which WSIB invests.

Information about the investment of pension funds by the WSIB, their valuation, classifications, concentrations, and maturities can be found in footnote 3.B of the state of Washington's Annual Comprehensive Financial Report.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on WWU. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on WWU's financial statements.

In FY23, the valuation date was changed from June 30 to January 1. This corresponds with the new data file being provided with participant information as of January 1, 2023. In addition, as of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears. The total pension liability was determined by an actuarial valuation date of January 1, 2023, with the results projected forward to the June 30, 2023, measurement date using the following actuarial assumptions:

Fiscal Year 2024:

- **Discount Rate:** 7.00%
- **TIAA Increase Rate:** 4.00%
- **CREF Increase Rate:** (6.25)%
- **Salary Growth:** 3.75%

Due to the transition to using data one year in arrears as of the FY 2024 reporting period, the Actuarial Assumptions for FY 2024 are identical to the Actuarial Assumptions for FY 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. The OSA applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. The OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

The total salary growth assumption is based on the August 2021 Higher Education SRP Experience study. Some TIAA assumptions have been updated by OSA since that study based on input from TIAA and OSA's professional judgment. OSA determined the discount rate based on the 2021 Economic Experience Study for the Washington State retirement plans and based on the results of the GASB 67/68 required crossover test. As of this measurement date, all SRPs are projected to have sufficient assets to pay for current member benefits based on the assumptions and methods described by OSA.

The discount rate can be thought of as an assumed return on assets, with a lower discount rate leading to a higher total pension liability (TPL). The discount rate reflects OSA's long-term rate of return assumption for assets invested in the Commingled Trust Fund, which remained at 7.00%. TIAA and CREF are investments used in the assumed income calculation. Changes to these assumptions impact OSA's estimate of SRP benefits for future retirees. The new assumptions decreased expected benefits and the TPL for all institutions.

SENSITIVITY OF THE NET PENSION LIABILITY/(ASSET) TO CHANGES IN THE DISCOUNT RATE:

The following presents the net pension liability for the WWUSRP for WWU as an employer, calculated using the discount rate of 7.0%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1.0% point lower (6.0%) or 1.0% point higher (8.0%) than the current rate.

WWUSRP
Discount Rate Sensitivity - Net Pension Liability/(Asset)
$ in thousands

Plan	1% Decrease 6.0%	2024 Current Discount Rate 7.0%	1% Increase 8.0%
WWUSRP	$ 12,124	$ 10,326	$ 8,783

Due to the transition to using data one year in arrears as of the FY 2024 reporting period, the Discount Rate Sensitivity table for FY 2024 is identical to the Discount Rate Sensitivity table for FY 2023.

EMPLOYER CONTRIBUTION RATES:

Beginning July 1, 2020, the 0.5 percent required employer contribution rate was replaced with institution-specific contribution rates. These rates are developed by the OSA in accordance with RCW 41.45, which provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates. Money in the trust must be accounted for separately and attributed to each paying institution and may only be used to make benefit payments to the paying institution's plan beneficiaries. Beginning July 31, 2020, the Pension Funding Council may review and revise the institution-specific contribution rates. Rates must be designed to keep the total cost at a more level percentage than a pay-as-you-go method. Accumulated funds will allow a portion of the cost of SRP benefits to be paid from those funds beginning in approximately 2035. When the trust has collected sufficient assets to begin making SRP benefit payments, administration of the SRP will transfer to the Department of Retirement Systems (DRS).

WWUSRP	2024	2023
Employer required contribution rate	0.21%	0.21%

The SRP benefit funds are currently restricted from paying SRP benefits and are not expected to pay benefits until 2035. Until this time, SRP benefits are paid out of the WWU's operating budget on a pay-as-you-go basis.

NET PENSION LIABILITY (NPL):

Consistent with GASB No. 67/68, plan assets are included in financial reporting. The June 30, 2023, asset amount offsets the total pension liability to yield the plan's net pension liability.

The components of the WWUSRP liability were as follows:

Schedule of Changes in Net Pension Liability (NPL)			
	TPL (a)	Plan Fiduciary Net Position (b)	NPL (a) minus (b)
Balance as of July 1, 2022	$ 20,743,000	$ 5,488,000	$ 15,255,000
Service Cost	326,880		326,880
Interest on TPL	1,454,448		1,454,448
Differences Between Expected and Actual Experience	(3,236,074)		(3,236,074)
Change in Assumptions	(2,251,070)		(2,251,070)
Employer Contributions		234,247	(234,247)
Investment Income		395,401	(395,401)
Benefit Payments	(593,764)		(593,764)
*Rounding	158		158
Net Changes	(4,299,422)	629,648	(4,929,070)
Balance as of June 30, 2023	$ 16,443,578	$ 6,117,648	$ 10,325,930
Balance as of June 30, 2024**	$ 16,443,578	$ 6,117,648	$ 10,325,930

*For 2016 - 2021 OSA report data was provided rounded to the thousands.
This has caused minor rounding issues in the activity and amort tabs.
Rounding issues should resolve once the 2022 figures are fully amortized.
**Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

For June 30, 2023, TPL is based on an actuarial valuation performed as of January 1, 2023, with update procedures performed by the OSA to roll forward the TPL to the measurement date of June 30, 2023, reflecting the expected service cost, assumed interest, and benefit payments made. The June 30, 2024, TPL is based on the same data used for June 30, 2023. This is caused by the transition to using data one year in arrears as of the FY24 reporting period. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. All valuations were prepared using the entry age actuarial cost method.

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

As of FY24, using data one year in arrears, deferred outflows of resources related to the WWU's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover. The tables below summarize WWU's pension expense, deferred outflows of resources and deferred inflows of resources related to the WWUSRP, together with the related future year impacts to pension expense from amortization of those deferred amounts:

WWUSRP
Pension Expense (PE)

	2024	2022
Service Cost	$	$ 326,880
Interest Cost		1,454,448
Amortization of Differences between Expected and Actual Experience		(2,137,068)
Amortization of Changes of Assumptions		(422,922)
Expected Earnings on Plan Investments		(392,197)
Amortization of Differences between Projected and Actual Earnings on Plan Investments		(131,321)
Administrative Expenses		
Other Changes in Fiduciary Net Position		
Rounding		(311)
Net Pension Expense*	$	$ (1,302,491)

*Measurement date switching to 1-year in arrears during FY24 reporting period;
No additional expense for FY24 reported using data 1-year in arrears

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense in future periods as follows:

WWUSRP
Deferred Outflows of Resources

	2024	2023
Difference between expected and actual experience	$ 4,922,300	$ 4,922,300
Changes of assumptions	3,664,450	3,664,450
Differences between Projected and Actual Earnings on Plan Investments	234,131	234,131
Contributions made subsequent to measurement date	830,996	
TOTAL	$ 9,651,877	$ 8,820,881

Deferred Inflows of Resources

	2024	2023
Difference between expected and actual experience	$ 11,495,641	$ 11,495,641
Changes of assumptions	6,622,122	6,622,122
Differences between Projected and Actual Earnings on Plan Investments	419,686	419,686
TOTAL	$ 18,537,449	$ 18,537,449

Amortization of Deferred Outflows and Deferred Inflows of Resources		
Year*		
2024	$	(1,917,914)
2025		(1,907,759)
2026		(2,993,154)
2027		(2,260,568)
2028		(460,836)
Thereafter		(177,005)
TOTAL	$	(9,717,236)

*Due to the transition of using data one year in arrears, amortization begins the year after the measurement date

20. OTHER POST EMPLOYMENT BENEFITS (OPEB)

PLAN DESCRIPTION:

Health care and life insurance programs for employees of the State of Washington are administered by the Washington State Health Care Authority (HCA). The HCA calculates the premium amounts each year that are sufficient to fund the State-wide health and life insurance programs on a pay-as-you-go basis. These costs are passed through to individual state agencies based upon active employee headcount; the agencies pay the premiums for active employees to the HCA. The agencies may also charge employees for certain higher cost options elected by the employees.

State of Washington retirees may elect coverage through state health and life insurance plans, for which they pay less than the full cost of the benefits, based on their age and other demographic factors.

The health care premiums for active employees, which are paid by the agency during employees' working careers, subsidize the "underpayments" of the retirees. An additional factor in the OPEB obligation is a payment that is required by the State Legislature to reduce the premiums for retirees covered by Medicare (an "explicit subsidy"). For fiscal year 2024, this amount was $183 per member to cover retirees eligible for parts A and B of Medicare, per month. This rate will remain the same for calendar year 2025. This is also passed through to State agencies via active employee's rates charged to the agency.

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 the 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. As of June 2023, and 2022, WWU's headcount percentage membership in the PEBB plan consisted of the following:

OPEB Plan Participants				
FYE	Active Employees	Retirees Receiving Benefits	Retirees Not Receiving Benefits	Total Participants
2022	2006	798	NA***	2804***
2023	2049	807	NA***	2856***

*** Per FY24 PEFI report, HCA doesn't have data on this group and OSA doesn't have the methodology to reasonably estimate it. For FY24, we are reporting this amount as not available.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on WWU. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on WWU's financial statements.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement period:

Fiscal Year 2024:

- **Inflation:** 2.35%
- **Salary Increases:** 3.25% including service-based salary increases
- **Health Care Trend Rates:*** Initial rate ranges from 2-11% adjusting to 3.8% in 2080
- **Post-retirement Participation:** 60.00%
- **Spouse Coverage:** 45.00%

Fiscal year 2023 Actuarial Assumptions are identical to FY 2024 Actuarial Assumptions, per OFM's OPEB Allocation Report for the Fical Year ended June 30, 2024 and the OPEB Allocation Report for the Fical Year ended June 30, 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates, which vary by member status. The Office of the State Actuary (OSA) applied age offsets as appropriate to better tailor the mortality rates to the demographics of the plan. The OSA applied the long-term MP-2017 generational improvement scale to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis, meaning members are assumed to receive additional mortality improvements in each future year, throughout their lifetime.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 3.54% was used for the June 30, 2022, measurement date and 3.65% for the June 30, 2023, measurement date.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 2.16% was used for the June 30, 2021, measurement date and 3.54% for the June 30, 2022, measurement date.

The following presents the total OPEB liability of WWU, calculated using the discount rate of 3.65%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65%) or 1 percentage point higher (4.65%) than the current rate.

Total OPEB Liability Fiscal Year 2024 Discount Rate Sensitivity	
1% Decrease	$77,694,105
Current Discount Rate - 3.54%	$66,401,380
1% Increase	$57,317,616

The following presents the total OPEB liability of WWU, calculated using the discount rate of 3.54%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate.

Total OPEB Liability Fiscal Year 2023 Discount Rate Sensitivity	
1% Decrease	$77,871,689
Current Discount Rate - 3.54%	$66,457,269
1% Increase	$57,272,386

The following represents the total OPEB liability of WWU, calculated using the health care trend rates of 2-11% reaching an ultimate range of 3.8%, 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 or 1 percentage point higher than the current rate:

Total OPEB Liability Fiscal Year 2024 Health Care Cost Trend Rate Sensitivity	
1% Decrease	$55,797,349
Current Discount Rate - 2-11%	$66,401,380
1% Increase	$80,049,770

The following represents the total OPEB liability of WWU, calculated using the health care trend rates of 2-11% reaching an ultimate range of 3.8%, 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 or 1 percentage point higher than the current rate:

Total OPEB Liability Fiscal Year 2023 Health Care Cost Trend Rate Sensitivity	
1% Decrease	$56,268,305
Current Discount Rate - 2-11%	$66,457,269
1% Increase	$79,492,323

*For additional detail on the health care trend rates, OPEB plan information and actuarial computations please reference the Washington State Annual Comprehensive Financial Report on OFM's website: https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report and the Office of the State Actuary's website: https://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx

TOTAL OPEB LIABILITY:

As of June 30, 2024, and 2023, components of the proportionate share calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WWU are represented in the following table:

FY 24 Proportionate Share		1.5180251597%
Change in prior year		-0.04631%
FY 23 Proportionate Share		1.5643399125%
Change in prior year		0.01569%
FY 22 Proportionate Share		1.5486538624%
Schedule of Changes in Total OPEB Liability		
Total OPEB Liability	**2024**	**2023**
Service cost	$2,326,244	$4,902,518
Interest	2,336,726	2,274,704
Changes of benefit terms		
Differences between expected & actual experience		(2,252,697)
Changes in assumptions	(1,123,670)	(38,035,013)
Benefit payments	(1,627,616)	(1,671,232)
Change in Proportionate share	(1,967,572)	1,015,150
Other		
Net Change in Total OPEB Liability	**($55,888)**	**($33,766,570)**
Total OPEB Liability - Beginning	**$66,457,268**	**$100,223,839**
Total OPEB Liability - Ending	**$66,401,380**	**$66,457,269**

OPEB expense for the fiscal years ended June 30, 2024, and 2023 was $3,096,494 and $312,868 respectively.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES:

The tables below summarize WWU's deferred outflows and inflows of resources related to OPEB, together with the related future year impacts to expense from amortization of those deferred amounts:

Deferred Outflows of Resources		
	2024	2023
Change in proportion	$ 1,226,190	$ 1,492,742
Difference between expected and actual experience	1,008,281	1,385,392
Changes of assumptions	4,314,781	5,446,915
Transactions subsequent to the measurement date	1,673,241	1,677,274
TOTAL	$ 8,222,493	$ 10,002,323

Deferred Inflows of Resources		
	2024	2023
Change in proportion	$ 6,038,632	$ 3,770,510
Difference between expected and actual experience	$ 1,971,868	2,338,315
Changes of assumptions	39,783,899	48,179,250
TOTAL	$ 47,794,399	$ 54,288,075

Amortization of Deferred Outflows and Deferred Inflows of Resources	
Year	
2025	$ (7,759,463)
2026	(7,759,459)
2027	(6,301,636)
2028	(4,372,644)
2029	(4,982,360)
Thereafter	(10,069,585)
TOTAL	$ (41,245,147)

21. RISK MANAGEMENT

WWU participates in the State of Washington Self-Insurance Liability Program (SILP). Premiums to the State are based on a formula for allocating costs to participating state agencies, including higher education institutions, based on an independent actuarial study of the state's projected liabilities. WWU also maintains various commercially obtained liability insurance policies that provide coverage for certain exclusions under the SILP. During the past three fiscal years, no settlements have been greater than the insurance coverage.

WWU participates in the State's L&I Workers Compensation Insurance Program for all employees.

In addition, WWU purchases "all risk" buildings, contents and business interruption insurance for the Housing and Dining System, Wade King Student Recreation Center, Viking Union Complex, and other auxiliaries through its participation in the State of Washington Alliant Property Insurance Program (APIP). At a minimum, coverage is maintained in accordance with applicable Master Bond Resolutions.

WWU has been named in tort claims and lawsuits. While the final outcome of these matters cannot be predicted with certainty, it is WWU's opinion that the ultimate liability will not materially affect the financial statement, and that WWU's liability insurance programs are adequate to pay all defense and settlement expenses related to these tort claims and lawsuits.

22. COMMITMENTS

Goods and services for operating and capital projects, contracted for but not yet received, are considered commitments at year end. The amount of these commitments at June 30, 2024 and 2023 are:

	2024	2023
Operating	$6,981,893	$6,322,970
Research	895,372	1,175,816
Capital Projects	18,924,057	58,159,761
Total Commitments	$26,801,322	$65,658,547

23. JOINT VENTURE

In FY 2010, WWU participated in the formation of a not-for-profit corporation titled Western Crossing Development Corporation (WCDC). The WCDC was formally incorporated pursuant to the articles of incorporation dated October 7, 2009, and is a 501(c) (3) corporation under the Internal Revenue code of 1986, amended. The five member Board of Directors includes a member of WWU Board of Trustees appointed by WWU Board of Trustees, the President of WWU, a member of the Commission of the Port of Bellingham appointed by the Commission of the Port, the Executive Director of the Port of Bellingham, and a fifth board member who was appointed by a majority vote of the other four board members who are not affiliated with either entity. The board of directors may in the future allow other Washington governments or educational institutions to become members under such terms and conditions as they determine. The purpose of this joint venture is to help facilitate the timely development of new facilities on the Bellingham waterfront. This investment is not reflected on WWU's Statement of Net Position. During FY 2014, WWU transferred $723 thousand in land and $524 thousand in buildings, net to the WCDC to facilitate WWU development on the waterfront. To date, there has been no financial activity related to WCDC. During FY 2020, WCDC sold its land and buildings for $1,800,000 and received cash in the amount of $1,673,905, after sale expenses. The funds were placed in the LGIP. The cash balances are $6,984 and $1,691,735 at June 30, 2023 and 2022, respectively. During FY 2022 WWU and the Port of Bellingham decided to begin the process to dissolve WCDC. Funds will be distributed based on the contract. During FY 2022, WWU and the Port of Bellingham each agreed that WCDC should be dissolved. This dissolution occurred during FY 2023.

RSI

Required Supplementary Information

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedules of WWU's Proportionate Share of the Net Pension Liability

Schedule of WWU's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 1
Measurement Date of June 30
(dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WWU PERS 1 employers' proportion of the net pension liability	0.320%	0.315%	0.327%	0.314%	0.309%	0.303%	0.302%	0.295%	0.284%	0.278%
WWU PERS 1 employers' proportionate share of the net pension liability	$16,130	$16,483	$17,547	$14,894	$13,801	$11,641	$10,657	$3,603	$7,904	$6,349
WWU PERS 1 employers' covered-employee payroll	$33,355	$34,435	$38,407	$38,214	$40,526	$45,559	$45,575	$31,410	$34,569	$34,569
WWU PERS 1 employers' proportionate share of the net pension liability as a percentage of its covered-employee payroll	48.36%	47.87%	45.69%	38.97%	34.05%	25.55%	23.38%	11.47%	22.86%	18.36%
Plan fiduciary net position as a percentage of the total pension liability	61.19%	59.10%	57.03%	61.24%	63.22%	67.12%	68.64%	88.74%	76.56%	80.16%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedules of WWU's Proportionate Share of the Net Pension Liability/(Asset)

Schedule of WWU's Proportionate Share of the Net Pension Liability/(Asset)
Public Employees' Retirement System (PERS) Plan 2/3
Measurement Date ended June 30
(dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WWU PERS 2/3 employers' proportion of the net pension liability (asset)	0.367%	0.373%	0.390%	0.379%	0.378%	0.380%	0.386%	0.378%	0.369%	0.359%
WWU PERS 2/3 employers' proportionate share of the net pension liability (asset)	$7,421	$13,333	$19,630	$13,175	$6,458	$3,689	$4,930	($37,692)	($13,704)	($14,728)
WWU PERS 2/3 employers' covered-employee payroll	$31,601	$33,088	$37,093	$37,188	$39,831	$28,311	$45,331	$45,543	$31,410	$34,569
WWU PERS 2/3 employers' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	23.48%	40.30%	52.92%	35.43%	16.21%	13.03%	10.88%	-82.76%	-43.63%	-42.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.29%	89.20%	85.82%	90.97%	95.77%	97.77%	97.22%	120.29%	106.73%	107.02%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedules of WWU's Proportionate Share of the Net Pension Liability

Schedule of WWU's Proportionate Share of the Net Pension Liability
Teachers' Retirement System (TRS) Plan 1
Measurement Date of June 30
(dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WWU TRS 1 employers' proportion of the net pension liability	0.016%	0.022%	0.021%	0.023%	0.031%	0.035%	0.045%	0.047%	0.050%	0.055%
WWU TRS 1 employers' proportionate share of the net pension liability	$485	$689	$709	$708	$894	$870	$1,088	$313	$953	$695
WWU TRS 1 employers' covered-employee payroll	$597	$890	$939	$1,254	$1,926	$524	$3,468	$3,687	$710	$755
WWU TRS 1 employers' proportionate share of the net pension liability as a percentage of its covered-employee payroll	81.21%	77.51%	75.56%	56.45%	46.42%	166.00%	31.37%	8.50%	134.28%	92.11%
Plan fiduciary net position as a percentage of the total pension liability	68.77%	65.70%	62.07%	65.58%	66.52%	70.37%	70.55%	91.42%	78.24%	85.09%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedules of WWU's Proportionate Share of the Net Pension Liability/(Asset)

Schedule of WWU's Proportionate Share of the Net Pension Liability/(Asset)
Teachers' Retirement System (TRS) Plan 2/3
Measurement Date ended June 30
(dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WWU TRS 2/3 employers' proportion of the net pension liability (asset)	0.011%	0.016%	0.019%	0.022%	0.029%	0.034%	0.045%	0.046%	0.050%	0.053%
WWU TRS 2/3 employers' proportionate share of the net pension liability (asset)	$35	$134	$258	$203	$132	$205	$687	($1,253)	($98)	($65)
WWU TRS 2/3 employers' covered-employee payroll	$470	$742	$900	$1,203	$1,855	$524	$3,425	$3,650	$706	$690
WWU TRS 2/3 employers' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	7.55%	18.01%	28.62%	16.84%	7.13%	39.12%	20.06%	-34.33%	-13.91%	-9.44%
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.81%	92.48%	88.72%	93.14%	96.88%	96.36%	91.72%	113.72%	100.86%	100.49%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedules of WWU's Proportionate Share of the Net Pension Liability/(Asset)

Schedule of WWU's Proportionate Share of the Net Pension Liability/(Asset)
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
Measurement Date of June 30
(dollars in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WWU LEOFF 2 employers' proportion of the net pension liability (asset)	0.057%	0.056%	0.052%	0.054%	0.061%	0.062%	0.055%	0.054%	0.051%	0.048%
WWU LEOFF 2 employers' proportionate share of the net pension liability (asset)	($753)	($575)	($303)	($753)	($1,239)	($1,432)	($1,117)	($3,110)	($1,388)	($1,146)
WWU LEOFF 2 employers' covered-employee payroll	$948	$974	$945	$1,032	$1,217	$1,424	$1,236	$1,238	$993	$1,287
WWU LEOFF 2 employers' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(79.43%)	(58.97%)	(32.03%)	(72.97%)	(101.84%)	(100.57%)	(90.33%)	(251.28%)	(139.71%)	(89.07%)
Plan fiduciary net position as a percentage of the total pension liability (asset)	116.75%	111.67%	106.04%	113.36%	118.50%	119.43%	115.83%	142.00%	116.09%	113.17%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Agent Employer Plan

Schedule of Changes in WWUSRP Net Pension Liability and Related Ratios

Schedule of Changes in WWU's Net Pension Liability and Related Ratios
WWUSRP
Fiscal Year ended June 30 *
(dollars in thousands)

	2017	2018	2019	2020	2021	2022	2023	2024
WWUSRP total pension liability-Beginning	$28,623	$22,820	$20,962	$27,037	$35,442	$13,327	$20,743	$10,326
Service Cost	1,057	737	551	699	922	233	327	
Interest	842	837	825	962	798	982	1,454	
Difference between expected and actual experience	(5,277)	(2,234)	2,297	1,961	(15,050)	5,263	(3,236)	
Changes in assumptions	(2,126)	(819)	2,822	5,269	(8,260)	1,524	(2,251)	
Benefits payments **	(298)	(380)	(420)	(486)	(525)	(586)	(594)	
Net change in total pension liability	(5,803)	(1,858)	6,075	8,405	(22,115)	7,416	(4,300)	
WWUSRP total pension liability-Ending	$22,820	$20,962	$27,037	$35,442	$13,327	$20,743	$16,443	$10,326
Plan Fiduciary Net Position ***					$5,255	$5,488	$6,117	0
WWUSRP net pension liability-Ending					$8,072	$15,255	$10,326	$10,326
WWU URP employers' covered-employee payroll	$54,916	$54,645	$52,783	$51,633	$48,080	$47,754	$40,834	$35,842
WWUSRP total or net pension liability as a percentage of its covered-employee payroll (net as of FY21)	41.55%	38.36%	51.22%	68.64%	16.79%	31.95%	25.29%	28.81%

* As of June 30; this schedule is to be built prospectively until it contains ten years of data.
** As of FY24, benefit payments are deferred outflows and don't factor into FY24 NPL calculation
*** Consistent with GASB No. 67/68, plan assets are included in financial reporting beginning in FY 21
Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to WWU's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedules of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 1
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions related to covered payroll of employees participating in PERS plan 1	UAAL contributions related to covered payroll of employees participating in PERS plan 2/3	Total contributions in relation to the Actuarially Determined Contributions	Contribution deficiency (excess)	Covered payroll of employees participating in PERS 1	Covered payroll of employees participating in PERS 2/3	Total covered employee payroll	Contributions as a percentage of covered employee payroll
2015	$1,452,350	$124,718	$1,327,632	$1,452,350	$0	$1,347,236	$33,087,603	$34,434,839	4.22%
2016	$1,855,009	$128,029	$1,726,980	$1,855,009	$0	$1,313,918	$37,093,105	$38,407,024	4.83%
2017	$1,890,122	$116,851	$1,773,271	$1,890,122	$0	$1,026,073	$37,187,945	$38,214,019	4.95%
2018	$2,067,033	$90,772	$1,976,261	$2,067,033	$0	$695,644	$39,830,763	$40,526,407	5.10%
2019	$2,171,774	$63,127	$2,108,647	$2,171,774	$0	$95,855	$28,310,536	$28,406,391	7.65%
2020	$2,182,812	$29,286	$2,153,526	$2,182,812	$0	$227,732	$45,331,078	$45,558,810	4.79%
2021	$2,196,536	$4,192	$2,192,344	$2,196,536	$0	$32,409	$45,542,691	$45,575,100	4.82%
2022	$1,739,699	$0	$1,739,699	$1,739,699	$0	$0	$31,409,895	$31,409,895	5.54%
2023	$1,895,136	$0	$1,895,136	$1,895,136	$0	$0	$34,569,170	$34,569,170	5.48%
2024	$1,625,875	$0	$1,625,875	$1,625,875	$0	$0	$37,275,855	$37,275,855	4.36%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedules of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 2/3
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
2015	$1,814,105	$1,814,105	$0	$33,087,603	5.48%
2016	$2,317,072	$2,317,072	$0	$37,093,105	6.25%
2017	$2,381,845	$2,381,845	$0	$37,187,945	6.40%
2018	$2,987,978	$2,987,978	$0	$39,830,763	7.50%
2019	$3,208,620	$3,208,620	$0	$28,310,536	11.33%
2020	$3,646,374	$3,646,374	$0	$45,558,810	8.00%
2021	$3,668,829	$3,668,829	$0	$45,575,100	8.05%
2022	$2,983,455	$2,983,455	$0	$31,409,895	9.50%
2023	$3,342,215	$3,342,215	$0	$34,569,170	9.67%
2024	$3,537,969	$3,537,969	$0	$37,275,855	9.49%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedules of Contributions

Schedule of Contributions
Teachers' Retirement System (TRS) Plan 1
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions related to covered payroll of employees participating in TRS plan 1	UAAL contributions related to covered payroll of employees participating in TRS plan 2/3	Total contributions in relation to the Actuarially Determined Contributions	Contribution deficiency (excess)	Covered payroll of employees participating in TRS 1	Covered payroll of employees participating in TRS 2/3	Total Covered employee payroll	Contributions as a percentage of covered employee payroll
2015	$48,962	$15,275	$33,688	$48,962	$0	$147,013	$742,495	$889,508	5.50%
2016	$63,258	$7,056	$56,202	$63,258	$0	$38,746	$900,164	$938,910	6.74%
2017	$82,019	$7,003	$75,016	$82,019	$0	$50,329	$1,203,485	$1,253,814	6.54%
2018	$127,383	$7,418	$119,966	$127,383	$0	$70,987	$1,854,602	$1,925,590	6.62%
2019	$174,321	$6,600	$167,720	$174,321	$0	$0	$523,851	$523,851	33.28%
2020	$237,005	$6,704	$230,301	$237,005	$0	$43,261	$3,424,664	$3,467,924	6.83%
2021	$255,982	$5,879	$250,103	$255,982	$0	$37,350	$3,649,601	$3,686,951	6.94%
2022	$257,944	$8,300	$249,644	$257,944	$0	$4,210	$705,736	$709,946	36.33%
2023	$296,487	$9,494	$286,993	$296,487	$0	$64,733	$690,358	$755,091	39.27%
2024	$125,959	$6,773	$119,187	$125,959	$0	$5,477	$909,948	$915,426	13.76%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedules of Contributions

Schedule of Contributions
Teachers' Retirement System (TRS) Plan 2/3
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
2015	$47,636	$47,636	$0	$742,495	6.42%
2016	$62,047	$62,047	$0	$900,164	6.89%
2017	$83,497	$83,497	$0	$1,203,485	6.94%
2018	$132,209	$132,209	$0	$1,854,602	7.13%
2019	$184,232	$184,232	$0	$523,851	35.17%
2020	$269,950	$269,950	$0	$3,424,664	7.88%
2021	$284,668	$284,668	$0	$3,649,601	7.80%
2022	$327,260	$327,260	$0	$705,736	46.37%
2023	$404,110	$404,110	$0	$690,358	58.54%
2024	$470,264	$470,264	$0	$909,948	51.68%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedules of Contributions

Schedule of Contributions
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
2015	$85,058	$85,058	$0	$974,206	8.73%
2016	$81,330	$81,330	$0	$945,010	8.61%
2017	$87,594	$87,594	$0	$1,032,322	8.49%
2018	$106,591	$106,591	$0	$1,216,785	8.76%
2019	$116,573	$116,573	$0	$1,424,194	8.19%
2020	$108,407	$108,407	$0	$1,236,117	8.77%
2021	$108,709	$108,709	$0	$1,237,654	8.78%
2022	$107,967	$107,967	$0	$993,142	10.87%
2023	$113,926	$113,926	$0	$1,286,523	8.86%
2024	$102,864	$102,864	$0	$1,224,079	8.40%

PENSION PLAN INFORMATION

Agent Employer Plan

Schedules of Contributions

Schedule of Contributions
WWUSRP Plan
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
2021	$196,000	$196,000	$0	$48,080,055	0.41%
2022	$226,000	$226,000	$0	$47,753,729	0.47%
2023	$234,247	$234,247	$0	$40,833,628	0.57%
2024	$241,897	$241,897	$0	$35,842,245	0.67%
2025					
2026					
2027					
2028					
2029					
2030					

Notes:
These schedules will be built prospectively until they contain ten years of data.
* Provided by Office of Financial Management.

OPEB INFORMATION

Cost Sharing Healthcare Plans

Schedules of WWU's changes in Total OPEB Liability

Schedule of WWU's Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended June 30 *
(dollars in thousands)

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability-Beginning	$100,201	$94,060	$82,553	$94,104	$96,023	$100,224	$66,457
Service Cost	$6,377	$5,161	$3,810	$3,985	$5,009	$4,903	$2,326
Interest	$2,987	$3,548	$3,305	$3,333	$2,165	$2,275	$2,337
Difference between expected and actual experience	$0	$3,239	$0	-$511	$0	-$2,253	$0
Changes in assumptions	-$14,570	-$22,596	$6,155	$2,161	$925	-$38,035	-$1,124
Benefits payments	-$1,522	-$1,499	-$1,512	-$1,587	-$1,649	-$1,671	-$1,628
Change in proportionate share	$588	$638	-$207	-$2,067	-$2,249	$1,015	-$1,968
Other				-$3,395			
Totale OPEB liability-ending	$94,060	$82,553	$94,104	$96,023	$100,224	$66,457	$66,401
WWU employers' covered-employee payroll	$148,917	$155,757	$167,296	$167,901	$173,324	$181,210	$194,012
WWU employers' proportionate share of total OPEB liability as a percentage of its covered-employee payroll	67.29%	60.39%	56.25%	57.19%	57.82%	36.67%	34.23%

* As of June 30; this schedule is to be built prospectively until it contains ten years of data.

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

Plans administered by DRS

The Office of the State Actuary (OSA) calculates the actuarially determined contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined in Chapter 41.45 RCW.

The total pension liability (TPL) for each of the plans was determined using the most recent actuarial valuation completed in 2023 with a valuation date of June 30, 2022. The actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS website. The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. Additional assumptions for subsequent events and law changes are current as of the 2022 Actuarial Valuation Report. https://leg.wa.gov/osa/

Additional Considerations on ADC for All Plans: OSA calculates the ADC consistent with the methods described above. Adopted contribution rates could be different pending the actions of the governing bodies.

For cost-sharing plans, OSA calculates the contractually required contributions (CRC) using the same assumptions and methods as the ADC, except that the CRC reflect the adopted contribution rates for the time period shown. These might differ from the contribution rates produced for the ADC.

Plans administered by the University

On July 1, 2020, the state of Washington established a trust for contributions paid by WWU for the benefit of Western Washington University's Supplemental Retirement Plan (WWUSRP) in accordance with Revised Code of Washington 41.50.075. As a result, the applicable accounting guidance for the WWUSRP changed to GASB codification section P20 "Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specific Criteria." This event gives rise to a change in WWU's estimates of future obligations, deferrals and pension expense related to the WWUSRP. WWU now reports the plan's net pension liability (total pension liability less the plan's fiduciary net position).

Under GASB 67/68, the discount rate is now based on the long-term expected rate of return on pension plan investments. The Total Pension Liability is now compared against the plan's Fiduciary Net Position to determine the Net Pension Liability.

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to WWU's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

OPEB Plan administered by the Healthcare Authority of Washington State

The OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4 to pay related benefits. There were no significant changes during the fiscal year 2023 measurement period compared to the fiscal year 2022 measurement period.



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Western Washington University
Bellingham, Washington

We have audited, in accordance with the 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 financial statements of, the business-type activities and the aggregate discretely presented component unit, of Western Washington University, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Western Washington University's basic financial statements, and have issued our report thereon dated December 27, 2024. Our report includes a reference to other auditors who audited the financial statements of Western Washington University's Foundation as described in our report on Western Washington University's financial statements. This component unit was not audited in accordance with *Governmental Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Washington University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Washington University's internal control. Accordingly, we do not express an opinion on the effectiveness of Western Washington University'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 entity's financial statements 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.

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Western Washington University

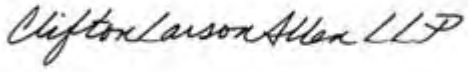
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Washington University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellingham, Washington
December 27, 2024



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Board of Trustees
Housing and Dining
Bellingham, Washington

We have audited the financial statements of the business-type activities of Western Washington University Housing and Dining System (the System) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 30, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our planning communication on March 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western Washington University Housing and Dining System are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the System during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

The report was modified to include an emphasis of a matter paragraph regarding the fact the financial statements of Western Washington University Housing and Dining System are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities that is attributable to the transactions of Western Washington University Housing and Dining System. They do not purport to, and do not, present fairly the financial position of Western Washington University as of June 30, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the System's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the System's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Schedule of Room and Board Rates, Schedule of Occupancy, Schedule of Insurance Coverage, and Expended for Plant Facilities. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Trustees and management of Western Washington University Housing and Dining System and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bellingham, Washington
December 30, 2024



HOUSING AND DINING SYSTEM

Table of Contents

Independent Auditor's Report 2

Management's Discussion and Analysis 7

Financial Statements
- Statements of Net Position 16
- Statements of Revenues, Expenses and Changes in Net Position 17
- Statements of Cash Flows 18
- Notes to the Financial Statements 19

Required Supplementary Information

Pension Plan Information:
- Schedules of Housing and Dining System's Proportionate Share of the Net Pension Liability/Asset 49
- Schedule of Changes in Housing and Dining System's Proportionate Share of WWU's Net Pension Liability and Related Ratios 51
- Schedules of Contributions 52

OPEB Information:
- Schedule of Housing and Dining System's Changes in Total OPEB Liability and Related Ratios 55

Notes to Required Supplementary Information 56

Other Information
- Schedule of Room and Board Rates 59
- Schedule of Occupancy 60
- Schedule of Insurance Coverage 61
- Expended for Plant Facilities 62

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards 67



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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Western Washington University Housing and Dining System
Bellingham, Washington

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Western Washington University Housing and Dining System (the "System"), an auxiliary enterprise of Western Washington University, which comprise the statements of net position as of June 30, 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Washington University Housing and Dining System as of June 30, 2024, and the changes in net position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Housing and Dining Housing and Dining System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

Reporting Entity

As discussed in Note 1, the financial statements of Western Washington University Housing and Dining System are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities that is attributable to the transactions of Western Washington University Housing and Dining System. They do not purport to, and do not, present fairly the financial position of Western Washington University as of June 30, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Prior Year Financial Statements

The financial statements of Western Washington University Housing and Dining for the year ended June 30, 2023, were audited by another auditor who expressed an unmodified opinion on those financial statements on December 8, 2023.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Western Washington University Housing and Dining System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension and other post-employment benefit schedules, as referenced in the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the report. The other information comprises the Housing and Dining Other Information Section but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Board of Trustees
Western Washington University Housing and Dining System

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2024, on our consideration of Western Washington University Housing and Dining System'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 solely 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 the effectiveness of Western Washington University Housing and Dining System's 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 Western Washington University Housing and Dining System's internal control over financial reporting and compliance.

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Bellingham, Washington
December 30, 2024

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Overview

Western Washington University's Housing and Dining System (the System) consists of University Residences, University Dining Services and Viking Union/Student Activities. University Residences maintains over a million square feet of living space - home to 4,400 students. Ten residential communities consist of fifteen residence halls and one apartment complex. Residence halls are equipped with laundry facilities, computer labs, study areas, community kitchens, TV lounges, game rooms, bicycle storage, 24-hour security, and staffed service desks. Western's campus is a 20-minute walk from end to end, so no matter where students live their classes and activities are nearby. University Dining Services includes several main dining commons, and multiple retail eateries and provides catering services for the campus. The Viking Union/Student Activities includes facilities on and off the Bellingham campus for gathering, study, dining, and recreation.

The following discussion and analysis provide an overview of the financial position and activities of the System for the years ended June 30, 2024, 2023 and 2022. This discussion has been prepared by management and should be read in conjunction with the financial statements and accompanying notes which follow this section.

Using the Financial Statements

The System's financial report includes the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position and the Statement of Cash Flows.

The statements are formatted following the guidelines of the Governmental Accounting Standards Board (GASB) pronouncements. These financial statements are prepared in accordance with GASB principles, which establish standards for external financial reporting for public colleges and universities. The System's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

Statement of Net Position

The Statement of Net Position presents the financial condition of the System at the end of the fiscal years and reports all assets, deferred outflows, liabilities, deferred inflows and net position of the System.

The amounts in this statement represent the physical assets used to provide the housing, meal, and student activity programs, as well as assets available to continue the operations of the System, also identifying commitments to vendors and bondholders. The sum of assets and deferred outflows, less liabilities and deferred inflows is net position. Net position is one indicator of the current financial condition of the System.

Below is a condensed view of the Statement of Net Position as of June 30, 2024, 2023 and 2022:

(Dollars in Thousands)

	2024	2023	2022
Assets			
Current assets	$18,836	$26,165	$21,247
Noncurrent assets	32,516	20,328	22,287
Capital assets, net	169,303	174,163	178,567
Total assets	220,655	220,656	222,101
Deferred outflows	7,876	9,000	9,846
Liabilities			
Current liabilities	11,965	10,240	8,623
Noncurrent liabilities	126,684	132,580	138,958
Total liabilities	138,648	142,819	147,581
Deferred inflows	1,795	2,035	1,813
Net Position			
Net investment in capital assets	46,709	50,029	52,476
Restricted, expendable	6,898	6,930	7,016
Unrestricted	34,481	27,428	23,060
Total net position	$88,088	$84,387	$82,553

The primary components in the asset category are cash, investments, receivables, and capital assets. Total assets decreased slightly in FY 2024 by $514 and decreased by $1.4 million (-0.7%) in FY 2023.

Total Cash and Investments increased by $5.0 million in both FY 2024 and FY 2023 largely due to increased operating activity.

The allocation of unrestricted cash and investments between current and noncurrent is governed by Western Washington University's (WWU) investment policy strategy, which is to maximize returns while ensuring liquidity needs and managing interest rate risk. Unrestricted cash and cash equivalents had a slight increase of $185 thousand (3.4%) and $277 thousand (5.4%) in FY 2024 and FY 2023, respectively. Total unrestricted investments increased $8.8 million and $7.0 million in FY 2024 and FY 2023, respectively, as excess cash generated from increased operating activities was invested and moved between short-term and long-term investments.

Depreciable and non-depreciable assets decreased by $4.9 million (-2.8%) and $4.4 million (-2.5%) in FY 2023 primarily due to new additions being less than depreciation.

In FY 2024, current assets decreased by $7.3 million (-28.0%) primarily due to moving short-term investments to long-term investments combined with spending of remaining bond funds. In FY 2023, current assets increased by

$4.9 million (23.1%) primarily due to an increase in short-term investment purchases offset by spending remaining bonds funds.

Current liabilities for FY 2024 increased by $1.7 million (16.4%) primarily due to a decrease in accounts payable offset by an increase in unearned revenue. The System received $2.75 million from its dining contractor to be used in the future. Current liabilities increased $1.6 million (18.7%) due to a combination of an increase in accounts payable (123.0%) and Residents' housing deposits (38.9%).

Total non-current liabilities decreased $5.9 million (-4.4%) for FY 2024 and decreased $6.4 million (-4.6%) for FY 2023 due to a decrease in long-term bond principle payable combined with changes to the Net pension and Net Other Post Employment Benefits (OPEB) liability (see Notes 4, 6 & 7).

The sum of assets and deferred outflows less liabilities and deferred inflows is net position. The change in net position measures whether the overall financial condition has improved or deteriorated during the year and is driven by the difference between revenues and expenses. During FY 2024, total net position increased by $3.3 million (3.9%) and in FY 2023, total net position increased by $2.2 million (2.7%), due to revenues received from an increase in occupancy levels being greater than expenses. Operations were at normalized in both FY 2024 and FY 2023 after declines in previous years due to COVID-19.

Net investment in capital assets decreased $3.3 million (-6.6%) in FY 2024 and decreased in FY 2023 by $2.4 million (-4.7%) due to depreciation being greater than additions to capital assets.

Restricted for net pensions increased $191 thousand (46.1%) in FY 2024 and $215 thousand (107.6%) during FY 2023 due to changes in pension reporting. The Department of Retirement Systems (DRS) managed Public Employee Retirement System (PRS) plans 2 and 3 are fully funded and have a net pension asset rather than a net pension liability (see Note 6).

In FY 2024, the unrestricted net position increased $7.1 million (25.7%) and $4.4 million (18.9%) in FY 2023, primarily due to revenues received from an increase in occupancy levels being greater than expenses.

Statement of Revenues, Expenses and Changes in Net Position

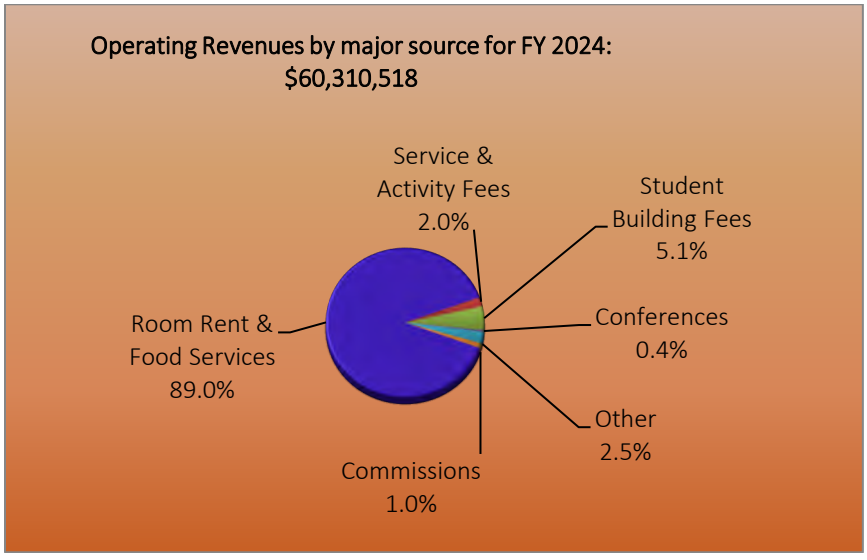
The changes in total net position, as presented in the Statement of Net Position, and are detailed in the activity presented in the Statement of Revenues, Expenses and Changes in Net Position. The statement presents the System's results of operations. In accordance with GASB reporting principles, revenues and expenses are classified as operating or non-operating.

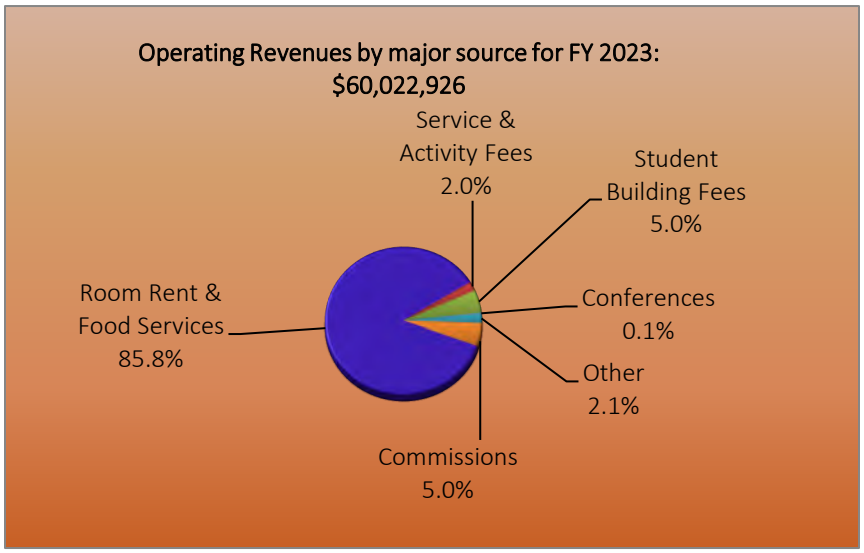
In general, operating revenues are those received for providing housing, dining, and related services to the customers of the System, the majority of which consists of room and board services to students. Operating expenses are those expenses paid to provide the services and resources to the students in return for the operating revenues.

Non-operating revenues are monies received for which goods and services are not provided, such as investment income. Non-operating expenses include interest expense on outstanding debt and amortization of bond costs.

Following is a condensed view of the Statements of Revenues, Expenses and Changes in Net Position for the fiscal years ended June 30, 2024, 2023, and 2022:

	(Dollars in thousands)		
	2024	2023	2022
Operating revenues	$60,311	$60,023	$52,505
Operating expenses	(53,970)	(53,658)	(39,554)
Income from operations	6,340	6,365	12,951
Nonoperating revenues	1,936	1,020	412
Nonoperating expenses	(4,989)	(5,136)	(1,099)
Increase in Net Position	3,288	2,249	12,265
Net Position, Beginning of year	84,801	82,552	70,288
Net Position, End of year	$88,088	$84,801	$82,552





Total operating revenue increased $288 thousand (.5%) for FY 2024 primarily influenced by modest increases to room rent and food services revenue.

In FY 2024, there was an increase in room rent and food services by $2.2 million (4.3%) and $6.5 million (14.5%) in FY 2023. These increases were primarily driven by a combination of rate hikes, higher occupancy rates, and strong participation in campus housing and dining plans for both years.

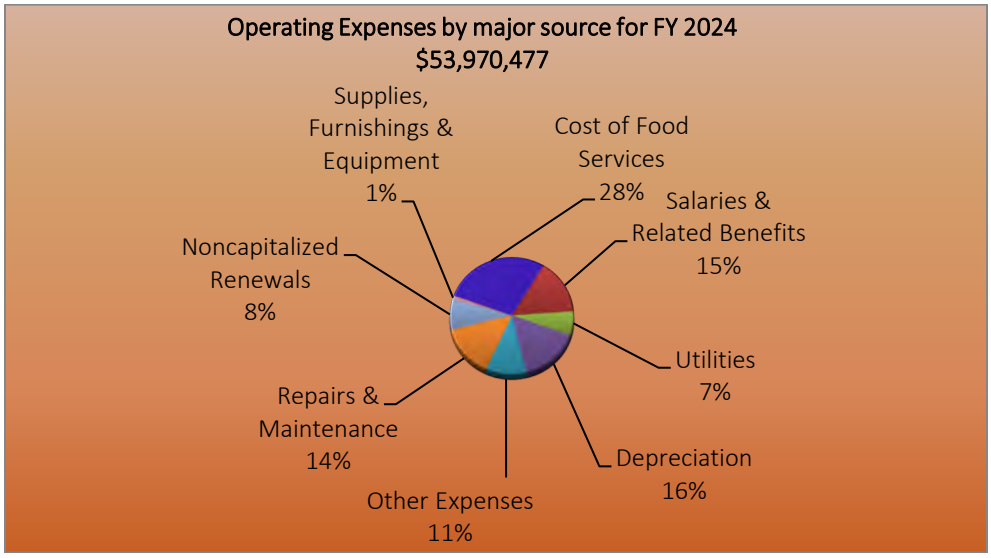
In FY 2024, there was an increase in student building fee revenue of $74,857 (2.5%). In FY 2023 this fee increased by $23,424 (0.8%). These increases reflect a slight increase in student fee rates combined with a slight drop in enrollment.

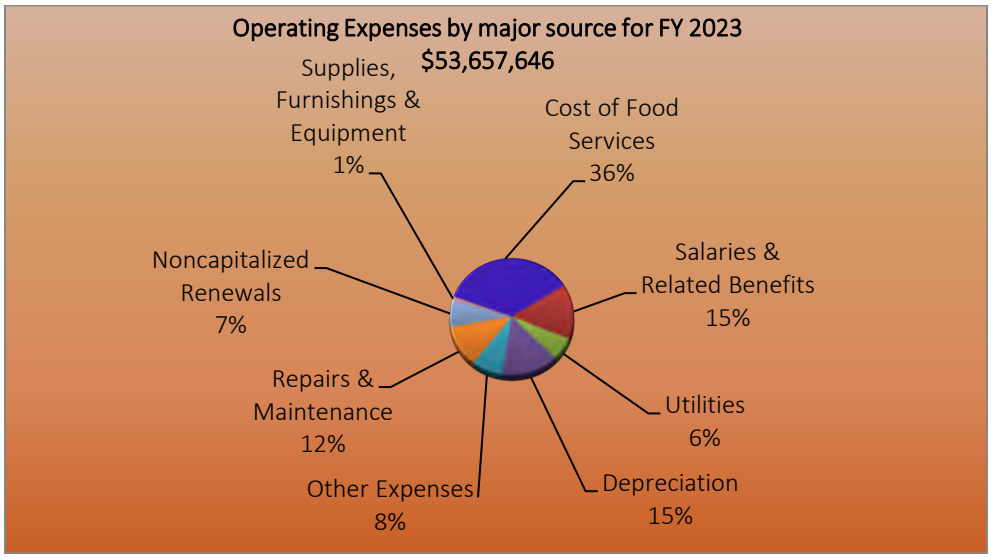
In FY 2024 and FY 2023, conference revenue increased by $149,392 (199.9%) and $47,847 (177.9%), showing strong recovery from COVID-19.

Viking Union revenue increased by $60,886 (10.1%) in FY 2024 and increased by $201,239 (50.2%) in FY 2023, as in-person events continued to be held in revenue-generating facilities combined with controlling expenses.

In FY 2024, commission revenue decreased by $2.4 million (-79.1%). This is due to a change in the business model with the new dining vendor, which has only a 10% commission rate compared to approximately 22% with the previous vendor. In FY 2023, commission revenue increased $550,839 (22.5%).

In FY 2024, fees, penalties, and other income increased by $182 thousand (37.3 %). In FY 2023, this revenue category increased by $142,166 (41.1%). Fees and penalties are directly related to the number of students in the H&D system.





Overall operating expenses increased by $313 thousand (0.6%) in FY 2024. Cost of food services, salaries, utilities, maintenance, and repairs were main factors. A combination of inflation and an increase in occupancy resulted in higher food, labor, and maintenance costs. Non-capitalized renewals and replacements that were deferred in prior years were resumed.

During FY 2024, cost of food services decreased $3.9 million (-20.5%) due to a different business model with our new dining vendor where there is a set profit margin of 22%. Previously, revenues were generated from a higher commission structure. During FY 2023, cost of food services increased by $5.3 million (39.0%) as the average occupancy was 92.0%, almost 10% higher than FY 2022.

In FY 2024, salaries and related benefits increased $118 thousand (1.5%). This reflects salary increases for all staff and minimum wage rate increase combined with changes to pension and OPEB reporting. In FY 2023 Salaries and benefits increased by $3.8 million (86.9%). Staffing levels in FY 2023 were near pre-pandemic levels. Cost of living and minimum wage increases were also contributing factors to the increase.

In FY 2024, utilities increased $58 thousand (1.7%) which reflects modest inflationary increases. In FY 2023, utilities increased $510 thousand (17.5%) due to an increase in students living on campus as well as an increase in utility rates.

Repairs & Maintenance costs for FY 2024 increased by $1.6 million (25.0%) and $1.0 million (19.1%) in FY 2023 primarily due to deferred maintenance projects and the increased labor and material costs.

Supplies and Furniture and equipment purchases decreased in FY 2024 by $60 thousand (-10.6%) This cost increased for FY 2023 in the amount of $53 thousand (10.4%).

In FY 2024 WWU's administrative services fee (ASA), included in other expenses in the chart above, remained flat with a slight increase of $839. In FY 2023, this fee increased slightly by $248 thousand (10.7%). The ASA rate charged against the system revenues (less food service contract) was 5.775% in both years.

Other expenses increased in FY 2024 by $1.1 million (142.4%) which includes one-time expenses to reconcile the old dining vendor. In FY 2023 these expenses increased by $228 thousand (44.2%). Some other examples of expenses in this category include laundry, professional services, and student activities. These are all affected by the number of students living on campus which was approximately 8% higher than the previous year.

Non-operating expenses (interest and amortization) for FY 2024 increased $147 thousand due to continued interest payments. FY 2023 increased by $4.0 million due to an increase in interest payments.

Non-operating revenue in FY 2024 increased by $917 thousand (111.9%) and $607 thousand (285.9%) during FY 2023 due to increases in market returns and investments.

Economic Factors and Significant Events

Post-COVID-19 Pandemic Impact and Outlook

Housing occupancy levels have returned to pre-pandemic fill rates. In fall FY24, 95% of the bed spaces were filled which is considered "full". There are spaces (remaining 5%) reserved to manage the flow of unplanned maintenance on rooms, students with issues that would require a student to move to an alternate space temporarily, or for rooms that are offline for planned maintenance.

In FY25, we are experiencing similar fill rates of residence halls as FY24. While first year student enrollment is slightly down at the institution, the additional bed spaces have been filled by returning students. The high demand is a result of the high cost of housing in the immediate Bellingham community. We expect continuing high demand as long as enrollment levels remain robust for the institution.

Dining Vendor Activities

In FY 2024, Western initiated a new contract with Chartwells, a nationally recognized higher education dining vendor. Western chose Chartwells because there was strong alignment with Western's Institutional initiatives (sustainability, food insecurity, wellness, accessibility, etc.). Western's revenue from dining activities is primarily based on an override model (22%) and a commission model on other market, café, and catering sales (10%). This business model allows us to offer similar prices to students with modest inflationary increases and the participation rate of students using their meal plans has increased by 30% compared to FY 2023.

Backlog, Maintenance, and Repair (BMAR) and Capital Projects

During the COVID-19 pandemic, many maintenance and repair projects were placed on hold. With a return to more consistent enrollments and revenue, there is renewed focus on completing these deferred life safety, network, and system repairs. In FY 2025, the institution plans to outlay $14 million on backlog, maintenance, and repair projects across our residence halls on the Bellingham campus. These types of projects will continue in FY 2026 and FY 2027. In addition, there are significant renovation projects (siding, hydronics, electrical upgrade, repaving) at our apartment facilities, Birnam Wood in FY 2024 through FY 2029. There are no bonding plans until FY 2029, and reserves will be drawn down to support the above work for the next four years.

Systems Capital Plan

The System's capital plan has the following goals: provide housing to support the University's enrollment plan; meet or exceed the System's financial principles; invest in infrastructure to ensure System facility longevity, health, and safety needs; and respond to the changing student needs and expectations. The plan is regularly reviewed with our contracted financial consultant (PFM), and we have outlined the need for large-scaled building renovations (or partial demolition and rebuild) in FY 2029. In the short term. we have plans to engage with a consultant (NAC) to conduct a building-use assessment alongside a similar assessment of the academic buildings. We are hoping this will provide us with data to support the prioritization and timeline of our upcoming large capital projects.

The Board of Trustees approved a set of housing and dining principles in 1993 (updated in 2010) to guide the System's financial planning. The six principles address (i) Revenue Fund levels, (ii) Renewal and Replacement Fund levels, (iii) Major maintenance expenditures, (iv) Capital planning efforts, (v) Debt Service Coverage Ratio, and (vi) Occupancy. The System exceeded the minimum requirements established within these principles. The Board periodically reviews the principles to ensure ongoing compliance.

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HOUSING AND DINING SYSTEM
STATEMENT OF NET POSITION — June 30, 2024 and 2023

Assets	2024	2023
Current assets		
Cash and cash equivalents (Note 2)	$5,605,399	$5,420,158
Investments (Note 2)	12,194,032	16,260,377
Restricted cash and cash equivalents (Note 2)	3,039	1,902,503
Restricted investments (Note 2)	20,670	1,370,835
Accounts receivable, net of allowance of $121,876 and $114,081 in 2024 and 2023, respectively	857,014	891,731
Interest receivable	145,005	65,541
Other receivables	11,101	253,444
Total current assets	18,836,260	26,164,589
Noncurrent assets		
Restricted cash and cash equivalents (Note 2)	363,896	555,019
Restricted investments (Note 2)	5,784,598	6,309,610
Investments (Note 2)	25,939,128	13,111,963
Restricted net pension	428,295	351,576
Nondepreciable capital assets (Note 3)	665,768	1,620,779
Depreciable capital assets, net (Note 3)	168,637,131	172,542,055
Total noncurrent assets	201,818,816	194,491,002
Total assets	220,655,076	220,655,590
Deferred Outflows		
Deferred loss on bond refunding	7,092,272	8,176,718
Related to pension (Note 6)	552,878	553,508
Related to OPEB (Note 7)	231,103	269,779
Total deferred outflows	7,876,253	9,000,005
Liabilities		
Current liabilities		
Accounts payable	898,202	2,003,275
Accrued expenses	219,143	243,155
Residents' housing deposits	1,268,635	1,333,744
Unearned revenues	2,921,372	194,470
Bonds interest payable	1,049,871	1,110,592
Current portion of bonds payable (Note 4)	5,560,000	5,310,000
Current portion of OPEB liability (Note 7)	46,427	44,144
Total current liabilities	11,963,650	10,239,380
Noncurrent liabilities		
Compensated Absences	428,920	371,686
Bonds payable, less current portion (Note 4)	124,126,479	130,152,094
Net pension liability (Note 4, 6)	333,067	351,227
Net OPEB liability (Note 7)	1,795,983	1,704,948
Total noncurrent liabilities	126,684,449	132,579,955
Total liabilities	138,648,099	142,819,335
Deferred Inflows		
Related to pension (Note 6)	460,844	590,997
Related to OPEB (Note 7)	1,334,152	1,444,148
Total deferred inflows	1,794,996	2,035,145
Net Position		
Net investment in capital assets	46,708,693	50,029,468
Restricted expendable for system renewals and replacements	6,293,500	6,930,170
Restricted expendable for net pension	604,688	413,945
Unrestricted	34,481,354	27,427,533
Total net position	$88,088,234	$84,801,116

See Notes to Financial Statements

HOUSING AND DINING SYSTEM
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION

For the Years Ended June 30, 2024 and 2023

	2024	2023
Operating Revenues		
Room rent and food services	$53,642,611	$51,435,773
Service and activity fees	1,209,431	1,228,494
Student building fees	3,093,931	3,019,074
Conferences	224,133	74,741
Viking Union income	663,309	602,423
Rent	178,696	170,595
Commissions	628,349	3,003,796
Fees, penalties, and other income	670,058	488,030
Total operating revenue	60,310,518	60,022,926
Operating Expenses		
Cost of food services	15,104,303	19,002,665
Salaries and related benefits	8,240,295	8,122,341
Utilities	3,476,440	3,418,876
Repairs and maintenance	7,787,919	6,229,749
Communications	96,077	98,665
Insurance	1,257,053	916,421
Supplies	370,183	407,044
Furniture and equipment	133,560	156,496
Institutional services	2,564,437	2,563,598
Depreciation	8,615,596	8,111,067
Noncapitalized renewals and replacements	4,519,483	3,885,931
Other	1,805,131	744,794
Total operating expenses	53,970,477	53,657,647
Income from operations	6,340,041	6,365,279
Nonoperating Revenues (Expenses)		
Investment income	1,736,269	819,514
Other Capital Contribution	200,000	200,000
Interest expense	(4,370,362)	(4,573,404)
Amortization of bond discounts and premiums	(618,830)	(562,998)
Total nonoperating expenses	(3,052,923)	(4,116,888)
Increase in net position	3,287,118	2,248,391
Net Position, Beginning of Year	84,801,116	82,552,724
Net Position, End of Year	$88,088,234	$84,801,116

See Notes to Financial Statements

HOUSING AND DINING SYSTEM
STATEMENT OF CASH FLOWS

For the Years Ended
June 30, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Cash received from students and other customers	$63,249,371	$61,733,045
Cash paid to employees	(8,409,251)	(8,032,639)
Cash paid to suppliers	(37,569,523)	(37,497,292)
Net cash flows provided by operating activities	17,270,597	16,203,114
Cash Flows from Capital and Related Financing Activities		
Interest earned on bond proceeds	76,855	111,730
Capital Contribution	200,000	200,000
Payment of long-term debt	(5,309,999)	(5,160,001)
Interest payments	(4,431,083)	(4,637,982)
Purchase of capital assets	(4,406,024)	(2,529,979)
Net cash flows used by capital and related financing activities	(13,870,251)	(12,016,232)
Cash Flows from Investing Activities		
Investment income received	1,579,951	689,058
Net proceeds (purchase) of restricted investments	1,875,177	(90,861)
Net proceeds (purchase) of investments	(8,760,820)	(7,046,625)
Net cash flows used in investing activities	(5,305,692)	(6,448,428)
Net change in cash and cash equivalents	(1,905,346)	(2,261,547)
Cash and Cash Equivalents, Beginning of Year	7,877,680	10,139,227
Cash and Cash Equivalents, End of Year	$5,972,334	$7,877,680
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	6,340,041	6,365,279
Adjustments to reconcile operating income to net cash flows from operating activities		
Depreciation	8,615,596	8,111,067
Change in operating assets and liabilities		
Accounts receivable	34,717	(328,717)
Other receivables	242,342	1,652,083
Accounts payable	(454,936)	(73,052)
Accrued expenses	33,448	(14,876)
Residents' housing deposits	(65,109)	373,287
Pension and OPEB assets, liabilties and related deferred outflows and inflows of resources	(202,404)	104,578
Unearned revenues	2,726,902	13,465
Cash flows from operating activities	$17,270,597	$16,203,114
Supplemental Disclosure of Noncash Capital and Related Financing Activities		
Change in capital asset additions included in accounts payable	($650,362)	$1,176,888

See Notes to Financial Statements

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Western Washington University Housing and Dining System (the System) is a self-supporting, auxiliary enterprise of Western Washington University (WWU). The System operates residence halls and dining commons, an apartment complex, the Commissary/Warehouse, the Viking Union Complex and Lakewood Recreational Facility. These operations are located on or near the WWU Bellingham campus.

Financial Statement Presentation

The financial statements are presented in accordance with generally accepted accounting principles (GAAP) and follow guidance given by the Governmental Accounting Standards Board (GASB). These statements are special purpose reports reflecting the net position, results of operations, and cash flows of the System. The financial statements present only a selected portion of the activities of WWU. As such, they are not intended to and do not present either the financial position, results of operations, or changes in net position of WWU.

Basis of Accounting

The System's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

Cash, Cash Equivalents, and Investments

WWU records all cash, cash equivalents and investments at fair value. To maximize investment income, WWU combines funds from all departments into an investment pool. The System records their share of cash, cash equivalents and investments in the same relation as WWU's investment pool itself. Investment income is allocated to the System in proportion to its average balance in the investment pool.

Accounts Receivable

Receivables are primarily from students of WWU and are unsecured. The System considers all accounts past due when they remain unpaid after their due dates. An allowance based on historical collection rates is established for recognizing potential bad debts. When an account is deemed uncollectible, it is written off against the allowance.

Capital Assets

The capitalization policy includes all items with a unit cost of $5,000 or more and an estimated useful life of greater than one year. The basis of valuation for assets purchased or constructed is cost. The costs of normal maintenance and repairs that do not increase the value of the assets or materially extend asset lives are charged to operating expense in the year the expense was incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets: 40 years for buildings and building improvements, 20 to 25 years for infrastructure and other improvements, and 5 to 7 years for furniture, fixtures, and equipment.

Compensated Absences

The accrued leave balances as of June 30, 2024, and 2023 are $428,920 and $371,686, respectively. This consists of unused vacation leave and compensatory time earned for exempt professionals and classified staff. It also

includes a percentage of earned and unused sick leave for exempt professionals and classified staff. For reporting purposes, the entire balance of accrued leave is considered a noncurrent liability as more leave is accrued than used.

Bond Deferred Outflows/Deferred Inflows

The System classifies gains on retirement of debt as deferred inflows of resources and losses as deferred outflows of resources and amortizes such amounts as a component of interest expense over the remaining life of the old debt, or the new debt, whichever is shorter.

Unearned Revenue

Summer quarter, which is the first quarter of WWU's fiscal year, begins shortly before June 30. The majority of cash received for room and board fees related to summer session are recorded as unearned revenue until the following fiscal year when the revenue is earned.

Cost-Sharing Pension Plans

The net pension asset or liability is measured as the System's proportionate share of the collective total pension liability, less the fiduciary net position, of the cost-sharing pension plans in which the System participates. The total pension liability is determined by discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year-end. Projected benefit payments are required to be discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits. The System's proportionate share is determined based on the relationship of the System contributions to total contributions to the plan by all participating employers. Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service period for employees eligible for pension benefits. Differences between expected and actual investment returns are reported as deferred inflows of resources or deferred outflows of resources and are recognized over five years. Contributions made to the plan subsequent to the measurement date and prior to the System's fiscal year-end are reported as a deferred outflow of resources and recognized in the subsequent fiscal year. The measurement date for the net pension asset or liability is June 30 of the prior fiscal year.

Single Employer Pension Plan (WWU Supplemental Retirement Plan)

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWU Supplemental Retirement Plan (WWUSRP) to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, the System is unable to modify the terms of the plan. Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the Department of Retirement Systems will assume those duties in accordance with RCW 41.50.280. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP. The System does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component unit of the University. The total pension liability is determined by discounting projected benefit payments for current participants and retirees, based on the benefit terms and legal agreements existing at the pension plan's fiscal year- end. The discount rate used for the total pension liability reflects the expected rate of

return on investments, to the extent that plan assets are available to pay retiree benefits. The WWUSRP net liability represents the total pension liability less the plan's fiduciary net position.

Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service.

Net Position

The System's net position is classified as follows:

- *Net Investment in Capital Assets* - Represents the System's total investment in capital assets, net of outstanding debt obligations related to those capital assets.

- *Restricted expendable for system renewals and replacements* - Restricted net position represents resources restricted by bond covenants for system renewals and replacements.

- *Restricted expendable for net pension* - Restricted net position represents resources restricted for pensions. This is calculated as follows: Net pension assets plus deferred outflows minus deferred inflows for those associated retirement plans that have net pension assets.

- *Unrestricted* - Unrestricted net position represents resources derived from operations and investing activities.

Classification of Revenues and Expenses

The System has classified its revenue and expenses as either operating or nonoperating according to the following criteria:

Operating revenues. Operating revenues include activities that have the characteristics of exchange transactions, such as sales and services.

Operating expenses. Operating expenses are those incurred in daily operations such as salaries and wages, benefits, utilities and supplies.

Non-operating revenues. Non-operating revenues include activities that have the characteristics of non-exchange transactions such as investment income.

Non-operating expenses. Non-operating expenses include costs related to financing or investing activities such as interest on indebtedness and amortization of bond costs.

Premiums/Discounts

Bond premiums and discounts are amortized over the term of the bonds using the effective interest method. The remaining balances of bond premiums/discounts are presented in the Statement of Net Position net of the face amount of bonds payable.

Administrative Assessment

WWU provides support to the System through cash and debt management, accounting, human resources, purchasing and accounts payable services, risk management, and other support services. The effects of these transactions are included as institutional services in these financial statements. The amount paid was $2,411,318 and $2,295,330 which was 5.775% of revenues (less food service contract) for the years ending June 30, 2024, and 2023, respectively.

Tax Exemptions

WWU, and the System as an auxiliary enterprise, is a tax-exempt instrumentality of the State of Washington under the provisions of Section 115(a) of the Internal Revenue Code and are exempt from federal income taxes on related income.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The System's operating cash is part of WWU's internal investment pool. The pool is invested in demand deposits, time certificates of deposit, the Washington State Local Government Investment Pool (LGIP), corporate notes, commercial paper, municipals, supranationals, and U.S. Treasury and Agency securities.

Bank balances (including time certificates of deposit) are insured by the Federal Deposit Insurance Corporation (FDIC) or by a collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification, and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The System's restricted investments of $5,805,268 and $7,680,445 on June 30, 2024 and 2023 respectively are restricted for unspent bond proceeds, renewals and replacements. Restricted investments include $3,309,038 and $3,301,912 on June 30, 2024 and 2023 respectively that are separately invested from the University's investment pool, in time certificates of deposit, municipals, and U.S. Treasury and Agency securities.

Credit (Quality) Risk

Credit risk is the risk that an issuer or other counterparty will not fulfill its obligations. Per Statute and policy, minimum ratings for each investment type by Standard & Poor's/Moody's respectively are as follows: corporate notes, A-/A3; commercial paper, A1+/P1; municipals, A-/A3; supranationals, AA-/Aa3; and US Treasury and Agency securities, AA+/Aaa.

WWU manages its exposure to fair value losses in the internal investment pool by targeting the portfolio duration to 2.25 years and limiting the weighted average maturity to a maximum of three years. WWU generally does not invest operating funds in securities maturing more than five years from the date of purchase.

Fair Value Measurement and Application

Fair Value Measurement and Application establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;
Level 2 -Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities;
Level 3 - Unobservable inputs that are significant to the fair value measurement.

	Fair Value Measurements as of June 30, 2024 using:				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total	Weighted Average Maturity (in years)
Cash and Cash Equivalents					
Unrestricted	$5,605,399	$ -	$ -	$5,605,399	0.003
Restricted	363,896	-	-	363,896	0.003
Restricted - Bonds	3,039	-	-	3,039	0.003
Investments					
Unrestricted					
Certifciates of deposit	1,623,772	-	-	1,623,772	0.000
Corporate	6,889,708	-	-	6,889,708	3.120
Municipals		2,506,432	-	2,506,432	3.863
Supranationals		2,297,124	-	2,297,124	1.994
U.S. Agencies		20,998,713	-	20,998,713	1.535
U.S. Treasuries		3,817,412	-	3,817,412	2.342
Restricted					
Certifciates of deposit	1,851,753	-	-	1,851,753	0.919
Corporate	447,272	-	-	447,272	1.441
Municipals	-	1,725,412	-	1,725,412	3.445
Supranationals	-	149,127	-	149,127	0.921
U.S. Agencies	-	1,363,212	-	1,363,212	0.837
U.S. Treasuries	-	247,822	-	247,822	1.081
Bond Certificates of deposit	880	-	-	880	1.246
Bond Corporate	3,734	-	-	3,734	1.328
Bond Municipals	-	1,359	-	1,359	2.422
Bond Supranationals	-	1,245	-	1,245	2.646
Bond U.S. Agencies	-	11,382	-	11,382	0.986
Bond U.S. Treasuries	-	2,069	-	2,069	2.711
	$16,789,453	$33,121,309	$ -	$49,910,762	

	Fair Value Measurements as of June 30, 2023 using:				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total	Weighted Average Maturity (in years)
Cash and Cash Equivalents					
Unrestricted	$5,420,158	$ -	$ -	$5,420,158	0.003
Restricted	555,019	-	-	555,019	0.003
Restricted - Bonds	1,902,503	-	-	1,902,503	0.003
Investments					
Unrestricted					
Certifciates of deposit	1,292,524	-	-	1,292,524	0.226
Corporate	5,899,022	-	-	5,899,022	0.628
Municipals	-	1,376,720	-	1,376,720	2.970
Supranationals	-	1,937,948	-	1,937,948	2.789
U.S. Agencies	-	14,929,678	-	14,929,678	1.168
U.S. Treasuries	-	3,936,448	-	3,936,448	2.671
Restricted					
Certifciates of deposit	1,878,693	-	-	1,878,693	0.817
Corporate	604,054	-	-	604,054	0.326
Municipals	-	636,540	-	636,540	3.027
Supranationals	-	198,444	-	198,444	1.448
U.S. Agencies	-	2,153,243	-	2,153,243	1.203
U.S. Treasuries	-	838,636	-	838,636	1.428
Bond Certificates of deposit	60,323	-	-	60,323	0.618
Bond Corporate	275,313	-	-	275,313	0.659
Bond Municipals	-	64,253	-	64,253	1.201
Bond Supranationals	-	90,446	-	90,446	1.313
Bond U.S. Agencies	-	696,782	-	696,782	0.489
Bond U.S. Treasuries	-	183,718	-	183,718	1.411
	$17,887,609	$27,042,855	$ -	$44,930,465	

NOTE 3. CAPITAL ASSETS, NET

The depreciation expense for the years ended June 30, 2024 and 2023 was $8,615,596 and $8,111,067, respectively.

Following are the changes in capital assets for the year ended June 30, 2024:

Description	June 30, 2023	Additions	Reductions	June 30, 2024
Non-depreciable capital assets				
Construction in progress	$1,620,779	$665,768	($1,620,779)	$665,768
Total non-depreciable capital assets	$1,620,779	$665,768	($1,620,779)	$665,768
Depreciable capital assets				
Buildings	241,761,839	4,278,242	-	246,040,081
Buildings improvements	34,405,455	-	-	34,405,455
Furniture, fixtures, and equipment	12,917,031	432,430	(95,200)	13,254,261
Infrastructure	4,492,564	-	-	4,492,564
Total depreciable capital assets	293,576,889	4,710,672	(95,200)	298,192,361
Less Accumulated Depreciation				
Buildings	86,886,581	6,415,776	-	93,302,357
Buildings improvements	22,894,381	1,222,329	-	24,116,710
Furniture, fixtures, and equipment	8,582,758	898,393	(95,200)	9,385,951
Infrastructure	2,671,114	79,099	-	2,750,213
Total accumulated depreciation	121,034,834	8,615,597	(95,200)	129,555,231
Depreciable Capital assets, net	$172,542,055	($3,904,925)	$ -	$168,637,131

Following are the changes in capital assets for the year ended June 30, 2023:

Description	June 30, 2022	Additions	Reductions	June 30, 2023
Non-depreciable capital assets				
Construction in progress	$584,953	$1,035,826	$ -	$1,620,779
Total non-depreciable capital assets	584,953	1,035,826	-	1,620,779
Depreciable capital assets				
Buildings	241,761,839	-	-	241,761,839
Buildings improvements	34,405,455	-	-	34,405,455
Furniture, fixtures, and equipment	10,266,458	2,671,040	(20,467)	12,917,031
Infrastructure	4,492,564	-	-	4,492,564
Total depreciable capital assets	290,926,316	2,671,040	(20,467)	293,576,889
Less Accumulated Depreciation				
Buildings	80,650,849	6,235,732	-	86,886,581
Buildings improvements	21,654,686	1,239,695	-	22,894,381
Furniture, fixtures, and equipment	8,046,467	556,758	(20,467)	8,582,758
Infrastructure	2,592,233	78,881	-	2,671,114
Total accumulated depreciation	112,944,235	8,111,066	(20,467)	121,034,834
Depreciable Capital assets, net	$177,982,081	($5,440,026)	$ -	$172,542,055

NOTE 4. NON-CURRENT LIABILITIES

BONDS:

In accordance with bond covenants, a Renewal and Replacement (R&R) Fund has been established to pay extraordinary operating and maintenance expenses; to make capital replacements, expansions, additions, repairs and renewals of the System; and to pay bond principal and interest to the extent other funds are not legally available. The balance of the R&R Fund must equal at least 5% of the principal balance of outstanding bonds.

Bond covenants also require that the System pledge net revenue (as defined) in each fiscal year at least equal to the greater of (i) 125% of the amounts required in such fiscal year to be paid as scheduled debt service (principal and interest) on outstanding bonds, or (ii) amounts required to be deposited during such fiscal year from net revenues into debt service and reserve funds established for outstanding bonds and into the R&R Fund, but excluding from each of the foregoing, payments made from refunding debt and capitalized debt service.

	June 30, 2024	June 30, 2023
Series 2020 Housing and Dining Revenue Bonds (original issue price of $21,760,000) with interest rates ranging from 1.5% to 2.5% and principal payments due in annual amounts ranging from $735,000 to $2,735,000 through April 1, 2034. The Series 2020 bonds have an aggregate face value of $21,760,000 at June 30, 2024.	$21,760,000	$21,760,000
Series 2019 Housing and Dining Revenue Bonds (original issue price of $68,575,000) with interest rates ranging from 3.0% to 5.0% and principal payments due in annual amounts ranging from $1,540,000 to $3,295,000 through April 1, 2049. The Series 2019 bonds have an aggregate face value of $64,175,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $2,596,408	66,771,408	68,517,282
Series 2018B Housing and Dining Revenue Bonds (original issue price of $33,680,000) with interest rates ranging from 3.0% to 4.0% and principal payments due in annual amounts ranging from $1,020,000 to $2,050,000 through April 1, 2043. The Series 2018B bonds have an aggregate face value of $28,505,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $663,454.	29,168,454	30,250,623
Series 2018A Housing and Dining Revenue and Refunding Bonds (original issue price of $10,695,000) with interest rates ranging from 3.0% to 5.0% and principal payments due in annual amounts ranging from $580,000 to $985,000 through April 1, 2034. The Series 2018A bonds have an aggregate face value of $8,450,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $467,592.	8,917,592	9,597,526
Series 2015 Housing and Dining Refunding Bonds (original issue price of $13,435,000) with an interest rate of 5.0% and principal payments due in annual amounts ranging from $1,380,000 to $1,530,000 through October 31, 2026. The Series 2015 bonds have an aggregate face value of $ 2,980,000 at June 30, 2024 which is reported net of the unamortized original issues premium of $ 89,025	3,069,025	4,543,961
Series 2012 Revenue and Refunding Bonds (original issue price of $9,205,000) with interest rates ranging from 3.0% to 5.0% and a principal payment due in annual amount of $790,000 through October 31, 2023. The Series 2012 bonds have an aggregate face value of $ 0 at June 30, 2024 which is reported net of the unamortized original issues premium of $0.	-	792,703
	129,686,479	135,462,095
Less current portion	(5,560,000)	(5,310,000)
	$124,126,479	$130,152,095

Following are the changes in non-current liabilities for the year ended June 30, 2024:

Non-current Liabilities	June 30, 2023	Additions	Reductions	June 30, 2024	Current Portion
BONDS PAYABLE					
Series 2020 Revenue Bonds	$21,760,000	$ -	$ -	$21,760,000	$735,000
Series 2019 Revenue Bonds	65,715,000	-	(1,540,000)	64,175,000	1,615,000
Series 2018B Revenue Bonds	29,525,000	-	(1,020,000)	28,505,000	1,065,000
Series 2018A Refunding Bonds	9,030,000	-	(580,000)	8,450,000	695,000
Series 2015 Refunding Bonds	4,360,000	-	(1,380,000)	2,980,000	1,450,000
Series 2012 Refunding Bonds	790,000	-	(790,000)	-	-
	131,180,000	-	(5,310,000)	125,870,000	5,560,000
Plus unamortized premium	4,282,095	-	(465,616)	3,816,479	-
Less unamortized discount	-	-	-	-	-
Total Bonds Payable	135,462,095	-	(5,775,616)	129,686,479	5,560,000
Compensated Absences	371,686	57,234	-	428,920	-
Pension Liabilities	351,227	-	(18,160)	333,067	-
OPEB Liability	1,749,092	93,318	-	1,842,410	46,427
Total Non-current liabilities	$137,934,100	$150,552	($5,793,776)	$132,290,876	$5,606,427

Following are the changes in non-current liabilities for the year ended June 30, 2023:

Non-current Liabilities	June 30, 2022	Additions	Reductions	June 30, 2023	Current Portion
BONDS PAYABLE					
Series 2020 Revenue Bonds	$21,760,000	$ -	$ -	$21,760,000	$ -
Series 2019 Revenue Bonds	67,180,000	-	(1,465,000)	65,715,000	1,540,000
Series 2018B Revenue Bonds	30,510,000	-	(985,000)	29,525,000	1,020,000
Series 2018A Refunding Bonds	9,600,000	-	(570,000)	9,030,000	580,000
Series 2015 Refunding Bonds	5,675,000	-	(1,315,000)	4,360,000	1,380,000
Series 2012 Refunding Bonds	1,615,000	-	(825,000)	790,000	790,000
	136,340,000	-	(5,160,000)	131,180,000	5,310,000
Plus unamortized premium	4,804,825	-	(522,730)	4,282,095	-
Less unamortized discount	-	-	-	-	-
Total Bonds Payable	141,144,825	-	(5,682,730)	135,462,095	5,310,000
Compensated Absences	415,240	-	(43,554)	371,686	-
Pension Liabilities	301,985	49,242	-	351,227	-
OPEB Liability	2,333,979	-	(584,887)	1,749,092	44,144
Total Non-current liabilities	$144,196,029	$49,242	($6,311,171)	$137,934,100	$5,354,144

Total interest incurred on bonds payable for the years ended June 30, 2024, and June 30, 2023 was $4,370,362 and $4,573,404, respectively.

The principal and interest maturities of bonds payable for years ending June 30 are as follows:

	Principal	Interest	Total
2025	$5,560,000	$4,199,483	$9,759,483
2026	5,800,000	3,958,101	9,758,101
2027	6,055,000	3,704,414	9,759,414
2028	6,265,000	3,489,813	9,754,813
2029	6,490,000	3,268,964	9,758,964
2030-2034	35,820,000	12,962,810	48,782,810
2035-2039	21,315,000	8,358,750	29,673,750
2040-2044	23,025,000	4,523,050	27,548,050
2045-2049	15,540,000	1,426,350	16,966,350
	$125,870,000	$45,891,735	$171,761,735
Plus unamortized premiums	3,816,479		
	$129,686,479		

NOTE 5. COMMITMENTS

The System regularly enters into contracts and purchase orders that commit fund balances for future purchases of goods and services. As of June 30, 2024 and 2023, these commitments totaled $6,217,025 and $4,201,863 respectively, for all funds.

NOTE 6. PENSION PLANS

WWU offers four contributory pension plans: 1) the Washington State Public Employees' Retirement System (PERS) plans, 2) the Washington State Teachers Retirement System (TRS) plans, 3) the Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) plan and 4) the Western Washington University Retirement plan (WWURP).

Housing and Dining employees in eligible positions are participants in the PERS and WWURP plans. PERS is a cost sharing multiple employer defined benefit pension plan administered by the State of Washington Department of Retirement Systems (DRS). WWURP is a single employer defined contribution plan with a supplemental defined benefit plan component currently administered by WWU.

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWUSRP to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, WWU is unable to modify the terms of the plan. Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the DRS will assume those duties in accordance with RCW 41.50.280. WWU does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component of WWU. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP.

Housing and Dining's proportionate share of WWU's share of the total net unfunded liabilities associated with the defined-benefit pension plans administered by the DRS was $184,613 as of June 30, 2024, and $202,773 as of June 30, 2023. The liability associated with the defined-benefit pension plan administered by WWU was $148,454 as of June 30,2024 and $148,454 as of June 30, 2023. As of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears for the purposes of determining net liabilities. Because of this change, net liabilities reported for FY24 remains the same as net liabilities reported for FY23. The total pension expense recorded by the System related to both the DRS and University plans was $(63,317) and $(53,620) for the years ended June 30, 2024, and 2023, respectively.

PLANS ADMINISTERED BY Department of Retirement System (DRS)

PLAN DESCRIPTION:

Public Employees' Retirement System

PERS retirement benefit provisions are contained in chapters 41.34 and 41.40 of the Revised Code of Washington (RCW). PERS is a cost-sharing, multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plans 2/3 are considered a single defined benefit plan for reporting purposes. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. PERS members include higher education employees not participating in other higher education retirement programs.

VESTING AND BENEFITS PROVIDED:

PERS Plan 1

PERS Plan 1 provides retirement, disability, and death benefits to eligible members. This plan is closed to new entrants. All members are vested after the completion of five years of eligible service. The monthly benefit is 2.0% of the average final compensation (AFC) for each year of service credit, up to a maximum of 60.0%. The AFC is the total earnable compensation for the two consecutive highest-paid fiscal years, divided by two.

Members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3% annually. To offset the cost of this annual adjustment, the benefit is reduced. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

PERS Plan 2/3

PERS 2/3 provides retirement, disability and death benefits. PERS Plan 2 members are vested after completing

five years of eligible service. PERS Plan 3 members are vested in the defined benefit portion of their plan after 10 years of service; or after five years of service, if 12 months of that service are earned after age 44. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Defined Retirement benefits are determined as 2.0% of the member's AFC times the member's years of service for Plan 2 and 1.0% of the AFC times the member's years of service for Plan 3. The AFC is the average of the member's 60 highest paid consecutive months. There is no cap on years of service credit.

Members are eligible for normal retirement at the age of 65 with five years of service. Members have the option to retire early with reduced benefits. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3% annually. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

FIDUCIARY NET POSITION:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all plans and additions to/deductions from all plans fiduciary net position have been determined in all material respects on the same basis as they are reported by the plans. These pension plans administered by the state are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, employee and employer contributions are recognized in the period in which employee services are performed; investment gains and losses are recognized as incurred; and benefits and refunds are recognized when due and payable in accordance with the terms of the applicable plan.

The Washington State Investment Board (WSIB) has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

Retirement funds are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB- adopted investment policies for the various asset classes in which the WSIB invests. Although some assets of the plans are commingled for investment purposes, each plan's assets may be used only for the payment of benefits to the members of that plan in accordance with the terms of the plan.

Administration of the PERS system and plan was funded by an employer rate of 0.20% of employee salaries.

The DRS prepares a stand-alone financial report that is compliant with the requirements of Statement 67 of the Governmental Accounting Standards Board. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, PO Box 48380, Olympia, Washington 98504-8380 or online at https://www.drs.wa.gov/news/.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on the System's financial statements.

The total pension liability for each of the plans was determined using the most recent actuarial valuation completed by the Washington State Office of the State Actuary (OSA). WWU's 2024 pension liability is based on the OSA valuation performed as of June 30, 2023, with a valuation date of June 30, 2022. WWU's 2023 pension liability is based on the OSA valuation performed as of June 30, 2022, with a valuation date of June 30, 2021. Besides the discount rate, the actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS employer-resource GASB webpage. These assumptions reflect the results of OSA's 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. The following actuarial assumptions have been applied to all prior periods included in the measurement:

Fiscal year 2024:

- Inflation: 2.75% total economic inflation; 3.25% salary inflation
- Salary Increases: salaries are also expected to grow by service-based salary increases.
- Investment rate of return: 7.00%

Fiscal year 2023:

- Inflation: 2.75% total economic inflation; 3.25% salary inflation
- Salary Increases: Salaries are also expected to grow by promotions and longevity
- Investment rate of return: 7.00%

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. OSA applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

OSA selected a 7.00% long-term expected rate of return on pension plan investments using a building block method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMAs) and simulated expected investment returns the WSIB provided.

The CMAs contain three pieces of information for each class of assets WSIB currently invests in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

The WSIB uses the CMAs and their target asset allocation to simulate future investment returns at various future times.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table and are identical to the pension plan's target asset allocation as of June 30, 2022:

Measurement date: June 30, 2023		
Asset Class	**Target Allocation**	**% Long-Term Expected Real Rate of Return**
Fixed Income	20.00%	1.50%
Tangible Assets	7.00%	4.70%
Real Estate	18.00%	5.40%
Global Equity	32.00%	5.90%
Private Equity	23.00%	8.90%
Total	100.00%	

Measurement date: June 30, 2022		
Asset Class	**Target Allocation**	**% Long-Term Expected Real Rate of Return**
Fixed Income	20.00%	1.50%
Tangible Assets	7.00%	4.70%
Real Estate	18.00%	5.40%
Global Equity	32.00%	5.90%
Private Equity	23.00%	8.90%
Total	100.00%	

The inflation component used to create the table is 2.20% and represents the WSIB's most recent long-term estimate of broad economic inflation.

DISCOUNT RATE:

The discount rate used to measure the total pension liabilities was 7.00%, the same as the prior measurement date. To determine the discount rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included an assumed 7.00% long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. Consistent with the long-term expected rate of return, a 7.00% future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue to be made at contractually required rates (including PERS Plan 2/3 and TRS 2/3 employers whose rates include a component for the PERS Plan 1 and TRS Plan 1 unfunded actuarial accrued liabilities). Based on those assumptions, the various pension

plan's fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.00% on pension plan investments was applied to determine the total pension liability for each plan.

SENSITIVITY OF THE NET PENSION LIABIILTY TO CHANGES IN THE DISCOUNT RATE:

The following table presents the System's net pension liability position by plan calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.0% point lower (6.00%) or 1.0% point higher (8.00%) than the current rate.

Discount Rate Sensitivity - Net Pension Liability (Asset)			
Measurement date:		**June 30, 2023**	
($ in thousands)		**Current**	
	1% Decrease	**Discount Rate**	**1% Increase**
Pension Trust	**6.0%**	**7.0%**	**8.0%**
PERS Plan 1	$ 258	$ 185	$ 121
PERS Plan 2/3	466	(428)	(1,163)

Discount Rate Sensitivity - Net Pension Liability (Asset)			
Measurement date:		**June 30, 2022**	
($ in thousands)		**Current**	
	1% Decrease	**Discount Rate**	**1% Increase**
Pension Trust	**6.0%**	**7.0%**	**8.0%**
PERS Plan 1	$ 271	$ 203	$ 143
PERS Plan 2/3	414	(352)	(981)

EMPLOYER CONTRIBUTION RATES:

Employer contribution rates are developed in accordance with Chapter 41.45 of the RCW by the OSA. The statute provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates.

Required Contribution Rates

The required contribution rates expressed as a percentage of current year covered payroll are shown below. The University and the employees made the required contributions.

	Contribution Rates							
	7/1/2022 thru 8/31/2022		9/1/2022 thru 6/30/2023		7/1/2023 thru 8/31/2023		9/1/2023 thru 6/30/2024	
	Employee	University	Employee	University	Employee	University	Employee	University
PERS								
Plan 2	6.36%	10.25%	6.36%	10.39%	6.36%	9.39%	6.36%	9.53%
Plan 3	5.00-15.00% **	10.25% *	5.00-15.00% **	10.39% *	5.00-15.00% **	9.39% *	5.00-15.00% **	9.53%

PERS 2/3 employer rates include a component to address the PERS Plan 1 unfunded actuarial accrued liability (UAAL).
*Plan 3 defined benefit portion only.
**Variable from 5% to 15% based on rate selected by the member.
University contribution rate includes an administrative expense rate of 0.0018 through 8/31/2023 and 0.0020 thereafter.

The University's required contributions for the years ending June 30 are as follows:

	Required Contributions	
	FY 2023	**FY 2024**
PERS		
Plan 2	$ 125,601	$ 116,916
Plan 3	26,700	33,790

HOUSING & DINING SYSTEM PROPORTIONATE SHARE AND AGGREGATED BALANCES:

Collective pension amounts are determined as of a measurement date, which can be no earlier than an employer's prior fiscal year. The measurement date for the net pension liabilities recorded by the System as of June 30, 2024, and 2023 was June 30, 2023, and 2022 (one year in arrears). Employer contributions received and processed by the DRS during the measurement date fiscal year have been used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in their fiscal year ended June 30 Schedules of Employer and Non-employer Allocations. The System's proportional share of WWU's share from DRS of the aggregated balance of net pension liabilities as of June 30, 2024, and June 30, 2023, is presented in the table below:

Proportionate Share of WWU's share	**PERS 1**	**PERS 2/3**
FY 2024	2.9080%	2.9080%
Change from prior year	0.3425%	0.3425%
FY 2023	2.5655%	2.5655%
Change from prior year	0.0128%	0.0070%
FY 2022	2.5527%	2.5585%

Aggregate Pension Amounts		
	PERS 1	**PERS 2/3**
June 30, 2024		
Net Pension Liability (Asset)	$ 184,613	$ (428,295)
June 30, 2023		
Net Pension Liability (Asset)	$ 202,773	$ (351,575)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

The tables below summarize The System's expense, deferred outflows of resources and deferred inflows of resources related to the DRS pension plans, together with the related future year impacts to pension expense from amortization of those deferred amounts. Note that deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense.

Proportionate Share of Pension Expense (Income)			
Year Ended:	**PERS 1**	**PERS 2/3**	**Total**
June 30, 2024	$ 24,170	$ (87,487)	$ (63,317)
June 30, 2023	$ 87,000	$ (117,322)	$ (30,321)

Amounts reported as deferred outflows of resources, exclusive of contributions subsequent to the measurement date, and deferred inflows of resources will be recognized in pension expense in future periods as follows:

Deferred Outflows of Resources

FY 2024	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 87,243	$ 87,243
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes of assumptions	-	179,813	179,813
Change in proportion	-	14,560	14,560
Contributions subsequent to the measurement date	47,451	103,255	150,707
TOTAL	$ 47,451	$ 384,871	$ 432,322

Deferred Inflows of Resources

FY 2024	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 4,785	$ 4,785
Net difference between projected and actual earnings on pension plan investments	20,825	161,407	182,232
Changes of assumptions	-	39,192	39,192
Change in proportion	-	3,093	3,093
TOTAL	$ 20,825	$ 208,478	$ 229,303

Amortization of Deferred Outflows and Deferred Inflows of Resources

YEAR*	PERS 1	PERS 2/3	Total
2024	$ (14,169)	$ (74,727)	$ (88,896)
2025	(17,819)	(90,537)	(108,355)
2026	10,987	135,908	146,894
2027	175	49,955	50,131
2028	-	49,338	49,338
Thereafter	-	3,200	3,200
TOTAL	$ (20,825)	$ 73,137	$ 52,312

*Amortization schedule begins the year after the measurement date

Deferred Outflows of Resources

FY 2023	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 87,112	$ 87,112
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes of assumptions	-	195,954	195,954
Change in proportion	-	7,966	7,966
Contributions subsequent to the measurement date	55,110	97,190	152,300
TOTAL	$ 55,110	$ 388,222	$ 443,331

Deferred Inflows of Resources

FY 2023	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 7,959	$ 7,959
Net difference between projected and actual earnings on pension plan investments	33,605	259,922	293,527
Changes of assumptions	-	51,308	51,308
Change in proportion	-	6,664	6,664
TOTAL	$ 33,605	$ 325,852	$ 359,458

PLANS ADMINISTERED BY WESTERN WASHINGTON UNIVERSITY

Western Washington University Retirement Plan (WWURP)

PLAN DESCRIPTION:

The WWURP is a defined contribution single employer pension plan with a supplemental payment when required. The plan covers faculty, professional staff, and certain other employees. It is administered by WWU. WWU's Board of Trustees is authorized to establish and amend benefit provisions.

Contributions to the plan are invested in annuity contracts or mutual fund accounts offered by one or more fund sponsors. Benefits from fund sponsors are available upon separation or retirement at the member's option. Employees, at all times, have a 100% vested interest in their accumulations. The number of participants in the WWURP as of June 30, 2024, and 2023 was 1,166 and 1,168 respectfully.

FUNDING POLICY:

Employee contribution rates, which are based on age, range from 5% to 10% of salary. WWU matches 100% of the employee contributions. All required employer and employee contributions have been made and the breakdown of the System's proportional share of the WWURP contributions are included in the table below for the years ended June 30.

Housing & Dining	**2024**	**2023**
Contributions made by:		
Employees	$ 118,171	$ 114,714
University	118,172	114,730

Western Washington University Supplemental Retirement Plan (WWUSRP)

PLAN DESCRIPTION:

The Western Washington University Supplemental Retirement Plan (WWUSRP), the supplemental component of the Western Washington University Retirement Plan (WWURP), is a defined benefit plan currently administered by WWU and operates in tandem with the WWURP defined contribution pension plan to supplement the expected defined-contribution retirement savings accumulated under the WWURP. The plan covers faculty and certain other positions. The WWUSRP, the supplemental component of the WWURP, was closed to new entrants as of July 1, 2011. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the WWUSRP and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the state of Washington's Annual Comprehensive Financial Report, which is available at https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report. The Office of the State Actuary prepared the SRP GASB67/68 Retirement Plan Valuations for reporting the June 30, 2023 balances, which is available in the 2023 Actuarial Valuation report at https://leg.wa.gov/osa/additionalservices/Pages/HigherEd.aspx.

PLAN MEMBERSHIP:

Membership of the WWUSRP consisted of the following at June 30, 2023, and June 30, 2024, the date of the latest actuarial valuation for the plan:

	Number of Participating Members			
WWUSRP	Inactive Members (Or Beneficiaries) Currently Receiving Benefits	Inactive Members Entitled To But Not Yet Receiving Benefits	Active Members	Total Members
2024*	84	50	402	536
2023**	79	3	483	565

*Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023

**Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022

VESTING AND BENEFITS PROVIDED:

This supplemental component payment plan determines a minimum retirement benefit goal based upon a one-time calculation at each employee's retirement date. This supplemental component is financed on a pay-as-you-go basis. WWU makes direct payments to qualified retirees when the retirement benefit provided by the fund sponsor does not meet the benefit goal.

WWSRP retirement benefits provisions are contained in RCW 28B.10.400, et. seq. which assigns the authority to establish and amend benefit provisions to the Western Washington University Board of Regents. Members are eligible to receive benefits under this plan at age 62 with 10 years of credited service. The monthly amount of benefits payable at the time of retirement is the excess of one-twelfth of 2.0% of the member's average annual salary multiplied by the number of years of service (such product not to exceed one-twelfth of 50.0% of the member's average annual salary) over an assumed annuity benefit.

Assumed income must be calculated by an independent actuary and represents a theoretical amount of monthly income that would have been generated if actual employee and WWU contributions to the WWURP had been allocated equally between fixed and variable dollar annuities. When the goal income exceeds the assumed income, the participant is entitled to benefits under this plan. The System's proportional share of the total University benefit payments made during the fiscal years ended June 30, 2024, and 2023 were $7,358 and $7,416, respectively.

FIDUCIARY NET POSITION:

With the passing of 2SHB 1661, the legislation, effective July 1, 2020, created trust accounts for the contributions and investment returns collected to pre-fund SRP benefits. Under this new funding structure, the SRP will report under GASB No. 67/68 starting in FY 2021.

The plan Fiduciary Net Position is the fair value of plan assets held in a trust as defined by GASB. The Net Pension Liability is the difference between the Total Pension Liability and the plan Fiduciary Net Position. The plan Fiduciary Net Position represents the amount of assets collected as of the measurement date to pay for SRP benefits, per RCW 41.50.280. Plan assets and investments are measured at their fair value.

The WSIB has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

WWUSRP plan assets are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB-adopted investment policies for the various asset classes in which WSIB invests.

Information about the investment of pension funds by the WSIB, their valuation, classifications, concentrations, and maturities can be found in footnote 3.B of the state of Washington's Annual Comprehensive Financial Report.
ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will

have on the University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on Housing & Dining's financial statements.

In FY23, the valuation date was changed from June 30 to January 1. This corresponds with the new data file being provided with participant information as of January 1, 2023. In addition, as of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears. The total pension liability was determined by an actuarial valuation date of January 1, 2023, with the results projected forward to the June 30, 2023, measurement date using the following actuarial assumptions:

Fiscal year 2024:

- Discount Rate: 7.00%
- TIAA Return Rate: 4.00%
- CREF Return Rate: (6.25)%
- Salary Growth: 3.75%

Due to the transition to using data one year in arrears as of the FY24 reporting period, the Actuarial Assumptions for 2024 are identical to the Actuarial Assumptions for 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. The Office of State Actuary (OSA) applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

The total salary growth assumption is based on the August 2021 Higher Education SRP Experience study. Some TIAA assumptions have been updated by OSA since that study based on input from TIAA and OSA's professional judgment. OSA determined the discount rate based on the 2021 Economic Experience Study for the Washington State retirement plans and based on the results of the GASB 67/68 required crossover test. As of this measurement date, all SRPs are projected to have sufficient assets to pay for current member benefits based on the assumptions and methods described by OSA.

The discount rate can be thought of as an assumed return on assets, with a lower discount rate leading to a higher total pension liability (TPL). The discount rate reflects OSA's long-term rate of return assumption for assets invested in the Commingled Trust Fund, which remained at 7.00%. TIAA and CREF are investments used in the assumed income calculation. Changes to these assumptions impact OSA's estimate of SRP benefits for future retirees. The new assumptions decreased expected benefits and the TPL for all institutions.

SENSITIVITY OF THE NET PENSION LIABILITY/(ASSET) TO CHANGES IN THE DISCOUNT RATE:

The following presents the System's proportional share of the pension liability for the WWUSRP for WWU as an employer, calculated using the discount rate of 7.0%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1.0% point lower (6.0%) or 1.0% point higher (8.0%) than the current rate.

Housing & Dining WWUSRP
Discount Rate Sensitivity - Net Pension Liability/(Asset)
$ in thousands

Plan	1% Decrease 6.0%	2024 Current Discount Rate 7.0%	1% Increase 8.0%
WWUSRP	$ 174	$ 148	$ 126

Due to the transition to using data one year in arrears as of the FY 2024 reporting period, the Discount Rate Sensitivity table for FY 2024 is identical to the Discount Rate Sensitivity table for FY 2023.

EMPLOYER CONTRIBUTION RATES:

Beginning July 1, 2020, the 0.5% required employer contribution rate was replaced with institution-specific contribution rates. These rates are developed by the Office of State Actuary (OSA) in accordance with RCW 41.45, which provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates. Money in the trust must be accounted for separately and attributed to each paying institution and may only be used to make benefit payments to the paying institution's plan beneficiaries. Beginning July 31, 2020, the Pension Funding Council may review and revise the institution-specific contribution rates. Rates must be designed to keep the total cost at a more level percentage than a pay-as-you-go method. Accumulated funds will allow a portion of the cost of SRP benefits to be paid from those funds beginning in approximately 2035. When the trust has collected sufficient assets to begin making SRP benefit payments, administration of the SRP will transfer to the Department of Retirement Systems (DRS).

WWUSRP	2024	2023
Employer required contribution rate	0.21%	0.21%

The SRP benefit funds are currently restricted from paying SRP benefits and are not expected to pay benefits until 2035. Until this time, SRP benefits are paid out of the operating budget on a pay-as-you-go basis.

NET PENSION LIABILITY (NPL):

Consistent with GASB No. 67/68, plan assets are included in financial reporting. The June 30, 2023, asset amount offsets the total pension liability to yield the plan's net pension liability.

The components of the WWUSRP liability were as follows:

Housing & Dining Proportional Share
Schedule of Changes in Net Pension Liability (NPL)

	TPL (a)	Plan Fiduciary Net Position (b)	NPL (a) minus (b)
Balance as of July 1, 2022	**$283,109**	**$73,089**	**$210,020**
Service Cost	4,083		4,083
Interest on TPL	18,167		18,167
Differences Between Expected and Actual Experience	(40,420)		(40,420)
Change in Assumptions	(28,117)		(28,117)
Employer Contributions		2,926	(2,926)
Investment Income		4,939	(4,939)
Benefit Payments	(7,416)		(7,416)
*Rounding	2		2
Net Changes	(53,702)	7,865	(61,566)
Balance as of June 30, 2023	**$229,407**	**$80,953**	**$148,454**
Balance as of June 30, 2024**	**$229,407**	**$80,953**	**$148,454**

*For 2016 - 2021 OSA report data was provided rounded to the thousands.
This has caused minor rounding issues in the activity and amort tabs.
Rounding issues should resolve once the 2022 figures are fully amortized.
**Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

For June 30, 2023, TPL is based on an actuarial valuation performed as of January 1, 2023, with update procedures performed by the OSA to roll forward the TPL to the measurement date of June 30, 2023, reflecting the expected service cost, assumed interest, and benefit payments made. The June 30, 2024, TPL is based on the same data used for June 30, 2023. This is caused by the transition to using data one year in arrears as of the FY24 reporting period. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. All valuations were prepared using the entry age actuarial cost method.

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover. The tables below summarize Housing & Dining's proportionate share of the WWUSRP pension expense, deferred outflows of resources and deferred inflows, together with the related future year impacts to pension expense from amortization of those deferred amounts:

Housing & Dining Proportional Share WWUSRP
Pension Expense (PE)

		2024	2023
Service Cost	$	-	$5,847
Interest Cost		-	26,017
Amortization of Differences between Expected and Actual Experience		-	(38,228)
Amortization of Changes of Assumptions		-	(7,565)
Expected Earnings on Plan Investments		-	(7,016)
Amortization of Differences between Projected and Actual Earnings on Plan Investments		-	(2,349)
Administrative Expenses		-	-
Other Changes in Fiduciary Net Position		-	-
Net Pension Expense*	**$**	**-**	**($23,299)**

*Measurement date switching to 1-year in arrears during FY24 reporting period;
No additional expense for FY24 reported using data 1-year in arrears

The tables below summarize the System's deferred outflows and inflows of resources related to the WWUSRP, together with the related future year impacts to pension expense from amortization of those deferred amounts:

Housing & Dining Proportional Share
Deferred Outflows of Resources

		2024		2023
Difference between expected and actual experience	$	61,482	$	61,482
Changes of assumptions		45,771	$	45,771
Differences between Projected and Actual Earnings on Plan Investments		2,924		2,924
Contributions made subsequent to measurement date		10,379		
TOTAL	**$**	**120,556**	**$**	**110,177**

Deferred Inflows of Resources

		2024		2023
Difference between expected and actual experience	$	143,586	$	143,586
Changes of assumptions		82,713		82,713
Differences between Projected and Actual Earnings on Plan Investments		5,242		5,242
TOTAL	**$**	**231,541**	**$**	**231,541**

Amortization of Deferred Outflows and Deferred Inflows of Resources

Year*		
2024	$	(23,954)
2025	$	(23,827)
2026	$	(37,383)
2027	$	(28,234)
2028	$	(5,756)
Thereafter	$	(2,211)
TOTAL	**$**	**(121,364)**

*Due to transition to using data one year in arrears, amortization schedule begins the year after the measurement date

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

PLAN DESCRIPTION:

Health care and life insurance programs for employees of the State of Washington are administered by the Washington State Health Care Authority (HCA). The HCA calculates the premium amounts each year that are sufficient to fund the State-wide health and life insurance programs on a pay-as-you-go basis. These costs are passed through to individual state agencies based upon active employee headcount; the agencies pay the premiums for active employees to the HCA. The agencies may also charge employees for certain higher cost options elected by the employees.

State of Washington retirees may elect coverage through state health and life insurance plans, for which they pay less than the full cost of the benefits, based on their age and other demographic factors.
The health care premiums for active employees, which are paid by the agency during employees' working careers, subsidize the "underpayments" of the retirees. An additional factor in the Other Post Employment Benefit (OPEB) obligation is a payment that is required by the State Legislature to reduce the premiums for retirees covered by Medicare (an "explicit subsidy"). For FY 2024, this amount was $183 per member to cover retirees eligible for parts A and B of Medicare, per month. This rate will remain the same for calendar year 2025. This is also passed through to State agencies via active employee's rates charged to the agency.

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 the 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. As of June 30, 2023, and 2022, the total University's headcount percentage membership in the PEBB plan consisted of the following:

OPEB Plan Participants

FYE	Active Employees	Retirees Receiving Benefits	Retirees Not Receiving Benefits	Total Participants
2022	2006	798	NA***	2804***
2023	2049	807	NA***	2856***

*** Per FY24 PEFI report, HCA doesn't have data on this group and OSA doesn't have the methodology to reasonably estimate it. For FY24, we are reporting this amount as not available.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on the University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on the System's financial statements.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement period:

Fiscal year 2024:

- **Inflation:** 2.35%
- **Salary Increases:** 3.25% including service-based salary increases
- **Health Care Trend Rates:*** Initial rate ranges from 2-11% adjusting to 3.8% in 2080
- **Post-retirement Participation:** 60.00%
- **Spouse Coverage:** 45.00%

Fiscal year 2023 Actuarial Assumptions are identical to fiscal year 2024 Actuarial Assumptions, per OFM's OPEB Allocation Report for the Fiscal Year Ended June 30, 2024, and the OPEB Allocation Report for the Fiscal Year Ended June 30, 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates, which vary by member status. The Office of the State Actuary (OSA) applied age offsets as appropriate to better tailor the mortality rates to the demographics of the plan. The OSA applied the long-term MP-2017 generational improvement scale to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis, meaning members are assumed to receive additional mortality improvements in each future year, throughout their lifetime.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 3.54% was used for the June 30, 2022, measurement date and 3.65% for the June 30, 2023, measurement date.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 2.16% was used for the June 30, 2021, measurement date and 3.54% for the June 30, 2022, measurement date.

The following presents Housing & Dining's proportional share of the total University OPEB liability, calculated using the discount rate of 3.65%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65%) or 1 percentage point higher (4.65%) than the current rate.

Fiscal year 2024:

Total OPEB Liability Discount Rate Sensitivity	
1% Decrease	$2,155,744
Current Discount Rate - 3.65%	$1,842,410
1% Increase	$1,590,366

The following presents Housing & Dining's proportional share of the total University OPEB liability, calculated using the discount rate of 3.54%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate.

Fiscal year 2023:

Total OPEB Liability Discount Rate Sensitivity	
1% Decrease	$2,049,508
Current Discount Rate - 3.54%	$1,749,092
1% Increase	$1,507,354

The following represents the total OPEB liability of the System, calculated using the health care trend rates of 2-11% reaching an ultimate range 3.8%, 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 or 1 percentage point higher than the current rate:

Fiscal year 2024:

Total OPEB Liability Health Care Cost Trend Rate Sensitivity	
1% Decrease	$1,548,184
Current Discount Rate - 2-11%	$1,842,410
1% Increase	$2,221,105

The following represents the total OPEB liability of the System, calculated using the health care trend rates of 2-11% reaching an ultimate range 3.8%, 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 or 1 percentage point higher than the current rate:

Fiscal year 2023:

Total OPEB Liability Health Care Cost Trend Rate Sensitivity	
1% Decrease	$1,480,928
Current Discount Rate - 2-11%	$1,749,092
1% Increase	$2,092,162

*For additional detail on the health care trend rates, OPEB plan information and actuarial computations please reference the Washington State Annual Comprehensive Financial Report on OFM's website:
https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report
and the Office of the State Actuary's website:
https://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx

TOTAL OPEB LIABILITY:

As of June 30, 2024, and 2023, components of the proportionate share calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for the System are represented in the following table:

FY24 Proportionate Share of WWU's share		2.774655%
Change from prior year		0.1428%
FY23 Proportionate Share of WWU's share		2.631904%
Change from prior year		0.3430%
FY22 Proportionate Share of WWU's share		2.288856%
Schedule of Changes in Total OPEB Liability		
Total OPEB Liability	**2024**	**2023**
Service cost	$64,545	$129,030
Interest	64,836	59,868
Changes of benefit terms	-	-
Differences between expected & actual experience	-	(59,289)
Changes in assumptions	(31,178)	(1,001,045)
Benefit payments	(45,161)	(43,985)
Change in Proportionate share	(54,593)	26,718
Other	-	-
Net Change in Total OPEB Liability	**($1,551)**	**($888,704)**
Total OPEB Liability - Beginning	**$1,749,092**	**$2,293,979**
Change in proportionate share	**94,869**	**343,816**
Total OPEB Liability - Ending	**$ 1,842,410**	**$1,749,092**

The System's proportionate share of OPEB expense for the fiscal years ended June 30, 2024, and 2023 was $68,424 and $364,845, respectively.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES:

The tables below summarize the System's deferred outflows and inflows of resources related to OPEB, together with the related future year impacts to expense from amortization of those deferred amounts:

Deferred Outflows of Resources

	2024	2023
Change in proportion	36,980	$ 45,815
Difference between expected and actual experience	27,976	36,462
Changes of assumptions	119,720	143,358
Transactions subsequent to the measurement date	46,427	44,144
TOTAL	**$ 231,103**	**$ 269,779**

Deferred Inflows of Resources

	2024	2023
Change in proportion	$ 175,573	$ 114,574
Difference between expected and actual experience	54,713	61,542
Changes of assumptions	1,103,866	1,268,032
TOTAL	**$ 1,334,152**	**$ 1,444,148**

Amortization of Deferred Outflows and Deferred Inflows of Resources

Year	
2025	$ (215,792)
2026	$ (215,792)
2027	$ (176,003)
2028	$ (123,433)
2029	$ (140,083)
Thereafter	$ (278,372)
TOTAL	**$ (1,149,475)**

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REQUIRED SUPPLEMENTARY INFORMATION

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of the System's Proportionate Share of the Net Pension Liability

Schedule of Housing and Dining System Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 1
Measurement Date ended June 30

Measurement Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Housing & Dining System PERS 1 employers' proportion of the net pension liability	0.016016%	0.014712%	0.014101%	0.013209%	0.013928%	0.014231%	0.014279%	0.007530%	0.007283%	0.008087%
Housing & Dining System PERS 1 employers' proportionate share of the net pension liability	$1,157,409	$769,578	$757,281	$626,778	$622,041	$547,248	$504,120	$91,963	$202,773	$184,613
Housing & Dining System PERS 1 employers' covered-employee payroll	$1,668,417	$1,607,762	$1,657,525	$1,608,185	$1,826,650	$1,335,428	$2,155,194	$1,163,385	$805,823	$1,005,259
Housing & Dining System PERS 1 employers' proportionate share of the net pension liability as a percentage of its covered-employee payroll	69.37%	47.87%	45.69%	38.97%	34.05%	40.98%	23.39%	7.90%	25.16%	18.36%
Plan fiduciary net position as a percentage of the total pension liability	61.19%	59.10%	57.03%	61.24%	63.22%	67.12%	68.64%	88.74%	76.56%	80.16%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of the System's Proportionate Share of the Net Pension Liability/(Asset)

Schedule of Housing and Dining System Proportionate Share of the Net Pension Liability (Asset)
Public Employees' Retirement System (PERS) Plan 2/3
Measurement Date ended June 30

Measurement Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Housing & Dining PERS 2/3 employers' proportion of the net pension liability (asset)	0.017383%	0.017106%	0.017670%	0.016991%	0.017818%	0.018381%	0.018525%	0.009681%	0.009480%	0.010450%
Housing & Dining System PERS 2/3 employers' proportionate share of the net pension liability (asset)	$351,380	$611,214	$889,666	$590,345	$304,222	$178,546	$236,926	($964,374)	(351,575)	(428,295)
Housing & Dining System PERS 2/3 employers' covered-employee payroll	$1,496,262	$1,516,820	$1,681,103	$1,666,293	$1,876,389	$1,370,045	$2,178,332	$1,165,232	$805,823	$1,005,259
Housing & Dining System PERS 2/3 employers' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	23.48%	40.30%	52.92%	35.43%	16.21%	13.03%	10.88%	-82.76%	-43.63%	-42.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.29%	89.20%	85.82%	90.97%	95.77%	97.77%	97.22%	120.29%	106.73%	107.02%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Agent Employer Plan

Schedule of Changes in Housing and Dining System's Proportionate Share of the WWUSRP Total Pension Liability and Related Ratios

Schedule of Changes in WWU's Net Pension Liability and Related Ratios
WWUSRP - Housing & Dining
Fiscal Year ended June 30*
(dollars in thousands)

	2017	2018	2019	2020	2021	2022	2023	2024
WWUSRP total pension liability-Beginning	$379	$350	$269	$363	$481	$186	$283	$148
Service Cost	5	32	9	10	12	3	4	-
Interest	4	36	13	13	11	13	18	-
Difference between expected and actual experience	(26)	(96)	35	28	(201)	69	(41)	-
Changes in assumptions	(11)	(36)	44	74	(110)	20	(28)	-
Benefits payments **	(1)	(17)	(7)	(7)	(7)	(8)	(7)	-
Net change in total pension liability	(29)	(81)	94	118	(295)	97	(54)	-
WWUSRP total pension liability-Ending	$350	$269	$363	$481	$186	$283	$229	$148
Plan Fiduciary Net Position ***					$70	$73	$81	$0
WWUSRP net pension liability-Ending					$116	$210	$148	$148
WWU URP employers' covered-employee payroll	$486	$500	$499	$403	$381	$324	$217	$251
WWUSRP total or net pension liability as a percentage of its covered-employee payroll (net as of FY21)	71.99%	53.81%	72.81%	119.13%	30.41%	64.75%	68.26%	58.85%

*This schedule is to be built prospectively until it contains ten years of data.
** As of FY24, benefit payments are deferred outflows and don't factor into FY24 NPL calculation
*** Consistent with GASB No. 67/68, plan assets are included in financial reporting beginning in FY 21
Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedule of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 1
Fiscal Year Ended June 30
Housing and Dining System

Fiscal Year	Contractually Required Contributions	Contributions related to covered payroll of employees Participating in PERS plan 1	UAAL Contributions related to covered payroll of employees Participating in PERS plan 2/3	Total Contributions in relation to the Actuarially Determined Contributions	Contribution deficiency (excess)	Covered payroll of employees participating in PERS 1	Covered payroll of employees participating in PERS 2/3	Total Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2015	$67,849	$6,987	$60,862	$67,849	$0	$62,902	$1,544,860	$1,607,762	4.22%
2016	$79,994	$1,725	$78,269	$79,994	$0	$56,705	$1,600,821	$1,657,525	4.83%
2017	$79,456	$0	$79,456	$79,456	$0	$43,181	$1,565,004	$1,608,185	4.94%
2018	$93,100	$0	$93,100	$93,100	$0	$31,355	$1,795,295	$1,826,650	5.10%
2019	$102,045	$0	$102,045	$102,045	$0	$4,506	$1,330,922	$1,335,428	7.64%
2020	$103,485	$0	$103,485	$103,485	$0	$10,773	$2,144,421	$2,155,194	4.80%
2021	$56,092	$0	$56,092	$56,092	$0	$827	$1,162,558	$1,163,385	4.82%
2022	$44,632	$0	$44,632	$44,632	$0	$0	$805,823	$805,823	5.54%
2023	$55,110	$0	$55,110	$55,110	$0	$0	$1,005,259	$1,005,259	5.48%
2024	$47,451	$0	$47,451	$47,451	$0	$0	$1,087,894	$1,087,894	4.36%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedule of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 2/3
Fiscal Year Ended June 30
Housing and Dining System

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2015	$83,163	$83,163	$0	$1,547,592	5.37%
2016	$105,012	$105,012	$0	$1,681,103	6.25%
2017	$106,724	$106,724	$0	$1,666,293	6.40%
2018	$140,761	$140,761	$0	$1,876,389	7.50%
2019	$155,276	$155,276	$0	$1,370,045	11.33%
2020	$175,222	$175,222	$0	$2,178,332	8.04%
2021	$93,869	$93,869	$0	$1,165,232	8.06%
2022	$76,541	$76,541	$0	$805,823	9.50%
2023	$97,190	$97,190	$0	$1,005,259	9.67%
2024	$103,255	$103,255	$0	$1,087,894	9.49%

PENSION PLAN INFORMATION

Agent Employer Plan
Schedule of Contributions

Schedule of Contributions
WWUSRP Plan - Housing & Dining
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered-employee payroll*	Contributions as a percentage of covered-employee payroll
2021	$2,613	$2,613	$ -	$381,428	0.69%
2022	$2,963	$2,963	$ -	$324,347	0.91%
2023	$2,926	$2,926	$ -	$216,833	1.35%
2024	$3,021	$3,021	$ -	$251,488	1.20%
2025					
2026					
2027					
2028					
2029					
2030					

Notes:
This schedule will be built prospectively until they contain ten years of data.

OPEB INFORMATION

Cost Sharing Healthcare Plans
Schedule of System Changes in Total OPEB Liability and Related Ratios

Schedule of Housing and Dining System Changes in Total OPEB Liability and Related Ratios
Fiscal Year ended June 30 *

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability-Beginning	$3,663,726	$3,577,005	$3,279,944	$3,442,549	$3,733,792	$2,293,979	$1,749,092
Service Cost	$90,045	$133,243	$139,391	$154,941	$114,655	$129,030	$64,545
Interest	$42,178	$91,602	$120,913	$129,611	$49,553	$59,868	$64,836
Difference between expected and actual experience	$0	$83,615	$0	-$19,862	$0	-$59,289	$0
Changes in assumptions	-$205,746	-$583,308	$225,173	$84,017	$21,172	-$1,001,045	-$31,178
Benefits payments	-$21,495	-$38,688	-$55,311	-$61,710	-$37,753	-$43,985	-$45,161
Change in proportionate share	$8,297	$16,475	-$267,560	$136,264	-$1,587,441	$370,534	$40,275
Other				-$132,018			
Total OPEB liability-Ending	$3,577,005	$3,279,944	$3,442,549	$3,733,792	$2,293,979	$1,749,092	$1,842,410
Housing and Dining System employers' covered-employee payroll	$3,257,555	$3,567,358	$3,921,083	$2,719,872	$2,910,537	$3,222,771	$3,295,997
Housing and Dinning employers' proportionate share of total OPEB liability as a percentage of its covered-employee payroll	109.81%	91.94%	87.80%	137.28%	78.82%	54.27%	55.90%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Plans Administered by Department of Retirement Systems (DRS)

The Office of the State Actuary (OSA) calculates the actuarially determined contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined in Chapter 41.45 RCW.

The total pension liability (TPL) for each of the plans was determined using the most recent actuarial valuation completed in 2023 with a valuation date of June 30, 2022. The actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS website. The actuarial assumptions used in the June 30, 2022 valuations were based on the results of the 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. Additional assumptions for subsequent events and law changes are current as of the 2022 Actuarial Valuation Report. https://leg.wa.gov/osa/

Additional Considerations on ADC for All Plans: The OSA calculates the ADC consistent with the methods described above. Adopted contribution rates could be different pending the actions of the governing bodies.

For cost-sharing plans, OSA calculates the contractually required contributions (CRC) using the same assumptions and methods as the ADC, except that the CRC reflect the adopted contribution rates for the time period shown. These might differ from the contribution rates produced for the ADC.

Plans administered by the University

On July 1, 2020, the state of Washington established a trust for contributions paid by WWU for the benefit of Western Washington University's Supplemental Retirement Plan (WWUSRP) in accordance with Revised Code of Washington 41.50.075. As a result, the applicable accounting guidance for the WWUSRP has changed to GASB codification section P20 "Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specific Criteria." This event gives rise to a change in WWU's estimates of future obligations, deferrals and pension expense related to the WWUSRP. WWU now reports the plan's net pension liability (total pension liability less the plan's fiduciary net position).

Under GASB 67/68, the discount rate is now based on the long-term expected rate of return on pension plan investments. The Total Pension Liability is now compared against the plan's Fiduciary Net Position to determine the Net Pension Liability.

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

OPEB Plan administered by the Healthcare Authority of Washington State

The OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4 to pay related benefits. There were no significant changes during the fiscal year 2023 measurement period compared to the fiscal year 2022 measurement period.

OTHER INFORMATION

SCHEDULE OF ROOM AND BOARD RATES
YEAR ENDED JUNE 30, 2024

(Unaudited)

RESIDENCE HALLS

	Meals per Quarter			
	Unlimited	125	100	
Room and Board Academic Year Contracts				
Value Tier				
Double room/double occupancy	$14,915	$14,342	$13,780	
Single room/single occupancy	$16,426	$15,853	$15,291	
Double room/single occupancy (super single)	$17,302	$16,729	$16,167	
Triple room/triple occupancy	$12,640	$12,067	$11,505	
Standard Tier				
Double room/double occupancy	$15,468	$14,895	$14,333	
Single room/single occupancy	$17,070	$16,497	$15,935	
Double room/single occupancy (super single)	$17,998	$17,425	$16,863	
Triple room/triple occupancy	$13,025	$12,452	$11,890	
Premium Tier				
Double room/double occupancy	$16,384	$15,811	$15,249	
Single room/single occupancy	$18,135	$17,562	$17,000	
Double room/single occupancy (super single)	$19,150	$18,577	$18,015	
Triple room/triple occupancy	$13,852	$13,279	$12,717	

APARTMENTS

	Double with 2/bedroom	Super single 1/bedroom	Far
Apartment only Academic Year Contracts			
Birnam Wood - 2 bedroom units	$4,847	$9,694	

SCHEDULE OF OCCUPANCY
Year Ended June 30, 2024
(Unaudited)

	OCCUPANCY CAPACITY		ACTUAL	ACTUAL OCCUPANCY AS A PERCENT OF	
	Designed (1)	Operating (2)	OCCUPANCY (3)	Designed Capacity	Operating Capacity
Fall 2023	4,481	4,342	4,152	92.7%	95.6%
Winter 2024	4,481	4,342	4,048	90.3%	93.2%
Spring 2024	4,481	4,342	3,818	85.2%	87.9%
Average	4,481	4,342	4,006	89.4%	92.3%

(1) Designed capacity is the number of students for which the Housing and Dining System was originally constructed and subsequently remodeled to accommodate.

(2) Operating capacity is the number of students that can effectively be accomodated in an academic quarter based on housing policies in effect for that quarter.

(3) Actual occupancy is calculated as the quarterly average occupancy

SCHEDULE OF INSURANCE COVERAGE FY 2024

WWU purchases buildings, contents and business interruption insurance for the Housing and Dining System through its participation in the State of Washington Alliant Property Insurance Program (APIP). The Housing and Dining System is responsible for 100% of its portion of the premium. Business interruption coverage is provided on rental income and earnings from insured property with specific limits for each location. Other highlights of insurance coverage are as follows:

- Repair or replacement cost coverage for all scheduled buildings for "all risk" of direct physical loss or damage, including earthquake and flood.

- The policy limit is $500,000,000 per occurrence, with an aggregate limit of $100,000,000 for earthquake and flood damage, and $100,000,000 sub-limit for business interruption. A $250,000 deductible per occurrence applies, which increases to 3% of the value of damaged property subject to a $250,000 minimum for earthquake and flood damage.

- Equipment breakdown insurance (a.k.a. boiler & machinery insurance) – State of Washington Program, $200,000,000 property damage limit subject to a $5,000 deductible for covered equipment.

- Third-party bodily injury and property damage liability insurance – State Self-Insurance Liability Program (SILP), $10,000,000 per occurrence limit, with a commercial excess liability insurance policy above, and zero deductible.

The Housing and Dining System's property insurance in effect at June 30, 2024 is summarized as follows:

		Values Used for Fire and Extended Coverage of Buildings
Ridgeway Residences and Commons		$128,550,602
Fairhaven Residences and Commons		94,078,054
Buchanan Towers		66,317,129
Edens Hall and Edens Hall North		49,197,259
Viking Union, Addition and Commons		70,493,429
Birnam Wood Residences		62,256,492
Nash Hall		28,268,246
Mathes hall		38,496,956
Higginson hall		25,747,882
Commissary		27,235,214
Lakewood Recreational Facility		3,948,394
Alma Clark Glass Hall		61,164,742
	Building Insured Values	655,754,399
	Insured Contents	16,757,379
	Total	$672,511,778

EXPENDED FOR PLANT FACILITIES FY 2024 and FY 2023

Expenditures by the System to maintain and improve its facilities are listed below. Some of these projects are capitalized and increase the value of the System's buildings. Others are costs to maintain the buildings and infrastructure and are expensed.

	2024	2023
Capitalized Projects		
New Residence Hall / Planning	$ -	$866,704
Other capitalizable	3,755,662	2,832,511
	$3,755,662	$3,699,215
Non-Capitalized Projects		
Stormwater & Site Drainage	$457,100	$ -
Sewer Repair	39,327	26,552
Painting	91,756	424,310
Equipment	-	-
Viking Union Projects	221,574	111,257
Fire Safety / Safety Corrections	318,998	73,543
Plumbing, heating and electrical	245,714	19,895
Bathroom Upgrades	45,139	169,421
Access Control	174,629	1,585,830
Network & WiFi projects	272,920	177,996
Furniture & Carpet	162,212	303,809
Other	2,129,352	921,956
Dining Equipment / Upgrades	360,762	71,362
	$4,519,483	$3,885,931

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

Board of Trustees
Housing and Dining
Bellingham, Washington

We have audited, in accordance with the 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 financial statements of, the business-type activities of Western Washington University Housing and Dining System (the "System"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated December 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System'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 System's financial statements 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 or significant deficiencies may exist that were not identified.

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Board of Trustees
Western Washington University Housing and Dining System

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 System'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 System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

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Bellingham, Washington
December 30, 2024

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Board of Trustees
Western Washington University Wade King Student Recreation Center
Bellingham, Washington

We have audited the financial statements of the business-type activities of Western Washington University Wade King Student Recreation Center as of and for the year ended June 30, 2024, and have issued our report thereon dated December 30, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our planning communication on March 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western Washington University Wade King Student Recreation Center are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

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Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

The report was modified to include an emphasis of a matter paragraph regarding the fact the financial statements of Western Washington University Wade King Student Recreation Center are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities that is attributable to the transactions of Western Washington University Wade King Student Recreation Center. They do not purport to, and do not, present fairly the financial position of Western Washington University as of June 30, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication is intended solely for the information and use of the Board of Trustees and management of Western Washington University Wade King Student Recreation Center and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bellingham, Washington
December 30, 2024



WADE KING STUDENT RECREATION CENTER

Table of Contents

Independent Auditor's Report 2

Management's Discussion and Analysis 7

Financial Statements
- Statement of Net Position 15
- Statement of Revenues, Expenses and Changes in Net Position 16
- Statement of Cash Flows 17
- Notes to the Financial Statements 18

Required Supplementary Information

Pension Plan Information
- Schedules of Recreation Center's Proportionate Share of the Net Pension Liability 49
- Schedule of Changes in Recreation Center's Proportionate Share of the Net Pension Liability and Related Ratios 50
- Schedules of Contributions 52

OPEB Information:
- Schedule of Recreation Center's Changes in Total OPEB Liability and Related Ratios 56

Notes to Required Supplementary Information 57

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards 59

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Western Washington University Wade King Student Recreation Center
Bellingham, Washington

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Western Washington University Wade King Student Recreation Center, an auxiliary enterprise of Western Washington University, which comprise the statement of net position as of June 30, 2024 and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Washington University Wade King Student Recreation Center as of June 30, 2024, and the changes in net position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Washington University Wade King Student Recreation Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

Reporting Entity

As discussed in Note 1, the financial statements of Western Washington University Wade King Student Recreation Center are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities that is attributable to the transactions of Western Washington University Wade King Student Recreation Center. They do not purport to, and do not, present fairly the financial position of Western Washington University as of June 30, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Prior Year Financial Statements

The financial statements of Western Washington University Wade King Student Recreation Center for the year ended June 30, 2023, were audited by another auditor who expressed an unmodified opinion on those financial statements on December 8, 2023.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Western Washington University Wade King Student Recreation Center's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension and other post-employment benefit schedules, as referenced in the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **December 30, 2024**December 30, 2024, on our consideration of Western Washington University Wade King Student Recreation Center'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 solely 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 the effectiveness of Western Washington University Wade King Student Recreation Center's 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 Western Washington University Wade King Student Recreation Center's internal control over financial reporting and compliance.

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Bellingham, Washington
December 30, 2024

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Overview

Western Washington University Wade King Student Recreation Center (the Recreation Center) is a state-of-the-art open recreation fitness and wellness facility that has been created and shaped by the vision and support of Western Washington University (WWU) students. The Recreation Center was one of the nation's first recreation centers designed to meet Leadership in Energy and Environmental Design (LEED).

The following discussion and analysis provide an overview of the financial position and activities of the Recreation Center for the fiscal years ended June 30, 2024 and 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements and accompanying notes and required supplementary information which follow this section.

Using the Financial Statements

The Recreation Center's financial reports include the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position and the Statement of Cash Flows.

The statements are prepared in accordance with Governmental Accounting Standard Board (GASB) principles, which establish standards for external financial reporting for public colleges and universities. The financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred.

Statement of Net Position

The Statement of Net Position presents the financial condition of the Recreation Center at the end of the fiscal year and reports all assets, deferred outflows, liabilities, deferred inflows and net position of the Recreation Center.

The amounts in these statements represent the assets available to continue the operations of the Recreation Center and identify the amount owed to vendors and other parties. The sum of assets and deferred outflows less liabilities and deferred inflows is net position. Net position is one indicator of the current financial condition of the Recreation Center.

Below is a condensed view of the Statements of Net Position as of June 30, 2024, 2023 and 2022:

	2024	2023	2022
Assets			
Current assets	$718,857	$1,051,425	$827,357
Noncurrent assets	4,749,212	4,177,538	4,489,349
Capital assets, net	14,557,836	15,482,515	16,427,194
Total assets	20,025,905	20,711,478	21,743,900
Deferred Outflows	415,769	451,184	408,270
Liabilities			
Current liabilities	1,079,182	1,044,150	1,023,949
Noncurrent liabilities	16,153,159	17,255,046	18,634,877
Total liabilities	17,232,341	18,299,196	19,658,826
Deferred Inflows	490,433	572,131	532,608
Net Position			
Net investment in capital assets	(1,516,384)	(1,674,936)	(1,798,001)
Restricted for pensions	153,629	116,936	63,938
Restricted for system renewal and replacements	3,622,244	3,277,348	3,277,348
Unrestricted	459,411	571,987	417,451
Total net position	$2,718,900	$2,291,335	$1,960,736

The primary components in the asset category are cash, investments, receivables and capital assets. Total assets decreased $685,573 (-3.3%) and $1,032,422 (-4.7%) in FY 2024 and FY 2023, respectively.

Total cash and investments increased $239,986 (4.8%) (see Note 2) and $114,974 (2.4%) in FY 2024 and FY 2023, respectively, due to increased revenue and investing activity. In FY 2024, current unrestricted cash and investments decreased $334,790 primarily due to the shift of short-term investments to long-term. In FY 2023, current unrestricted cash and investments increased $237,183 primarily due to the shift of long-term investments to short-term investments.

During FY 2024 and FY 2023, the retirement plans managed by the Department of Retirement Systems (DRS) remained fully funded. The Recreation Center's share of the net pension assets are $108,160 and $102,808 for FY 2024 and FY2023, respectively (see Note 5).

FY 2024 capital assets saw a net decrease of $924,679 (-6.1%) and a net decrease of $944,679 (-5.8%) in FY 2023 due to depreciation. A small capital purchase was made during FY 2024 and no additional purchases of capital assets in FY 2023.

Current liabilities typically fluctuate depending on the timing of accounts payable payments and the receipt of deposits and revenue that is applicable to the next fiscal year. Current liabilities increased $35,032 (3.4%) during FY 2024 primarily due to changes in accrued wages and benefits and the current portion of bonds payable. Current liabilities increased in FY 2023 by $20,201 (2.0%) due to changes to accounts payable, unearned revenue balances and the current portion of the bonds payable.

Non-current liabilities decreased $1,101,887 (-6.4%) in FY 2024 and $1,379,831 (-7.4%) in FY 2023 mainly attributable to principal payments made on outstanding bonds (see Note 4) plus changes in pension and other postemployment benefits (OPEB) liabilities. The net pension liability decreased $12,674 (-12.7%) while the OPEB liability increased $14,584 (3.2%) during FY 2024, as opposed to a net pension liability increase of $8,734 and net OPEB liability decrease of $214,953 during FY 2023. These changes are primarily due to the fluctuations in the discount rate used for the net pension and OPEB calculations.

The difference between assets and deferred outflows less liabilities and deferred inflows is net position. The change in net position measures whether the overall financial condition has improved or deteriorated during the year and is driven by the difference between revenues and expenses. Total net position increased $427,565 (18.7%) and $330,599 (16.9%) during FY 2024 and FY 2023, respectively.

Net Position - Net investment in capital assets increased by $158,522 (9.5%) in FY 2024 and $123,065 (6.8%) in FY 2023. However, the overall balance remains negative due to assets being depreciated at a higher rate than the bond principal payments.

Net Position - Restricted for system renewals and replacements increased by $344,896 (10.5%) in FY 2024, with no change in FY 2023. These funds are allocated according to the capital and maintenance plan required by the debt covenants and are classified as restricted on the Statement of Net Position.

Net Position – Restricted funds for pensions increased by $36,693 (31.4%) in FY 2024 and $52,998 (82.9%) in FY 2023, primarily due to the discount rate applied to the DRS-managed retirement plans, which are fully funded.

Unrestricted net position decreased by $112,576 (-19.7%) in FY 2024, following an increase of $154,536 (37.0%) in FY 2023. The decrease in FY 2024 is primarily due to the transfer of unrestricted funds to restricted renewals and replacements.

Statement of Revenues, Expenses, and Changes in Net Position

The changes in Total Net Position, as presented on the Statement of Net Position, are detailed in the activity presented in the Statement of Revenues, Expenses and Changes in Net Position. This statement presents the Recreation Center's results of operations. In accordance with GASB reporting principles, revenues and expenses are classified as operating or non-operating.

In general, operating revenues are those received for providing goods and services to the members of the Recreation Center, primarily students. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues. Non-operating revenues are monies received for which goods and services are not provided, such as investment income. Non-operating expenses include interest expense on outstanding debt and amortization of bond premium.

Following is a condensed version of the Statement of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2024, 2023 and 2022:

	2024	2023	2022
Operating revenues	$ 4,946,670	$ 4,597,741	$ 4,544,302
Operating expenses	(4,350,983)	(3,987,067)	(3,832,974)
Income from operations	595,687	610,674	711,328
Nonoperating revenues	182,801	88,782	23,986
Nonoperating expenses	(350,923)	(368,857)	(663,251)
Increase in net position	427,565	330,599	72,063
Net position, beginning of year	2,291,335	1,960,736	1,888,673
Net position, end of year	$ 2,718,900	$ 2,291,335	$ 1,960,736

Revenues

The Recreation Center's largest source of revenue is a $113.84 per quarter mandatory service and activity (S&A) fee charged to each student taking six or more credits. This fee, called the "Student Recreation Fee," entitles use of the facility for those students taking six or more credits on WWU's main campus and is utilized for bond repayment as well as maintenance and operations within the facility. The revenue is net of an RCW required 3.5% allocation to an institutional financial aid fund (See Note 1). The academic yearly average (AYA) of students taking 6 or more credits decreased to 11,979 in FY 2024 from 12,002 in FY 2023 and decreased from 12,190 in FY 2022. There was an increase of $187,791 (4.6%) in mandatory service and activity fees during FY 2024. The previous year comparison (FY 2023 to FY 2022) showed a decrease of $144,492 (-3.4%) in mandatory service and activity fees. The AYA does not include summer term.

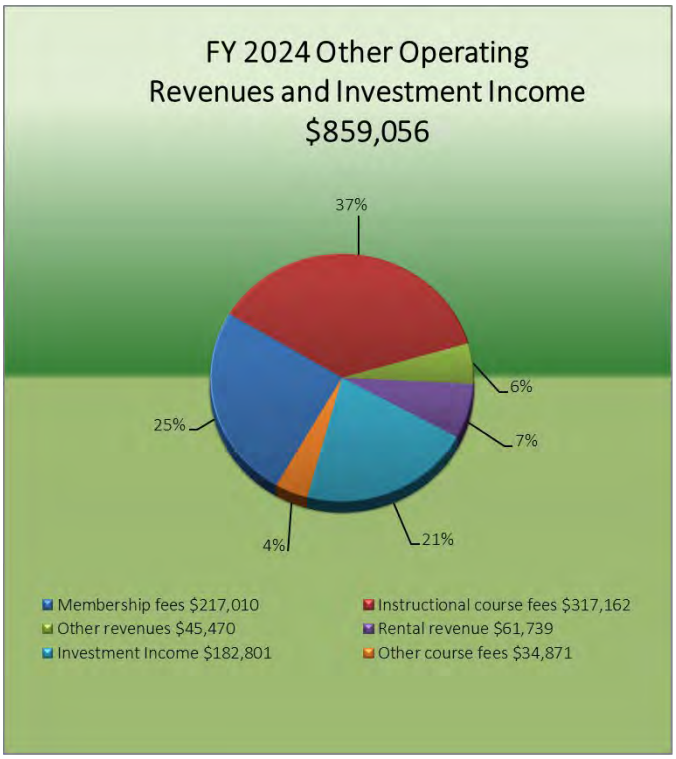
In addition to the mandatory student fee, the Recreation Center is supported by "Other Operating Revenues and Investment Income" as shown in the charts below.

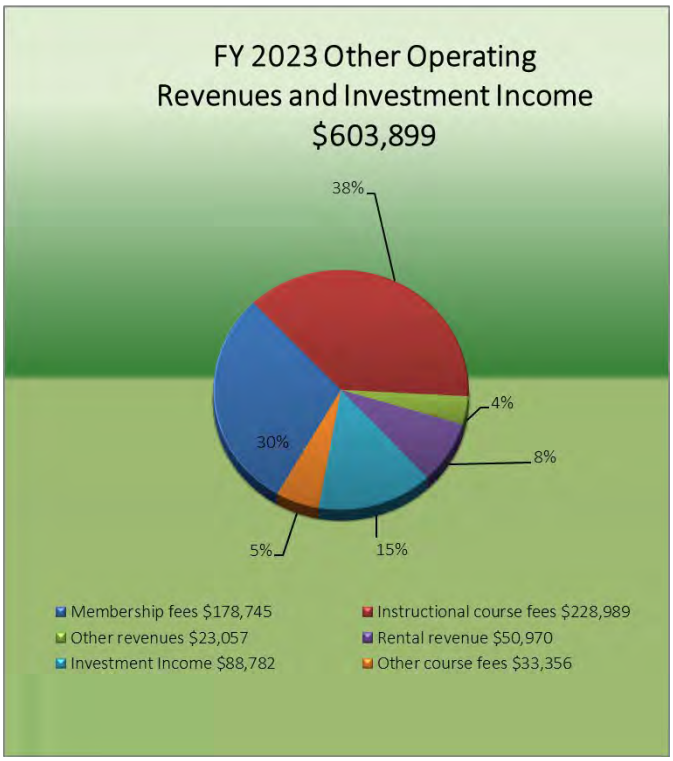
Other students, faculty, staff, and alumni may pay a membership fee on a voluntary basis to gain access to the facility. This voluntary membership fee revenue increased $38,265 (21.4%) in FY 2024 and dramatically by $104,371 (140.3%) during FY 2023. This was attributed to a more normal year of supplemental membership sales.

The Recreation Center saw another year of increased instructional course fee revenue as those numbers rose by $88,173 (38.5%) in FY 2024. Instructional course fees saw an increase in FY 2023 of $49,525 (27.6%), which was the second full year of the Recreation Center reopening after the COVID-19 pandemic.

Like the trend with instructional course fee revenue, rental revenue also increased in FY 2024 by $10,769 (21.1%). FY 2023 saw another year of full operations whereby rental revenue again increased by $26,807 (110.9%)

Other revenues were eliminated in FY 2021 due to facility closures and restrictions on use. During more normal conditions of FY 2023 and FY2024, other revenues increased by $6,347 (38%) in FY 2023 and by $22,413 (97.2%) in FY 2024.

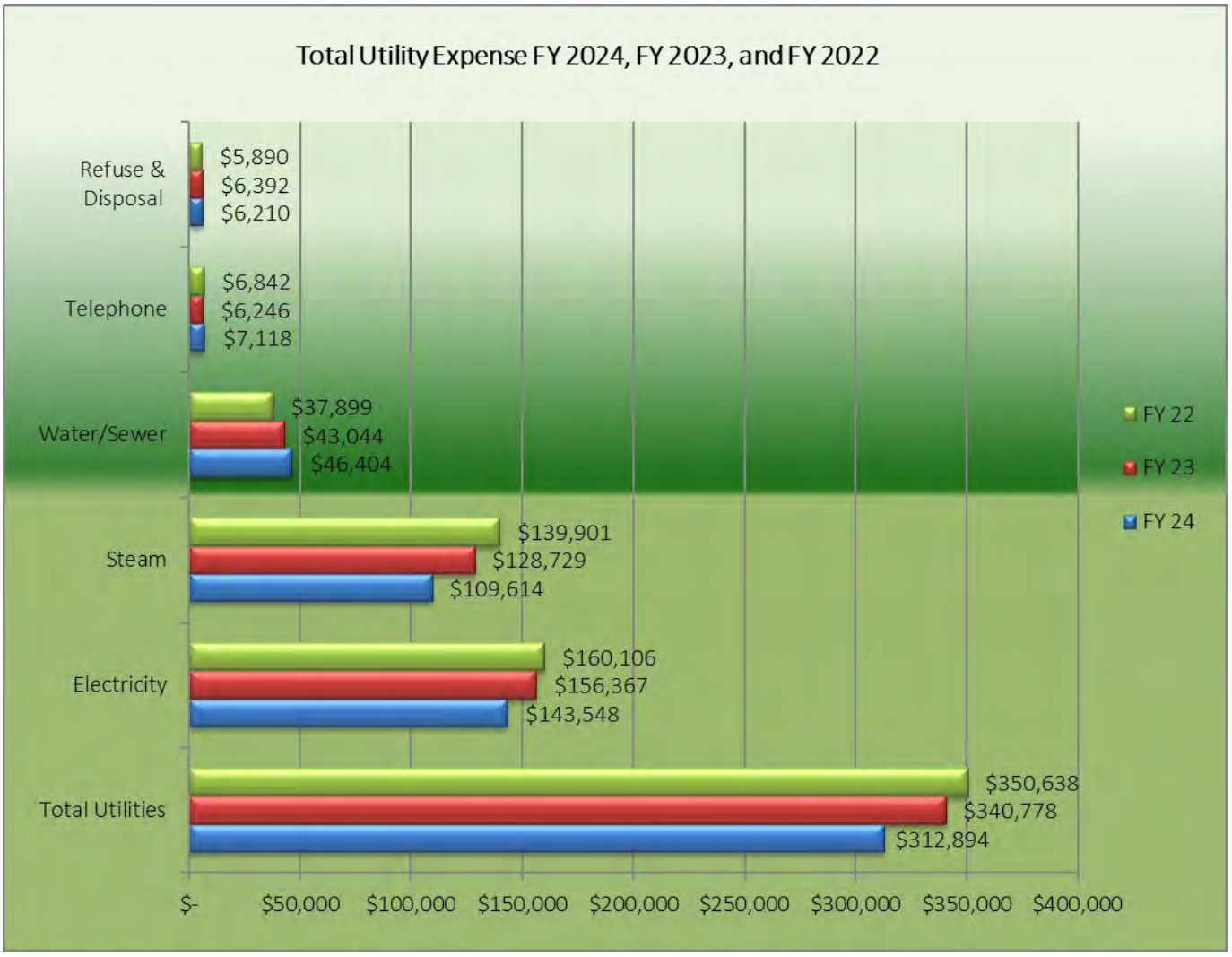




Expenses

The largest category of expenses for the Recreation Center is student and staff salaries and benefits expense. Salaries and benefits comprised 51.9% of the total operating expense in FY 2024 compared to 51.5% of the total operating expenses in FY 2023. During FY 2024, salaries and benefits expense increased by $202,580 (9.9%) and in FY 2023 by $269,079 (15.1%) due to drastic minimum wage increases and adjusted student wage compression issues combined with pension and OPEB adjustments.

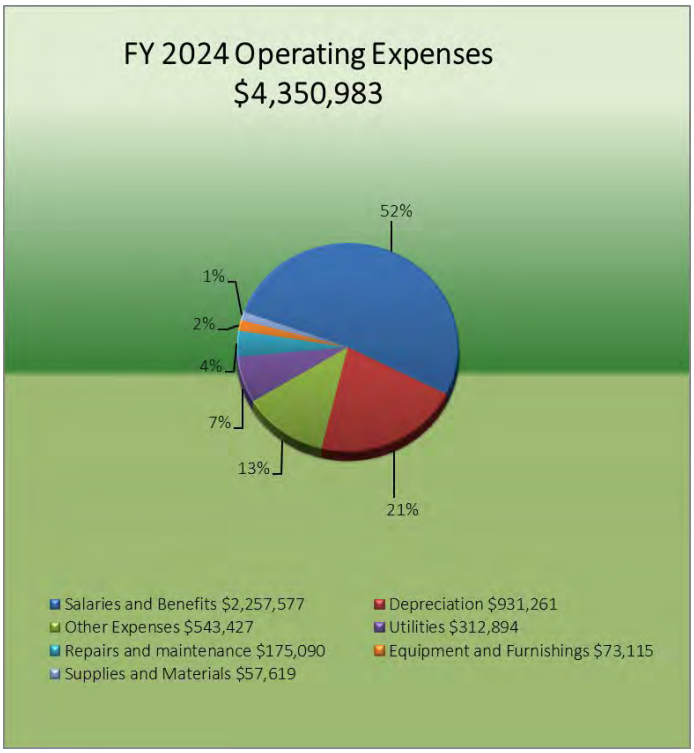
Total utility expenses decreased by $27,884 (-8.2%) in FY 2024 and by $9,860 (-2.8%) in FY 2023 due to increased facility cost saving upgrades (lighting, HVAC, etc.). The below graph provides information on the components of the utilities expense category.

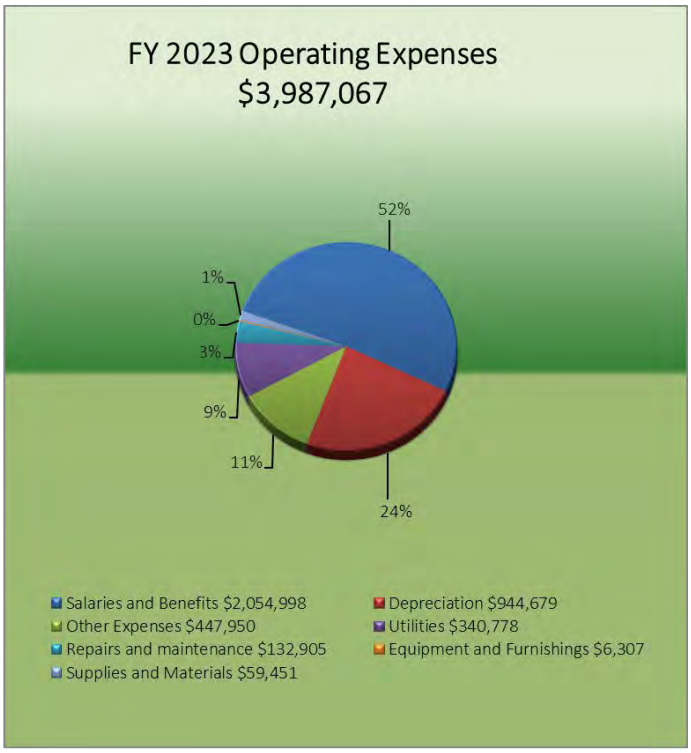


During FY 2024, the Recreation Center adopted a more aggressive approach to repairs and maintenance, resulting in an increase of $42,185 (31.7%) compared to FY 2023. This decision followed a conservative maintenance year in FY 2023, during which expenditures were $16,412 (-11.0%) lower than in FY 2022.

The Recreation Center has an equipment replacement plan which budgets $100,000 per year in equipment replacement and refurbishment. It should be noted that even though the Recreation Center was expected to have a larger equipment purchase in FY 2023, FY 2022 and FY 2021, this expense category was put on hold due to COVID-19 budget implications. The Recreation Center was able to spend a more "normal" amount on equipment replacement in FY 2024. Equipment spending in FY 2024 was $73,115, which was a $66,808 (1059.3%) increase from FY 2023. This amount is still well below the equipment replacement plan schedule of $100,000 per year.

WWU's administrative services assessment (ASA) fee increased by $19,846 (7.5%) and $3,666 (1.4%) in FY 2024 and FY 2023, respectively. This is directly related to the increase in revenue on which the assessment fee is assessed.





Reserve Funds

Bond covenants require an annual addition to the renewal and replacement (R&R) reserve based on management's assessment of the funding level necessary to maintain the facility over the long term. Management reaffirmed the Facilities Development and Operations lifecycle maintenance plan for major maintenance and building repair and increased the annual contribution to $250,000 beginning in FY 2009 to meet anticipated building maintenance and repairs expenses. Due to reduced revenue from COVID-19 implications only $50,000, $200,000, and $100,000 was placed into the R&R reserve, respectively for FY 2022, FY 2023 and FY 2024. This reduction is not seen as cause for concern since the closures effectively reduced the wear and tear on much of the facility. As of June 30, 2024, the total restricted and unrestricted R&R balance was $3,889,323 compared to $3,664,303 in FY 2023. The restricted funds must be used to improve or maintain the Recreation Center facility.

Management established an Operating Reserve in FY 2005 for unforeseen or extraordinary expenses. The reserve acts as an emergency fund for unplanned repairs, insurance deductibles, and as an operating cushion to cover unforeseen decreases in revenue. Reserve funds can also be designated for facility improvements beyond basic maintenance or for the purchase of new equipment. In FY 2024 there was a $100,000 contribution to this reserve fund. As of June 30, 2024, the Operating Reserve balance was $1,101,214.

Financial Indicators

Ratios can be helpful in evaluating the Recreation Center's financial health and performance. The debt service coverage ratios for FY 2024, 2023, and 2022 were 3.59, 3.27, and 2.85, respectively. Bond covenants require a debt service ratio of at least 1.25. This ratio is calculated by dividing total operating revenues and investment income by the actual annual debt service paid during the fiscal year on the outstanding revenue bonds. The debt service amounts for FY 2024, FY 2023 and FY 2022 were $1,431,200, $1,432,877, and $1,603,163, respectively.

The Current ratio measures liquidity or the ability to meet current obligations with liquid assets. It is calculated by dividing current assets over current liabilities. For FY 2024, 2023, and 2022, this ratio was 66.61%, 100.70% and 80.80%, respectively.

The Return on Net Position indicates whether the Recreation Center is financially better off than in previous years by measuring total economic return. It is calculated by dividing the change in net position by total net position. For FY 2024, FY 2023 and FY 2022, that ratio was 15.73%, 14.43%, and 3.68%, respectively.

Utilization Rates

The reporting of utilization rates during FY 2021 seems somewhat irrelevant, considering that the Recreation Center was closed 8 of the 12 months. In addition, once the building reopened, it served students on a very restricted reservation basis, limiting what once was 2,000 students a day to under 500. Comparing FY 2022 to FY 2020, before the complete COVID 19 closure, we see the total number of visits has decreased. The utilization as a percentage of students enrolled was 9,568 (79.7%) of the estimated 12,002 AYA enrolled students using the facility in FY 2023. Utilization increased in FY 2024 with 9,506 (79.36%) of the estimated 11,979 AYA enrolled students using the facility. The AYA does not include summer term. Utilization information is recorded in the Recreation Center's software system when students present their membership cards upon entry to the facility. Visits by members and non-members totaled 306,370 during FY 2024 compared with 284,620 during FY 2023. The highest number of visits in a given day was recorded at almost 2,200 in FY 2024, higher than our peak visit day of 2,000 in FY 2023.

Economic Factors That Will Affect the Future

Overall enrollment is anticipated to remain steady in FY 2025. We continue to recover from the COVID-19 pandemic. The Recreation Center will again rely on emergency funds from the Operations Reserve to offset any loss or shortfall in revenue. Furthermore, the Recreation Center will become more creative in terms of promoting supplemental revenue through new class offerings, rentals, and new recreational programs. Major repairs will be placed on hold for FY 2025 until we have a stronger assessment of the economic impact of the stagnant enrollment and significant minimum wage impacts. The Recreation Center Advisory Committee (RCAC) will likely seek to increase the mandatory recreation fee for FY 2026 to combat the rising operational costs, such as staff and student wages, utilities, maintenance.

WADE KING STUDENT RECREATION CENTER
STATEMENT OF NET POSITION *June 30, 2024 and 2023*

Assets	2024	2023
Current assets		
Cash and cash equivalents (Note 2)	$207,632	$248,613
Investments (Note 2)	450,796	744,605
Accounts receivable, net of allowance of $9,795 in 2024 and $9,643 in 2023	58,663	56,705
Inventory	1,766	1,502
Total current assets	718,857	1,051,425
Noncurrent assets		
Investments (Note 2)	958,947	600,433
Restricted cash and cash equivalents (Note 2)	464,227	530,618
Restricted investments (Note 2)	3,158,017	2,875,364
Capital assets, net (Note 3)	14,557,836	15,482,515
Net pension Assets (Note 5)	108,160	102,808
Other Assets	59,861	68,315
Total noncurrent assets	19,307,048	19,660,053
Total assets	20,025,905	20,711,478
Deferred Outflows		
Relating to pensions (Note 5)	156,706	164,896
Relating to OPEB (Note 6)	59,386	70,307
Deferred loss on bond refunding	199,677	215,981
Total deferred outflows	415,769	451,184
Liabilities		
Current liabilities		
Accounts payable and accrued expenses	8,224	11,222
Accrued wages and benefits	75,765	67,617
Unearned revenue	22,557	27,533
Interest payable	95,533	101,033
Current portion of Net OPEB liabiity (Note 6)	12,103	11,745
Current portion of bonds payable (Note 4)	865,000	825,000
Total current liabilities	1,079,182	1,044,150
Noncurrent liabilities		
Compensated Absences	189,045	153,307
Net pension liability (Note 4, 5)	87,015	99,689
Net OPEB liability (Note 4, 6)	468,202	453,618
Bonds payable, less current portion (Note 4)	15,408,897	16,548,432
Total noncurrent liabilities	16,153,159	17,255,046
Total liabilities	17,232,341	18,299,196
Deferred Inflows		
Relating to pensions (Note 5)	146,362	193,056
Relating to OPEB (Note 6)	344,071	379,075
Total deferred inflows	490,433	572,131
Net Position		
Net investment in capital assets	(1,516,384)	(1,674,936)
Restricted for pensions	153,629	116,936
Restricted for system renewals and replacements	3,622,244	3,277,348
Unrestricted	459,411	571,987
Total net position	$2,718,900	$2,291,335

See Notes to Financial Statements

WADE KING STUDENT RECREATION CENTER *For the Years Ended*

STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION *June 30, 2024 and 2023*

	2024	2023
Operating Revenues		
Service and activity fees, net of mandatory transfer	$4,270,415	$4,082,624
Staff, faculty and alumni membership fees	217,010	178,745
Instructional course fees	317,162	228,989
Other course fees	34,874	33,356
Rental revenue	61,739	50,970
Other revenues	45,470	23,057
Total operating revenues	4,946,670	4,597,741
Operating Expenses		
Salaries and benefits	2,257,577	2,054,997
Depreciation	931,261	944,679
Utilities	312,894	340,778
Repairs and maintenance	175,090	132,905
Equipment and furnishings	73,115	6,307
Supplies and materials	57,619	59,451
Administrative assessment	285,243	265,397
Insurance	50,705	40,994
Other	207,479	141,559
Total operating expenses	4,350,983	3,987,067
Income from operations	595,687	610,674
Nonoperating Revenues (Expenses)		
Investment income	182,801	88,782
Interest expense	(350,923)	(368,857)
Total nonoperating (expenses) revenues	(168,122)	(280,075)
Increase in net position	427,565	330,599
Net Position, Beginning of Year	2,291,335	1,960,736
Net Position, End of Year	$2,718,900	$2,291,335

See Note to Financial Statement

	2024	2023
Cash Flows from Operating Activities		
Cash received from students and other customers	$4,939,736	$4,606,676
Payments to employees	(2,279,362)	(2,160,340)
Payments to suppliers	(1,165,407)	(987,144)
Net cash flows provided by operating activities	1,494,967	1,459,192
Cash Flows from Investing Activities		
Net (purchases)/ sales/ of investments in internal investment pool	(347,358)	(250,577)
Investment income received	182,801	88,782
Net cash flows used in investing activities	(164,557)	(161,795)
Cash Flows from Capital and Related Financing Activities		
Purchases of equipment	(6,582)	-
Interest paid on capital debt	(606,200)	(638,000)
Principal paid on capital debt	(825,000)	(795,000)
Net cash used in capital and related financing activities	(1,437,782)	(1,433,000)
Net decrease in cash and cash equivalents	(107,372)	(135,603)
Cash and cash equivalents, beginning of year	779,231	914,834
Cash and cash equivalents, end of year	$671,859	$779,231
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Income from operations	$595,687	$610,674
Adjustments to reconcile operating income to net cash flows from operating activities		
Depreciation	931,261	944,679
Change in operating assets and liabilities		
Accounts receivable	(1,958)	12,293
Accounts payable, accrued expenses, salaries and benefits	40,888	(61,263)
Unearned revenue	(4,976)	(3,358)
Pension and OPEB liabilities and related deferred outflows and inflows of resources	(65,671)	(44,655)
Inventory	(264)	822
Net cash flows provided by operating activities	$1,494,967	$1,459,192

See Notes to Financial Statements

NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Western Washington University Wade King Student Recreation Center (the Recreation Center) is a self-supporting, auxiliary enterprise of Western Washington University (WWU). The Recreation Center is an open recreation fitness and wellness facility for the benefit of eligible students and associated members of WWU. The facility includes a lap/leisure pool and a whirlpool, a three-court gym with elevated running track, a multi-activity court, a rock-climbing wall, weight, and cardio areas, two group exercise/aerobic rooms, locker rooms, an injury rehabilitation room, a retail food service and lounge area, a conference room, and administrative offices for the Department of Campus Recreation. The Recreation Center is located on WWU's main campus and is supported by a service and activity fee assessed to students quarterly. In addition, memberships are available for purchase by faculty/staff, alumni, and others closely associated with WWU.

The facility was named in memory of Wade King, a 10-year-old who died in 1999 in a pipeline explosion in Bellingham. Prior to FY 2011, Wade King's parents, Frank and Mary King, pledged a lifetime gift of $50,000 per year to the Western Washington University Foundation, a related party, restricted for support to ensure continued quality facilities and programs at the Recreation Center. The Recreation Center requests funds from the Western Washington University Foundation when expenditures are incurred. This gift has been restructured to an estate gift.

Financial Statement Presentation

The financial statements are presented in accordance with generally accepted accounting principles and follow the guidance given by the Governmental Accounting Standards Board (GASB). These statements are special purpose reports reflecting the net position, results of operations and cash flows of the Recreation Center. These statements present only a selected portion of the activities of WWU. As such, they are not intended to and do not present either the financial position, results of operations, or changes in net position of WWU.

Basis of Accounting

The Recreational Center's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred.

Cash, Cash Equivalents, and Investments

WWU records all cash, cash equivalents and investments at fair value. To maximize investment income, WWU combines funds from all departments into an investment pool. The Recreation Center records their share of cash, cash equivalents and investments in the same relation as WWU investment pool itself. Investment income is allocated to the Recreation Center in proportion to its average balance in the investment pool.

Inventory

Inventory consists primarily of athletic and other supplies. Inventory is stated at the lower of cost (first-in, first-out method) or market.

Accounts Receivable

Receivables are recorded at their principal balances and are due primarily from WWU students. The Recreation Center considers all accounts greater than 30 days old to be past due and uses the allowance method for recognizing bad debts. When an account is deemed uncollectible, it is written off against the allowance.

Management determined that an allowance of $9,795 and $9,643 as of June 30, 2024, and 2023 respectively, is adequate.

Capital Assets, Net

The building used for the Recreation Center's operations is located on WWU's Bellingham campus. Building and equipment are stated at cost, net of accumulated depreciation. The Recreation Center capitalizes any expenditure for buildings, improvements, and equipment that have a cost of at least $5,000 and an estimated useful life of more than one year. Depreciation is calculated on the straight-line basis over the estimated useful lives of the assets, forty years for buildings and five to seven years for equipment.

Deferred Outflows of Resources and Deferred Inflows of Resources-Bond Refunding

The Recreation Center classifies losses on retirement of debt as deferred outflows of resources and amortizes such amounts as a component of interest expense over the remaining life of the old debt, or the new debt, whichever is shorter.

Changes in net pension liability, assets, and OPEB not included in pension expense are reported as deferred outflows of resources or deferred inflows of resources. Employer contributions, subsequent to the measurement date of the net pension liabilities, are reported as deferred outflows of resources.

Unearned Revenue

Summer quarter, which is the first quarter of WWU's fiscal year, begins shortly before June 30. The majority of the cash received for service and activity fees related to summer session are recorded as unearned revenue until the following fiscal year when the revenue is earned.

Compensated Absences

The accrued leave balances as of June 30, 2024, and 2023 are $189,045 and $153,307, respectively. This consists of unused vacation leave and compensatory time earned for exempt professionals and classified staff. It also includes a percentage of earned and unused sick leave for exempt professionals and classified staff. For reporting purposes, the entire balance of accrued leave is considered a noncurrent liability as more leave is accrued then what is used.

Cost-Sharing Pensions Plans

The net pension asset or liability is measured as the Recreation Center's proportionate share of the collective total pension liability, less the fiduciary net position, of the cost-sharing pension plans in which the Recreation Center participates. The total pension liability is determined by discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year-end. Projected benefit payments are required to be discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits. The Recreation Center's proportionate share is determined based on the relationship of the Recreation Center's contributions to total contributions to the plan by all participating employers. Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service period for employees eligible for pension benefits. Differences between expected and actual investment returns are reported as deferred inflows of resources or deferred outflows of resources and are recognized over five years.

Contributions made to the plan subsequent to the measurement date and prior to the University's fiscal year-end are reported as a deferred outflow of resources and recognized in the subsequent fiscal year. The measurement date for the net pension asset or liability is June 30 of the prior fiscal year.

Single Employer Pension Plan (WWU Supplemental Retirement Plan)

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWUSRP to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, the Recreation Center is unable to modify the terms of the plan.

Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the Department of Retirement Systems will assume those duties in accordance with RCW 41.50.280. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP. WWU does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component unit of WWU.

The net pension liability is determined by discounting projected benefit payments for current participants and retirees, based on the benefit terms and legal agreements existing at the pension plan's fiscal year-end. The discount rate used for the total pension liability reflects the expected rate of return on investments, to the extent that plan assets are available to pay retiree benefits. The WWUSRP liability represents the total pension liability less the plan's fiduciary net position. The WWUSRP liability represents the total pension liability. Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors, are reported as deferred inflows of resources or deferred outflows of resources and are recognized over the average expected remaining service period for employees eligible for pension benefits. Differences between expected and actual investment returns are reported as deferred inflows of resources or deferred outflows of resources and are recognized over five years.

Other Post-Employment Benefits (OPEB)

The total OPEB liability is measured as the Recreation Center’s proportionate share of the state of Washington total OPEB liability, with the proportionate share determined based on the relationship of the Recreation Center’s healthcare-eligible headcount to the total healthcare-eligible headcount for the state. The total OPEB liability is determined by discounting projected benefits subsidies for current employees and retirees based on the discount rate required by GASB Statement No. 75 for OEB plans that do not have assets residing in a qualified trust. OPEB expense is recognized for subsidies earned for the period, interest on the total OPEB liability and changes in benefit terms. Differences between expected and actual experience, and changes in assumptions about future economic or demographic factors are reported as deferred inflows of resources or deferred outflows of resource, and are recognized over the average expected remaining service period for the healthcare-eligible employees, Contributions made to the plan subsequent to the measurement date and prior to the Recreation Center’s fiscal year-end are reported as a deferred outflow or resources, and recognized in the subsequent fiscal year. The measurement date for the total OPEB liability is June 30 of the prior fiscal year.

Net Position

The Recreation Center's net position is classified as follows:

Net investment in capital assets. This represents the Recreation Center's total investment in capital assets, net of outstanding debt obligations related to those capital assets as well as unamortized bond issue costs. The deficit in this net position relates to depreciation expense exceeding the principal reduction on the outstanding bonds.

Restricted for pensions. Restricted net position represents resources restricted for pensions. This is calculated as follows: Net pension assets plus deferred outflows minus deferred inflows for those associated retirement plans that have net pension assets.

Restricted for system renewals and replacements. Restricted net position represents resources restricted in accordance with bond covenants for system renewals and replacements. Restricted assets are used in accordance with their requirements and where both unrestricted and restricted resources are available for use, unrestricted resources are used first and restricted resources only when the specific use arises.

Unrestricted net position. Unrestricted net position represents resources derived from operations and investing activities along with operating reserves established for future replacement of assets.

Classification of Revenues and Expenses

The Recreation Center has classified its revenues and expenses as either operating or non-operating according to the following criteria:

Operating revenue includes activities that have the characteristics of exchange transactions, such as service and activity fees charged to students, staff, faculty, and alumni membership fees, and instructional course fees. Operating expenses are those costs incurred in daily operations, such as salaries, utilities, and depreciation.

Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as investment and gift income. Non-operating expenses include costs related to financing or investing activities such as interest on indebtedness.

Student Recreation Center Fee, net of mandatory transfer.

Per Revised Code of Washington Section 28B.15.820, WWU is required to transfer a minimum of 3.5% of revenues collected from tuition and services and activities fees into an institutional financial aid fund. The revenue shown on these statements is net of the 3.5% transfer.

This fund is only to be used to fund short- or long-term loans and grants to students in need. Service and activity fee revenue is reported net of this transfer.

Bond Premiums

Bond premiums are deferred and amortized over the term of the bonds using the effective interest method. The remaining balances of bond premiums are presented as an increase of the face amount of bonds payable.

Administrative Assessment

WWU provides support to the Recreation Center through cash and bond debt management, accounting, purchasing and disbursing services, risk management, human resources and other support services. The effects of these transactions are included as operating expenditures in these financial statements. The amount paid was

$285,243 and $265,397 for years ended June 30, 2024, and 2023, respectively, and is based on 5.775% of revenues.

Tax Exemptions
WWU, and the Recreation Center as an auxiliary enterprise, are a tax-exempt instrumentality of the State of Washington under Section 115(a) of the Internal Revenue Code and are exempt from federal taxes on related income.

Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

The Recreation Center's operating cash is part of WWU's internal investment pool. The pool is invested in demand deposits, time certificates of deposit, the Washington State Local Government Investment Pool (LGIP), corporate notes, commercial paper and U.S. Treasury and Agency securities. Bank balances (including time certificates of deposit) are insured by the Federal Deposit Insurance Corporation (FDIC) or by a collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by the GASBS 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

Credit (Quality) Risk
Credit risk is the risk that an issuer or other counterparty will not fulfill its obligations. Per Statute and policy, minimum ratings for all other investments by Standard & Poor's/Moody's respectively are as follows: corporate notes, A-/A3; commercial paper, A1+/P1; municipals, A-/A3; supranationals, AA-/AaA3; and US Treasury and Agency securities, AA+/Aaa.

WWU manages its exposure to fair value losses in the internal investment pool by targeting the portfolio duration to 2.25 years and limiting the weighted average maturity to a maximum of three years. WWU generally does not invest operating funds in securities maturing more than five years from the date of purchase.

Fair Value Measurement and Application
Fair value measurement and application establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;
Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities;
Level 3 - Unobservable inputs that are significant to the fair value measurement.

The Recreation Center's investment in WWU's pool includes $3,622,244 restricted for renewals and replacements in FY 2024 and $3,405,981 in FY 2023.

	Fair Value Measurements as of June 30, 2024 using:				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total	Weighted Average Maturity (in years)
Cash and Cash Equivalents	$671,859	$ -	$ -	$671,859	0.003
Investments					
Corporate	457,267	-	-	457,267	2.342
Certificates of deposit	194,503	-	-	194,503	0.003
Municipals	275,160			275,160	1.994
SupraNationals	300,231			300,231	3.864
U.S. Treasuries	-	2,515,319	-	2,515,319	1.536
U.S. Agencies	-	825,280	-	825,280	3.121
	$1,899,020	$ 3,340,599	$ -	$5,239,619	

	Fair Value Measurements as of June 30, 2023 using:				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total	Weighted Average Maturity (in years)
Cash and Cash Equivalents	$779,231	$ -	$ -	$779,231	0.003
Investments					
Corporate	565,618	-	-	565,618	2.673
Certificates of deposit	185,698	-	-	185,698	0.541
Municipals	278,462			278,462	2.792
SupraNationals	197,810			197,810	2.973
U.S. Treasuries	-	2,145,188	-	2,145,188	1.170
U.S. Agencies	-	847,626	-	847,626	0.628
	$2,006,819	$ 2,992,814	$ -	$4,999,633	

NOTE 3. CAPITAL ASSETS, NET

The depreciation expense for the years ended June 30, 2024, and 2023 was $931,261 and $944,679, respectively.

Following are the changes in capital assets for the years ended June 30, 2024, and 2023:

	June 30, 2023	Additions	Reductions	June 30, 2024
Depreciable				
Building	$27,947,761	$ -	$ -	$ 27,947,761
Equipment	453,608	6,582	(55,664)	404,526
Improvements	3,357,078	-	-	3,357,078
	31,758,447	6,582	(55,664)	31,709,365
Less accumulated depreciation	(16,275,932)	(931,261)	55,664	(17,151,529)
Capital assets, net	$15,482,515	$ (924,679)	$ -	$ 14,557,836

	June 30, 2022	Additions	Reductions	June 30, 2023
Depreciable				
Building	$27,947,761	$ -	$ -	$ 27,947,761
Equipment	453,608	-	-	453,608
Improvements	3,357,078	-	-	3,357,078
	31,758,447	-	-	31,758,447
Less accumulated depreciation	(15,331,253)	(944,679)	-	(16,275,932)
Capital assets, net	$16,427,194	$ (944,679)	$ -	$ 15,482,515

NOTE 4. NON-CURRENT LIABILITIES

The Recreation Center issued $15,950,000 in Revenue and Refunding Bonds, Series 2012, on February 1, 2022. The bonds bear interest rates of 4.0% and mature annually until 2037. The bonds have an aggregate face amount of $14,330,000 and $15,155,000 as of June 30, 2024, and 2023, which is reported net of the unamortized original issue premium of $1,943,897 and $2,218,432, respectively.

Current Refunding

On February 1, 2022, the Recreation Center issued $15,950,000 in Series 2022 revenue and refunding bonds to refund and restructure all or a portion of the debt service that will be due and payable with respect to outstanding Series 2012 bonds with a par amount of $18,985,000 and 4% interest rate. The Series 2022 bonds will have a gross debt service savings of $2,943,687 and an economic gain of $2,553,456.

Aggregate maturities or payments required for principal and interest under bond obligations for each of the succeeding five fiscal years and thereafter are as follows:

	Principal	Interest	Payment
2025	865,000	573,200	1,438,200
2026	900,000	538,600	1,438,600
2027	935,000	502,600	1,437,600
2028	970,000	465,200	1,435,200
2029	1,010,000	426,400	1,436,400
2030-2034	5,680,000	1,492,800	7,172,800
2035-2039	3,970,000	321,800	4,291,800
	14,330,000	4,320,600	18,650,600
Plus unamortized premium	1,943,897		
Total	$16,273,897	$4,320,600	$18,650,600

Following are the changes in liabilities:

Non-current Liabilities	Beginning Bal 6/30/2023	Additions/ Amortizations	Decreases/ Retirements	Ending Balance 6/30/2024	Current Portion
BONDS PAYABLE:					
Series 2022 Revenue Refunding Bonds, net of unamortized original issue premium of $1,943,897 at June 30, 2024	$17,373,432	($274,535)	$ (825,000)	$16,273,897	$865,000
Compensated Absences	153,307	35,738	-	189,045	-
Net Pension Liability	99,689	-	(12,674)	87,015	-
OPEB Liability	465,363	14,942	-	480,305	12,103
Total Non-current Liabilities	$18,091,791	($223,855)	($837,674)	$17,030,262	$877,103

Non-current Liabilities	Beginning Bal 6/30/2022	Additions/ Amortizations	Decreases/ Retirements	Ending Balance 6/30/2023	Current Portion
BONDS PAYABLE:					
Series 2022 Revenue Refunding Bonds, net of unamortized original issue premium of $2,218,432 at June 30, 2023	$18,457,480	($289,048)	($795,000)	$17,373,432	$825,000
Compensated Absences	212,871	-	(59,564)	153,307	-
Net Pension Liability	90,955	8,734	-	99,689	-
OPEB Liability	679,758	-	(214,395)	465,363	11,745
Total Non-current Liabilities	$19,441,064	($280,314)	($1,068,959)	$18,091,791	$836,745

In accordance with resolutions of the Board of Trustees, WWU sold the Recreation Center Bonds to investors who have a first lien on and are to be paid solely from the gross revenue from the operation of the Recreation Center.

The amounts and limitations of this pledge are set forth in the resolutions of the Board of Trustees. The bond covenants require that the Recreation Center transfer monies each year to an account held as restricted net position for renewals and replacements of the facilities.

NOTE 5. PENSION PLAN

WWU offers four contributory pension plans: 1) the Washington State Public Employees' Retirement System (PERS) plans, 2) the Washington State Teachers Retirement System (TRS) plans, 3) the Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) plan and 4) the Western Washington University Retirement plan (WWURP).

Recreation Center employees in eligible positions are participants in PERS and WWURP plans. The PERS is a cost sharing multiple employer defined benefit pension plans administered by the State of Washington Department of Retirement Systems (DRS). The WWURP is a single employer defined contribution plan with a supplemental defined benefit plan component currently administered by WWU.

Legislation signed into law on July 1, 2020, amended the RCW applicable to the WWUSRP to define plan provisions including limits on member eligibility, benefit payments, vesting terms and contribution rates. As a result of these amendments, WWU is unable to modify the terms of the plan. Administration of the benefit calculations and payments remain the responsibility of WWU until the state's Pension Funding Council determines the trust has sufficient assets, at which time the DRS will assume those duties in accordance with RCW 41.50.280. WWU does not perform the duties of a board or hold any of the substantive powers that would make the plan a fiduciary component of WWU. Other agencies of the state of Washington perform the duties of a board and hold the substantive powers in relation to the WWUSRP.

The Recreation Center's proportionate share of WWU's share of the total net unfunded liabilities associated with the defined-benefit pension plans administered by the DRS was $46,621 as of June 30,2024 and $59,295 as of June 30, 2023. The liability associated with the defined-benefit pension plan administered by WWU was $40,394 as of June 30,2024 and $40,394 as of June 30, 2023. As of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears for the purposes of determining net liabilities. Because of this change, net liabilities reported for FY24 remains the same as net liabilities reported for FY23. The total pension expense recorded by the Recreation Center related to both the DRS and University plans was $(12,716) and $(12,535) for the years ended June 30, 2024, and 2023, respectively.

PLANS ADMINISTERED BY DEPARTMENT OF RETIREMENT SYSTEMS

PLAN DESCRIPTION:

Public Employees' Retirement System

PERS retirement benefit provisions are contained in chapters 41.34 and 41.40 of the Revised Code of Washington (RCW). PERS is a cost-sharing, multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered a single defined benefit plan for reporting purposes. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. PERS members include higher education employees not participating in other higher education retirement programs.

Teachers' Retirement System

TRS retirement benefit provisions are contained in chapters 41.32 and 41.34 of the Revised Code of Washington (RCW). TRS is a cost-sharing, multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members. TRS eligibility for membership requires service as a certificated public-school employee working in an instructional, administrative or supervisory capacity.

VESTING AND BENEFITS PROVIDED:

PERS Plan 1 and TRS Plan 1

PERS Plan 1 and TRS Plan 1 provide retirement, disability, and death benefits to eligible members. Both plans are closed to new entrants. All members are vested after the completion of five years of eligible service. The monthly benefit is 2.0% of the average final compensation (AFC) for each year of service credit, up to a maximum of 60.0%. The AFC is the total earnable compensation for the two consecutive highest-paid fiscal years, divided by two.

Members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3% annually. To offset the cost of this annual adjustment, the benefit is reduced. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

PERS Plan 2/3 and TRS Plan 2/3

PERS 2/3 and TRS Plan 2/3 provide retirement, disability and death benefits. PERS Plan 2 and TRS Plan 2 members are vested after completing five years of eligible service. PERS Plan 3 and TRS Plan 3 members are vested in the defined benefit portion of their plan after 10 years of service; or after five years of service, if 12 months of that service are earned after age 44. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Defined Retirement benefits are determined as 2.0% of the member's AFC times the member's years of service for Plan 2 and 1.0% of the AFC times the member's years of service for Plan 3. The AFC is the average of the member's 60 highest paid consecutive months. There is no cap on years of service credit.

Members are eligible for normal retirement at the age of 65 with five years of service. Members have the option to retire early with reduced benefits. Members may elect to receive an optional cost of living allowance (COLA) amount based on the Consumer Price Index, capped at 3% annually. Other benefits include duty and nonduty disability payments and a one-time duty-related death benefit, if the member is found eligible by the Washington State Department of Labor and Industries.

FIDUCIARY NET POSITION:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all plans and

additions to/deductions from all plans fiduciary net position have been determined in all material respects on the same basis as they are reported by the plans. These pension plans administered by the state are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, employee and employer contributions are recognized in the period in which employee services are performed; investment gains and losses are recognized as incurred; and benefits and refunds are recognized when due and payable in accordance with the terms of the applicable plan.

The Washington State Investment Board (WSIB) has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

Retirement funds are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB- adopted investment policies for the various asset classes in which the WSIB invests. Although some assets of the plans are commingled for investment purposes, each plan's assets may be used only for the payment of benefits to the members of that plan in accordance with the terms of the plan.

Administration of the PERS, and TRS systems and plans was funded by an employer rate of 0.20% of employee salaries.

The DRS prepares a stand-alone financial report that is compliant with the requirements of Statement 67 of the Governmental Accounting Standards Board. Copies of the report may be obtained by contacting the Washington State Department of Retirement Systems, PO Box 48380, Olympia, Washington 98504-8380 or online at https://www.drs.wa.gov/news/.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on the University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on the Recreation Center's financial statements.

The total pension liability for each of the plans was determined using the most recent actuarial valuation completed by the Washington State Office of the State Actuary (OSA). WWU's 2024 pension liability is based on the OSA valuation performed as of June 30, 2023, with a valuation date of June 30, 2022. WWU's 2023 pension liability is based on the OSA valuation performed as of June 30, 2022, with a valuation date of June 30, 2021. Besides the discount rate, the actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS employer-resource GASB webpage. These assumptions reflect the results of OSA's 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study.

The following actuarial assumptions have been applied to all prior periods included in the measurement:

Fiscal year 2024:

- **Inflation:** 2.75% total economic inflation; 3.25% salary inflation
- **Salary Increases:** salaries are also expected to grow by service-based salary increases.
- **Investment rate of return:** 7.00%

Fiscal year 2023:

- **Inflation:** 2.75% total economic inflation; 3.25% salary inflation
- **Salary Increases:** Salaries are also expected to grow by promotions and longevity
- **Investment rate of return:** 7.00%

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. OSA applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

OSA selected a 7.00% long-term expected rate of return on pension plan investments using a building block method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMAs) and simulated expected investment returns the WSIB provided.

The CMAs contain three pieces of information for each class of assets WSIB currently invests in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

The WSIB uses the CMAs and their target asset allocation to simulate future investment returns at various future times.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table and are identical to the pension plan's target asset allocation as of June 30, 2022:

Measurement date: June 30, 2023		
Asset Class	**Target Allocation**	**% Long-Term Expected Real Rate of Return**
Fixed Income	20.00%	1.50%
Tangible Assets	7.00%	4.70%
Real Estate	18.00%	5.40%
Global Equity	32.00%	5.90%
Private Equity	23.00%	8.90%
Total	100.00%	

Measurement date: June 30, 2022		
Asset Class	**Target Allocation**	**% Long-Term Expected Real Rate of Return**
Fixed Income	20.00%	1.50%
Tangible Assets	7.00%	4.70%
Real Estate	18.00%	5.40%
Global Equity	32.00%	5.90%
Private Equity	23.00%	8.90%
Total	100.00%	

The inflation component used to create the table is 2.20% and represents the WSIB's most recent long-term estimate of broad economic inflation.

DISCOUNT RATE:

The discount rate used to measure the total pension liabilities was 7.00%, the same as the prior measurement date. To determine the discount rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included an assumed 7.00% long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. Consistent with the long-term expected rate of return, a 7.00% future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue to be made at contractually required rates (including PERS Plan 2/3 and TRS 2/3 employers whose rates include a component for the PERS Plan 1 and TRS Plan 1 unfunded actuarial accrued liabilities). Based on those assumptions, the various pension plan's fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.00% on pension plan investments was applied to determine the total pension liability for each plan.

SENSITIVITY OF THE NET PENSION LIABIILTY/(ASSET) TO CHANGES IN THE DISCOUNT RATE:

The following table presents the Recreation Center's net pension liability/(asset) position by plan calculated using the discount rate of 7.00%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1.0% point lower (6.00%) or 1.0% point higher (8.00%) than the current rate.

Discount Rate Sensitivity - Net Pension Liability (Asset)			
Measurement date:		**June 30, 2023**	
($ in thousands)		**Current**	
	1% Decrease	**Discount Rate**	**1% Increase**
Pension Trust	**6.0%**	**7.0%**	**8.0%**
PERS Plan 1	$ 65	$ 47	$ 30
PERS Plan 2/3	118	(108)	(294)

Discount Rate Sensitivity - Net Pension Liability (Asset)			
Measurement date:		**June 30, 2022**	
($ in thousands)		**Current**	
	1% Decrease	**Discount Rate**	**1% Increase**
Pension Trust	**6.0%**	**7.0%**	**8.0%**
PERS Plan 1	$ 79	$ 59	$ 42
PERS Plan 2/3	121	(103)	(287)

EMPLOYER CONTRIBUTION RATES:

Employer contribution rates are developed in accordance with Chapter 41.45 of the RCW by the OSA. The statute provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates.

Required Contribution Rates

The required contribution rates expressed as a percentage of current year covered payroll are shown below. The University and the employees made the required contributions.

	Contribution Rates							
	7/1/2022 thru 8/31/2022		9/1/2022 thru 6/30/2023		7/1/2023 thru 8/31/2023		9/1/2023 thru 6/30/2024	
	Employee	University	Employee	University	Employee	University	Employee	University
PERS								
Plan 2	6.36%	10.25%	6.36%	10.39%	6.36%	9.39%	6.36%	9.53%
Plan 3	5.00-15.00% **	10.25% *	5.00-15.00% **	10.39% *	5.00-15.00% **	9.39% *	5.00-15.00% **	9.53%

PERS 2/3 employer rates include a component to address the PERS Plan 1 unfunded actuarial accrued liability (UAAL).
*Plan 3 defined benefit portion only.
**Variable from 5% to 15% based on rate selected by the member.
University contribution rate includes an administrative expense rate of 0.0018 through 8/31/2023 and 0.0020 thereafter.

The University's required contributions for the years ending June 30 are as follows:		
Required Contributions		
	FY 2023	**FY 2024**
PERS		
Plan 2	$ 30,935	$ 32,288
Plan 3	7,527	7,557

RECREATION CENTER PROPORTIONATE SHARE AND AGGREGATED BALANCES:

Collective pension amounts are determined as of a measurement date, which can be no earlier than an employer's prior fiscal year. The measurement date for the net pension liabilities recorded by the Recreation Center as of June

30, 2024, and 2023 was June 30, 2023, and 2022 (one year in arrears). Employer contributions received and processed by the DRS during the measurement date fiscal year have been used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in their fiscal year ended June 30 Schedules of Employer and Non-employer Allocations. The Recreation Center's proportional share of WWU's share from DRS of the aggregated balance of net pension liabilities as of June 30, 2024, and June 30, 2023, is presented in the table below:

Proportionate Share of WWU's share	**PERS 1**	**PERS 2/3**
FY 2024	0.7344%	0.7344%
Change from prior year	-0.0158%	-0.0158%
FY 2023	0.7502%	0.7502%
Change from prior year	-0.0002%	-0.0020%
FY 2022	0.7504%	0.7522%

Aggregate Pension Amounts		
	PERS 1	**PERS 2/3**
June 30, 2024		
Net Pension Liability (Asset)	$ 46,621	$ (108,160)
June 30, 2023		
Net Pension Liability (Asset)	$ 59,295	$ (102,808)

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

The tables below summarize the Recreation Center's expense, deferred outflows of resources and deferred inflows of resources related to the DRS pension plans, together with the related future year impacts to pension expense from amortization of those deferred amounts. Note that deferred outflows of resources related to the Recreation Center's contributions, subsequent to the measurement date, are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense.

Proportionate Share of Pension Expense (Income)			
Year Ended:	**PERS 1**	**PERS 2/3**	**Total**
June 30, 2024	$ (3,324)	$ (9,392)	$ (12,716)
June 30, 2023	$ 25,137	$ (33,920)	$ (8,782)

Amounts reported as deferred outflows of resources, exclusive of contributions subsequent to the measurement date, and deferred inflows of resources will be recognized in pension expense in future periods as follows:

Deferred Outflows of Resources

FY 2024	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 22,032	$ 22,032
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes of assumptions	-	45,409	45,409
Change in proportion	-	3,349	3,349
Contributions subsequent to the measurement date	12,546	27,300	39,845
TOTAL	$ 12,546	$ 98,090	$ 110,636

Deferred Inflows of Resources

FY 2024	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 1,208	$ 1,208
Net difference between projected and actual earnings on pension plan investments	5,259	40,762	46,021
Changes of assumptions	-	9,897	9,897
Change in proportion	-	754	754
TOTAL	$ 5,259	$ 52,621	$ 57,880

Amortization of Deferred Outflows and Deferred Inflows of Resources

YEAR*	PERS 1	PERS 2/3	Total
2024	$ (3,578)	$ (18,916)	$ (22,494)
2025	(4,500)	(23,004)	(27,504)
2026	2,775	34,211	36,985
2027	44	12,595	12,639
2028	-	12,477	12,477
Thereafter	-	807	807
TOTAL	$ (5,259)	$ 18,170	$ 12,911

*Amortization schedule begins the year after the measurement date

Deferred Outflows of Resources

FY 2023	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 25,473	$ 25,473
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes of assumptions	-	57,301	57,301
Change in proportion	-	1,558	1,558
Contributions subsequent to the measurement date	13,917	24,544	38,461
TOTAL	$ 13,917	$ 108,876	$ 122,793

Deferred Inflows of Resources

FY 2023	PERS 1	PERS 2/3	Total
Difference between expected and actual experience	$ -	$ 2,327	$ 2,327
Net difference between projected and actual earnings on pension plan investments	9,827	76,006	85,833
Changes of assumptions	-	15,003	15,003
Change in proportion	-	1,410	1,410
TOTAL	$ 9,827	$ 94,747	$ 104,574

PLANS ADMINISTERED BY WESTERN WASHINGTON UNIVERSITY

Western Washington University Retirement Plan (WWURP)

PLAN DESCRIPTION:

The WWURP is a defined contribution single employer pension plan with a supplemental payment when required. The plan covers faculty, professional staff, and certain other employees. It is administered by WWU. WWU's Board of Trustees is authorized to establish and amend benefit provisions.

Contributions to the plan are invested in annuity contracts or mutual fund accounts offered by one or more fund sponsors. Benefits from fund sponsors are available upon separation or retirement at the member's option. Employees, at all times, have a 100% vested interest in their accumulations. The number of participants in the WWURP as of June 30, 2024 and 2023 was 1,166 and 1,168 respectfully.

FUNDING POLICY:

Employee contribution rates, which are based on age, range from 5% to 10% of salary. WWU matches 100% of the employee contributions. All required employer and employee contributions have been made and the breakdown of

the Recreation Center's proportional share of the WWURP contributions are included in the table below for the years ended June 30.

Rec Center	2024	2023
Contributions made by:		
Employees	$ 45,158	$ 43,837
University	45,158	43,843

Western Washington University Supplemental Retirement Plan (WWUSRP)

PLAN DESCRIPTION:

The WWUSRP, the supplemental component of the WWURP plan, is a defined benefit plan currently administered by WWU and operates in tandem with the WWURP defined contribution pension plan to supplement the expected defined-contribution retirement savings accumulated under the WWURP. The plan covers faculty and certain other positions. The WWUSRP, the supplemental component of the WWURP, was closed to new entrants as of July 1, 2011. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the WWUSRP and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the state of Washington's Annual Comprehensive Financial Report, which is available at https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report. The Office of the State Actuary prepared the SRP GASB67/68 Retirement Plan Valuations for reporting the June 30, 2023 balances, which is available in the 2023 Actuarial Valuation report at https://leg.wa.gov/osa/additionalservices/Pages/HigherEd.aspx.

PLAN MEMBERSHIP:

Membership of the WWUSRP consisted of the following at June 30, 2023, and June 30, 2024, the date of the latest actuarial valuation for the plan:

	Number of Participating Members			
WWUSRP	Inactive Members (Or Beneficiaries) Currently Receiving Benefits	Inactive Members Entitled To But Not Yet Receiving Benefits	Active Members	Total Members
2024*	84	50	402	536
2023**	79	3	483	565

*Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023

**Source: State of Washington Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022

VESTING AND BENEFITS PROVIDED:

This supplemental component payment plan determines a minimum retirement benefit goal based upon a one-time calculation at each employee's retirement date. This supplemental component is financed on a pay-as-you-go

basis. WWU makes direct payments to qualified retirees when the retirement benefit provided by the fund sponsor does not meet the benefit goal.

WWSRP retirement benefits provisions are contained in RCW 28B.10.400, et. seq. which assigns the authority to establish and amend benefit provisions to the Western Washington University Board of Regents. Members are eligible to receive benefits under this plan at age 62 with 10 years of credited service. The monthly amount of benefits payable at the time of retirement is the excess of one-twelfth of 2.0% of the member's average annual salary multiplied by the number of years of service (such product not to exceed one-twelfth of 50.0% of the member's average annual salary) over an assumed annuity benefit.

Assumed income must be calculated by an independent actuary and represents a theoretical amount of monthly income that would have been generated if actual employee and WWU contributions to the WWURP had been allocated equally between fixed and variable dollar annuities. When the goal income exceeds the assumed income, the participant is entitled to benefits under this plan. The Recreation Center's proportional share of the total University benefit payments made during the fiscal years ended June 30, 2024, and 2023 were $2,812 and $2,834, respectively.

FIDUCIARY NET POSITION:

With the passing of 2SHB 1661, the legislation, effective July 1, 2020, created trust accounts for the contributions and investment returns collected to pre-fund SRP benefits. Under this new funding structure, the SRP will report under GASB No. 67/68 starting in FY 2021.

The plan Fiduciary Net Position is the fair value of plan assets held in a trust as defined by GASB. The Net Pension Liability is the difference between the Total Pension Liability and the plan Fiduciary Net Position. The plan Fiduciary Net Position represents the amount of assets collected as of the measurement date to pay for SRP benefits, per RCW 41.50.280. Plan assets and investments are measured at their fair value.

The WSIB has been authorized by statute as having investment management responsibility for the pension funds. The WSIB manages retirement fund assets to maximize return at a prudent level of risk.

WWUSRP plan assets are invested in the Commingled Trust Fund (CTF). Established on July 1, 1992, the CTF is a diversified pool of investments that invests in fixed income, public equity, private equity, real estate, and tangible assets. Investment decisions are made within the framework of a Strategic Asset Allocation Policy and a series of written WSIB-adopted investment policies for the various asset classes in which WSIB invests.

Information about the investment of pension funds by the WSIB, their valuation, classifications, concentrations, and maturities can be found in footnote 3.B of the state of Washington's Annual Comprehensive Financial Report.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on the University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on the Recreation Center's financial statements.

In FY23, the valuation date was changed from June 30 to January 1. This corresponds with the new data file being provided with participant information as of January 1, 2023. In addition, as of the FY24 reporting period, the plan administered by WWU will utilize data one year in arrears. The total pension liability was determined by an actuarial valuation date of January 1, 2023, with the results projected forward to the June 30, 2023, measurement date using the following actuarial assumptions:

Fiscal year 2024:

- Discount Rate: 7.00%
- TIAA Increase Rate: 4.00%
- CREF Increase Rate: (6.25)%
- Salary Growth: 3.75%

Due to the transition to using data one year in arrears as of the FY24 reporting period, the Actuarial Assumptions for 2024 are identical to the Actuarial Assumptions for 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates as the base table. The Office of the State Actuary (OSA) applied age offsets, as appropriate, to better tailor the mortality rates to the demographics of each plan. The OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout the member's lifetime.

The total salary growth assumption is based on the August 2021 Higher Education SRP Experience study. Some TIAA assumptions have been updated by OSA since that study based on input from TIAA and OSA's professional judgment. OSA determined the discount rate based on the 2021 Economic Experience Study for the Washington State retirement plans and based on the results of the GASB 67/68 required crossover test. As of this measurement date, all SRPs are projected to have sufficient assets to pay for current member benefits based on the assumptions and methods described by OSA.

The discount rate can be thought of as an assumed return on assets, with a lower discount rate leading to a higher total pension liability (TPL). The discount rate reflects OSA's long-term rate of return assumption for assets invested in the Commingled Trust Fund, which remained at 7.00%. TIAA and CREF are investments used in the assumed income calculation. Changes to these assumptions impact OSA's estimate of SRP benefits for future retirees. The new assumptions decreased expected benefits and the TPL for all institutions.

SENSITIVITY OF THE NET PENSION LIABILITY/(ASSET) TO CHANGES IN THE DISCOUNT RATE:

The following presents the Recreation Center's proportional share of the pension liability for the WWUSRP for WWU as an employer, calculated using the discount rate of 7.0%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1.0% point lower (6.0%) or 1.0% point higher (8.0%) than the current rate.

Rec Center WWUSRP
Discount Rate Sensitivity - Net Pension Liability/(Asset)
$ in thousands

Plan	1% Decrease 6.0%	2024 Current Discount Rate 7.0%	1% Increase 8.0%
WWUSRP	$ 47	$ 40	$ 34

Due to the transition to using data one year in arrears as of the FY 2024 reporting period, the Discount Rate Sensitivity table for FY 2024 is identical to the Discount Rate Sensitivity table for FY 2023.

EMPLOYER CONTRIBUTION RATES:

Beginning July 1, 2020, the 0.5% required employer contribution rate was replaced with institution-specific contribution rates. These rates are developed by the OSA in accordance with RCW 41.45, which provides authority to the Pension Funding Council to adopt changes to economic assumptions and contribution rates. Money in the trust must be accounted for separately and attributed to each paying institution and may only be used to make benefit payments to the paying institution's plan beneficiaries. Beginning July 31, 2020, the Pension Funding Council may review and revise the institution-specific contribution rates. Rates must be designed to keep the total cost at a more level percentage than a pay-as-you-go method. Accumulated funds will allow a portion of the cost of SRP benefits to be paid from those funds beginning in approximately 2035. When the trust has collected sufficient assets to begin making SRP benefit payments, administration of the SRP will transfer to the Department of Retirement Systems (DRS).

WWUSRP	2024	2023
Employer required contribution rate	0.21%	0.21%

The SRP benefit funds are currently restricted from paying SRP benefits and are not expected to pay benefits until 2035. Until this time, SRP benefits are paid out of the operating budget on a pay-as-you-go basis.

NET PENSION LIABILITY (NPL):

Consistent with GASB No. 67/68, plan assets are included in financial reporting. The June 30, 2023, asset amount offsets the total pension liability to yield the plan's net pension liability.

The components of the WWUSRP liability were as follows:

Rec Center Proportional Share
Schedule of Changes in Net Pension Liability (NPL)

	TPL (a)	Plan Fiduciary Net Position (b)	NPL (a) minus (b)
Balance as of July 1, 2022	**$ 88,720**	**$ 24,799**	**$ 63,921**
Service Cost	1,560		1,560
Interest on TPL	6,942		6,942
Differences Between Expected and Actual Experience	(15,446)		(15,446)
Change in Assumptions	(10,745)		(10,745)
Employer Contributions		1,118	(1,118)
Investment Income		1,887	(1,887)
Benefit Payments	(2,834)		(2,834)
*Rounding			1
Net Changes	(20,523)	3,005	(23,527)
Balance as of June 30, 2023	**$ 68,197**	**$ 27,804**	**$ 40,394**
Balance as of June 30, 2024**	**$ 68,197**	**$ 27,804**	**$ 40,394**

*For 2016 - 2021 OSA report data was provided rounded to the thousands.
This has caused minor rounding issues in the activity and amort tabs.
Rounding issues should resolve once the 2022 figures are fully amortized.
**Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

For June 30, 2023, TPL is based on an actuarial valuation performed as of January 1, 2023, with update procedures performed by the OSA to roll forward the TPL to the measurement date of June 30, 2023, reflecting the expected service cost, assumed interest, and benefit payments made. The June 30, 2024, TPL is based on the same data used for June 30, 2023. This is caused by the transition to using data one year in arrears as of the FY24 reporting period. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. All valuations were prepared using the entry age actuarial cost method.

PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover. The tables below summarize the Recreation Center's proportionate share of the WWUSRP pension expense, deferred outflows of resources and deferred inflows of resources, together with the related future year impacts to pension expense from amortization of those deferred amounts:

Rec Center Proportional Share WWUSRP
Pension Expense (PE)

	2024	2023
Service Cost	$ -	$ 942
Interest Cost	-	4,191
Amortization of Differences between Expected and Actual Experience	-	(6,158)
Amortization of Changes of Assumptions	-	(1,219)
Expected Earnings on Plan Investments	-	(1,130)
Amortization of Differences between Projected and Actual Earnings on Plan Investments	-	(379)
Administrative Expenses	-	-
Other Changes in Fiduciary Net Position	-	-
Net Pension Expense*	**$ -**	**$ (3,753)**

*Measurement date switching to 1-year in arrears during FY24 reporting period;
No additional expense for FY24 reported using data 1-year in arrears

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense in future periods as follows:

Rec Center Proportional Share
Deferred Outflows of Resources

	2024	2023
Difference between expected and actual experience	$ 23,495	$ 23,495
Changes of assumptions	17,491	17,491
Differences between Projected and Actual Earnings on Plan Investments	1,118	1,118
Contributions made subsequent to measurement date	3,966	
TOTAL	**$ 46,070**	**$ 42,103**

Deferred Inflows of Resources

	2024	2023
Difference between expected and actual experience	$ 54,870	$ 54,870
Changes of assumptions	31,608	31,608
Differences between Projected and Actual Earnings on Plan Investments	2,003	2,003
TOTAL	**$ 88,482**	**$ 88,482**

Amortization of Deferred Outflows and Deferred Inflows of Resources

Year*	
2024	$ (9,154)
2025	$ (9,105)
2026	$ (14,286)
2027	$ (10,789)
2028	$ (2,199)
Thereafter	$ (845)
TOTAL	**$ (46,378)**

*Due to transition to using data one year in arrears, amortization schedule begins the year after the measurement date

NOTE 6. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

PLAN DESCRIPTION:
Health care and life insurance programs for employees of the State of Washington are administered by the Washington State Health Care Authority (HCA). The HCA calculates the premium amounts each year that are sufficient to fund the State-wide health and life insurance programs on a pay-as-you-go basis. These costs are passed through to individual state agencies based upon active employee headcount; the agencies pay the premiums for active employees to the HCA. The agencies may also charge employees for certain higher cost options elected by the employees.

State of Washington retirees may elect coverage through state health and life insurance plans, for which they pay less than the full cost of the benefits, based on their age and other demographic factors.

The health care premiums for active employees, which are paid by the agency during employees' working careers, subsidize the "underpayments" of the retirees. An additional factor in the OPEB obligation is a payment that is required by the State Legislature to reduce the premiums for retirees covered by Medicare (an "explicit subsidy"). For FY 2024, this amount was $183 per member to cover retirees eligible for parts A and B of Medicare, per month. This rate will remain the same for calendar year 2025. This is also passed through to State agencies via active employee's rates charged to the agency.

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 the 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.

OPEB Plan Participants

FYE	Active Employees	Retirees Receiving Benefits	Retirees Not Receiving Benefits	Total Participants
2022	2006	798	NA***	2804***
2023	2049	807	NA***	2856***

*** Per FY24 PEFI report, HCA doesn't have data on this group and OSA doesn't have the methodology to reasonably estimate it. For FY24, we are reporting this amount as not available.

ACTUARIAL ASSUMPTIONS:

Accounting requirements dictate the use of assumptions to best estimate the impact the pension obligations will have on the University's auxiliary units. The professional judgments used in determining these assumptions are important and can significantly impact the resulting actuarial estimates. Difference between actual results compared to these assumptions could have a significant effect on the Recreation Center's financial statements.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement period:

Fiscal year 2024:

- **Inflation:** 2.35%
- **Salary Increases:** 3.25% including service-based salary increases
- **Health Care Trend Rates:*** Initial rate ranges from 2-11% adjusting to 3.8% in 2080
- **Post-retirement Participation:** 60.00%
- **Spouse Coverage:** 45.00%

Fiscal year 2023 Actuarial Assumptions are identical to fiscal year 2024 Actuarial Assumptions, per OFM's OPEB Allocation Report for the Fiscal Year Ended June 30, 2024, and the OPEB Allocation Report for the Fiscal Year Ended June 30, 2023.

Mortality rates were developed using the Society of Actuaries' Pub.H-2010 mortality rates, which vary by member status. The Office of the State Actuary (OSA) applied age offsets as appropriate to better tailor the mortality rates to the demographics of the plan. OSA applied the long-term MP-2017 generational improvement scale to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis, meaning members are assumed to receive additional mortality improvements in each future year, throughout their lifetime.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 3.54% was used for the June 30, 2022, measurement date and 3.65% for the June 30, 2023, measurement date.

The discount rate used to measure the total pension liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index. A discount rate of 2.16% was used for the June 30, 2021, measurement date and 3.54% for the June 30, 2022, measurement date.

The following presents the Recreational Center's proportional share of the total University OPEB liability, calculated using the discount rate of 3.65%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65%) or 1 percentage point higher (4.65%) than the current rate.

Fiscal year 2024:

Total OPEB Liability Discount Rate Sensitivity	
1% Decrease	$561,989
Current Discount Rate - 3.65%	$480,305
1% Increase	$414,599

The following presents the Recreational Center's proportional share of the total University OPEB liability, calculated using the discount rate of 3.54%, as well as what the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate.

Fiscal year 2023:

Total OPEB Liability Discount Rate Sensitivity	
1% Decrease	$545,292
Current Discount Rate - 3.54%	$465,363
1% Increase	$401,046

The following represents the total OPEB liability of the Recreation Center calculated using the health care trend rates of 2-11% reaching an ultimate range 3.8%, 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 or 1 percentage point higher than the current rate:

Fiscal year 2024:

Total OPEB Liability Health Care Cost Trend Rate Sensitivity	
1% Decrease	$403,602
Current Discount Rate - 2-11%	$480,305
1% Increase	$579,028

The following represents the total OPEB liability of the Recreation Center calculated using the health care trend rates of 2-11% reaching an ultimate range 4.3%, 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 or 1 percentage point higher than the current rate:

Fiscal year 2023:

Total OPEB Liability Health Care Cost Trend Rate Sensitivity	
1% Decrease	$394,015
Current Discount Rate - 2-11%	$465,363
1% Increase	$556,640

*For additional detail on the health care trend rates, OPEB plan information and actuarial computations please reference the Washington State Annual Comprehensive Financial Report on OFM's website:
https://ofm.wa.gov/accounting/financial-audit-reports/annual-comprehensive-financial-report
and the Office of the State Actuary's website:
https://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx

TOTAL OPEB LIABILITY:

As of June 30, 2024, and 2023, components of the proportionate share calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for the Recreation Center are represented in the following table:

FY24 Proportionate Share of WWU's share		0.723335%
Change from prior year		0.0231%
FY23 Proportionate Share of WWU's share		0.700244%
Change from prior year		0.0220%
FY22 Proportionate Share of WWU's share		0.678240%
Schedule of Changes in Total OPEB Liability		
Total OPEB Liability	**2024**	**2023**
Service cost	$16,827	$34,330
Interest	16,902	15,928
Changes of benefit terms	-	-
Differences between expected & actual experience	-	(15,774)
Changes in assumptions	(8,128)	(266,338)
Benefit payments	(11,773)	(11,703)
Change in Proportionate share	(14,232)	7,108
Other	-	-
Net Change in Total OPEB Liability	**($404)**	**($236,449)**
Total OPEB Liability - Beginning	**$465,363**	**$679,758**
Change in proportionate share	15,346	22,054
Total OPEB Liability - Ending	**$ 480,305**	**$465,363**

The Recreation Center's proportionate share of OPEB expense for the fiscal years ended June 30, 2024, and 2023 were $2,962 and $22,042, respectively.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES:

The tables below summarize the Recreation Center's deferred outflows and inflows of resources related to OPEB, together with the related future year impacts to expense from amortization of those deferred amounts:

Deferred Outflows of Resources

	2024	2023
Change in proportion	$ 8,779	$ 10,720
Difference between expected and actual experience	7,293	9,701
Changes of assumptions	31,210	38,142
Transactions subsequent to the measurement date	12,104	11,744
TOTAL	$ 59,386	$ 70,307

Deferred Inflows of Resources

	2024	2023
Change in proportion	$ 42,037	$ 25,329
Difference between expected and actual experience	14,263	16,374
Changes of assumptions	287,771	337,372
TOTAL	$ 344,071	$ 379,075

Amortization of Deferred Outflows and Deferred Inflows of Resources

Year	
2025	$ (55,813)
2026	(55,813)
2027	(45,283)
2028	(31,356)
2029	(35,759)
Thereafter	(72,764)
TOTAL	$ (296,788)

RSI

REQUIRED SUPPLEMENTARY INFORMATION

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Recreation Center's Proportionate Share of the Net Pension Liability

Schedule of Recreation Center Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 1
Measurement Date ended June 30

Measurement Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Recreation Center PERS 1 employers' proportion of the net pension liability	0.002365%	0.002311%	0.001825%	0.002223%	0.001867%	0.002017%	0.002176%	0.002214%	0.002130%	0.002042%
Recreation Center PERS 1 employers' proportionate share of the net pension liability	$129,519	$120,898	$97,990	$105,504	$83,359	$77,543	$76,812	$27,035	$59,295	$46,621
Recreation Center PERS 1 employers' covered-employee payroll	$246,340	$252,575	$214,480	$270,703	$244,786	$189,225	$328,386	$342,015	$235,639	$253,864
Recreation Center PERS 1 employers' proportionate share of the net pension liability as a percentage of its covered-employee payroll	52.58%	47.87%	45.69%	38.97%	34.05%	40.98%	23.39%	7.90%	25.16%	18.36%
Plan fiduciary net position as a percentage of the total pension liability	61.19%	59.10%	57.03%	61.24%	63.22%	67.12%	68.64%	88.74%	76.56%	80.16%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Recreation Center's Proportionate Share of the Net Pension Liability/(Asset)

Schedule of Recreation Center Proportionate Share of the Net Pension Liability (Asset)
Public Employees' Retirement System (PERS) Plan 2/3
Measurement Date ended June 30

Measurement Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Recreation Center PERS 2/3 employers' proportion of the net pension liability (asset)	0.003045%	0.002986%	0.002336%	0.002860%	0.002388%	0.002605%	0.002823%	0.002846%	0.002772%	0.002639%
Recreation Center PERS 2/3 employers' proportionate share of the net pension liability (asset)	$59,589	$106,676	$117,616	$99,372	$40,768	$25,299	$36,100	($283,509)	(102,808)	(108,160)
Recreation Center PERS 2/3 employers' covered-employee payroll	$262,066	$264,732	$222,246	$280,484	$251,452	$194,130	$331,912	$342,558	$235,639	$253,864
Recreation Center PERS 2/3 employers' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	22.74%	40.30%	52.92%	35.43%	16.21%	13.03%	10.88%	-82.76%	-43.63%	-42.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.29%	89.20%	85.82%	90.97%	95.77%	97.77%	97.22%	120.29%	106.73%	107.02%

In accordance with Statement No. 68, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities.

PENSION PLAN INFORMATION

Agent Employer Plan

Schedule of Changes in Recreation Center's Proportionate Share of WWUSRP Total Pension Liability and Related Ratios

Schedule of Changes in WWU's Net Pension Liability and Related Ratios
WWUSRP - Recreation Center
Fiscal Year ended June 30*
(dollars in thousands)

	2017	2018	2019	2020	2021	2022	2023	2024
WWUSRP total pension liability-Beginning	$141	$104	$95	$121	$153	$54	$89	$40
Service Cost	7	4	2	3	4	1	2	-
Interest	5	4	3	4	4	5	7	-
Difference between expected and actual experience	(34)	(11)	11	7	(68)	25	(16)	-
Changes in assumptions	(13)	(4)	12	20	(37)	7	(11)	-
Benefits payments **	(2)	(2)	(2)	(2)	(2)	(3)	(3)	-
Net change in total pension liability	(37)	(9)	26	32	(98)	35	(21)	-
WWUSRP total pension liability-Ending	$104	$95	$121	$153	$54	$89	$68	$40
Plan Fiduciary Net Position ***					$24	$25	$28	$0
WWUSRP net pension liability-Ending					$30	$64	$40	$40
WWU URP employers' covered-employee payroll	$368	$397	$361	$343	$358	$371	$385	$466
WWUSRP total or net pension liability as a percentage of its covered-employee payroll (net as of FY21)	28.30%	23.93%	33.45%	44.72%	8.38%	17.26%	10.40%	8.59%

* As of June 30; this schedule is to be built prospectively until it contains ten years of data.
** As of FY24, benefit payments are deferred outflows and don't factor into FY24 NPL calculation
*** Consistent with GASB No. 67/68, plan assets are included in financial reporting beginning in FY 21
Measurement date switching to 1-year in arrears during FY24 reporting period;
FY24 figures reported same as FY23 using data 1-year in arrears

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedule of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 1
Fiscal Year Ended June 30
Recreation Center

Fiscal Year	Contractually Required Contributions	Contributions related to covered payroll of employees Participating in PERS plan 1	UAAL Contributions related to covered payroll of employees Participating in PERS plan 2/3	Total Contributions in relation to the Actuarially Determined Contributions	Contribution deficiency (excess)	Covered payroll of employees participating in PERS 1	Covered payroll of employees participating in PERS 2/3	Total Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2015	$10,622	$0	$10,622	$10,622	$0	$9,882	$242,693	$252,575	4.21%
2016	$10,347	$0	$10,347	$10,347	$0	$7,337	$207,143	$214,480	4.82%
2017	$13,375	$0	$13,375	$13,375	$0	$7,269	$263,434	$270,703	4.94%
2018	$12,476	$0	$12,476	$12,476	$0	$4,202	$240,585	$244,786	5.10%
2019	$14,459	$0	$14,459	$14,459	$0	$639	$188,586	$189,225	7.64%
2020	$15,768	$0	$15,768	$15,768	$0	$1,641	$326,745	$328,386	4.80%
2021	$16,490	$0	$16,490	$16,490	$0	$243	$341,772	$342,015	4.82%
2022	$13,051	$0	$13,051	$13,051	$0	$0	$235,639	$235,639	5.54%
2023	$13,917	$0	$13,917	$13,917	$0	$0	$253,864	$253,864	5.48%
2024	$12,546	$0	$12,546	$12,546	$0	$0	$287,628	$287,628	4.36%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans
Schedule of Contributions

Schedule of Contributions
Public Employees' Retirement System (PERS) Plan 2/3
Fiscal Year Ended June 30
Recreation Center

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2015	$14,515	$14,515	$0	$272,962	5.32%
2016	$20,992	$20,992	$0	$222,246	9.45%
2017	$17,965	$17,965	$0	$280,190	6.41%
2018	$18,863	$18,863	$0	$251,452	7.50%
2019	$22,002	$22,002	$0	$194,130	11.33%
2020	$26,699	$26,699	$0	$331,912	8.04%
2021	$27,596	$27,596	$0	$342,558	8.06%
2022	$22,382	$22,382	$0	$235,639	9.50%
2023	$24,544	$24,544	$0	$253,864	9.67%
2024	$27,300	$27,300	$0	$287,628	9.49%

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Schedule of Contributions
Teachers' Retirement System (TRS) Plan 1
Fiscal Year Ended June 30
Recreation Center

Fiscal Year	Contractually Required Contributions	Contributions related to covered payroll of employees Participating in TRS plan 1	UAAL Contributions related to covered payroll of employees Participating in TRS plan 2/3	Total Contributions in relation to the Actuarially Determined Contributions	Contribution deficiency (excess)	Covered payroll of employees participating in TRS 1	Covered payroll of employees participating in TRS 2/3	Total Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2015	$7,806	$7,806	$0	$7,806	$0	$23,157	$116,956	$140,113	5.57%
2016	$794	$794	$0	$794	$0	$483	$11,231	$11,715	6.78%
2017	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2018	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2019	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2020	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2021	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2022	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2023	$0	$0	$0	$0	$0	$0	$0	$0	0.00%
2024	$0	$0	$0	$0	$0	$0	$0	$0	0.00%

PENSION PLAN INFORMATION

Agent Employer Plan
Schedule of Contributions

Schedule of Contributions
WWUSRP Plan - Recreation Center
Fiscal Year Ended June 30

Fiscal Year	Contractually Required Contributions	Contributions in relation to the Contractually Required Contributions	Contribution deficiency (excess)	Covered-employee payroll*	Contributions as a percentage of covered-employee payroll
2021	$884	$884	$ -	$357,973	0.25%
2022	$1,075	$1,075	$ -	$370,820	0.29%
2023	$1,118	$1,118	$ -	$384,676	0.29%
2024	$1,155	$1,155	$ -	$465,554	0.25%
2025					
2026					
2027					
2028					
2029					
2030					

Notes:
These schedules will be built prospectively until they contain ten years of data.

OPEB INFORMATION

Cost Sharing Healthcare Plans

Schedule of Recreation Center's Changes in Total OPEB Liability and Related Ratios

Schedule of Recreation Center Changes in Total OPEB Liability and Related Ratios

*Measurement Date ended June 30 **

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability-Beginning	$806,291	$702,251	$624,096	$703,048	$630,757	$679,758	$465,363
Service Cost	$108,031	$35,054	$28,467	$26,175	$33,975	$34,330	$16,827
Interest	$50,602	$24,100	$24,693	$21,895	$14,684	$15,928	$16,902
Difference between expected and actual experience	$0	$21,998	$0	-$3,355	$0	-$15,774	$0
Changes in assumptions	-$246,839	-$153,463	$45,986	$14,193	$6,274	-$266,338	-$8,128
Benefits payments	-$25,788	-$10,178	-$11,296	-$10,425	-$11,187	-$11,703	-$11,773
Change in proportionate share	$9,954	$4,334	-$8,898	-$98,473	$5,256	$29,162	$1,114
Other				-$22,302			
Total OPEB liability-Ending	$702,251	$624,096	$703,048	$630,757	$679,758	$465,363	$480,304
Recreation Center employers' covered-employee payroll	$755,074	$761,413	$820,918	$837,427	$876,412	$890,662	$955,914
Recreation Center employers' proportionate share of total OPEB liability as a percentage of its covered-employee payroll	106.78%	92.23%	76.02%	83.95%	71.97%	76.32%	48.68%

* As of June 30; this schedule is to be built prospectively until it contains ten years of data.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Plans administered by DRS

The Office of the State Actuary (OSA) calculates the actuarially determined contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined in Chapter 41.45 RCW.

The total pension liability (TPL) for each of the plans was determined using the most recent actuarial valuation completed in 2023 with a valuation date of June 30, 2022. The actuarial assumptions used in the valuation are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS website. The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. Additional assumptions for subsequent events and law changes are current as of the 2022 Actuarial Valuation Report. https://leg.wa.gov/osa/

Additional Considerations on ADC for All Plans: The OSA calculates the ADC consistent with the methods described above. Adopted contribution rates could be different pending the actions of the governing bodies.

For cost-sharing plans, OSA calculates the contractually required contributions (CRC) using the same assumptions and methods as the ADC, except that the CRC reflect the adopted contribution rates for the time period shown. These might differ from the contribution rates produced for the ADC.

Plans administered by the University

On July 1, 2020, the state of Washington established a trust for contributions paid by WWU for the benefit of Western Washington University's Supplemental Retirement Plan (WWUSRP) in accordance with Revised Code of Washington 41.50.075. As a result, the applicable accounting guidance for the WWUSRP has changed to GASB codification section P20 "Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specific Criteria." This event gives rise to a change in WWU's estimates of future obligations, deferrals and pension expense related to the WWUSRP. WWU now reports the plan's net pension liability (total pension liability less the plan's fiduciary net position).

Under GASB 67/68, the discount rate is now based on the long-term expected rate of return on pension plan investments. The Total Pension Liability is now compared against the plan's Fiduciary Net Position to determine the Net Pension Liability.

In accordance with Statement No. 68, and new for FY24, WWU has elected to use the prior fiscal year end as the measurement date for reporting net pension liabilities. As a result, FY24 net liability and deferred inflows are reported the same as FY23, while FY24 deferred outflows are reported as the FY23 values plus any current contributions deferred. As of FY24, using data one year in arrears, deferred outflows of resources related to the Housing & Dining's contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year and are not amortized to pension expense. Note: because of the FY24 cutover to using data one year in arrears, no additional pension expense is reported in FY24. This is atypical and expected to be a one-time report anomaly during the cutover.

OPEB Plan administered by the Healthcare Authority of Washington State

The OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Statement No. 75, paragraph 4 to pay related benefits. There were no significant changes during the fiscal year 2023 measurement period compared to the fiscal year 2022 measurement period.

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

Board of Trustees
Western Washington University Wade King Student Recreation Center
Bellingham, Washington

We have audited, in accordance with the 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 financial statements of, the business-type activities of Western Washington University Wade King Student Recreation Center, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Western Washington University Wade King Student Recreation Center's basic financial statements, and have issued our report thereon dated December 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Western Washington University Wade King Student Recreation Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Western Washington University Wade King Student Recreation Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Western Washington University Wade King Student Recreation Center'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 entity's financial statements 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 or significant deficiencies may exist that were not identified.

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Board of Trustees
Western Washington University Wade King Student Recreation Center

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Western Washington University Wade King Student Recreation Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bellingham, Washington
December 30, 2024

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa by:
Joyce Lopes, Vice President for Business and Financial Affairs

DATE: February 14, 2025

SUBJECT: **2024-2025 and 2025-2026 Active Transportation Fee Reduction**

PURPOSE: Action Item

Purpose of Submittal:

Reduction of the 2024-2025 and 2025-2026 Active Transportation Fee.

Proposed Motion:

MOVED that the Board of Trustees of Western Washington University, upon the recommendation of the President, approve a reduction of the 2024-2025 and 2025-2026 Active Transportation Fee to $31.50 per quarter in 2024-2025 and $33.08 per quarter in 2025-2026.

Supporting Information:

The Active Transportation Fee is voted on and set by the Associated Students every five years. During the 2022 AS vote, the fee was set at $30. The cost was increased for Fiscal Year 2024 from $30 to $35 on the recommendation and approval of the Associated Students (AS) Transportation Advisory Committee, the financial managers, and the Board of Trustees. Voting members on the AS Transportation Advisory Committee include one AS Executive Board member, seven AS voting members, and four WWU administrative non-voting staff. See: https://transportation.wwu.edu/active-transportation-fee

The Active Transportation Fee was increased by $5 for the 2024-2025 fiscal year to support the continued operations of the AS Starlight Shuttle program, which was in its final year of vendor contract. The vendor had increased their fees over the past several years and was proposing another significant fee increase.

After extensive research about the costs associated with providing this service and the current funding of the Active Transportation Fee, it was determined that a $5 fee increase was necessary to maintain the programs that the Active Transportation Fee supports. This program was approved to be provided directly by the university instead of a vendor. The increased fee of $5 covers the AS Starlight Shuttle program's operating, labor, and maintenance costs. This solution avoided a much higher increase in the Active Transportation Fee if the program was continued to be provided by a vendor.

Following consultation with legal counsel, it was determined that based on the referendum voted in by the Associated Students in 2022, the Active Transportation Fee can only increase by 5% per year. The $5 fee approved previously reflects a 16.7 percent increase. Staff recommends reversing the 16.7 percent increase and instead increasing the fee by 5% in 2024-2025, or $1.50, and by 5% in 2025-2026, or $1.58.

Source of Funding:

Active Transportation Fee

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa

DATE: February 14, 2025

SUBJECT: **Various Written Reports**

PURPOSE: Information Item

Purpose of Submittal:

President Randhawa respectfully presents the following written reports for the Board's information from various divisions and offices around campus.

a. Enrollment Management Summary
b. University Advancement Report
c. Capital Program Report
d. Student Affairs Report
e. Sustainability Report

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Brad Johnson, Provost and Executive Vice President

DATE: **February 14, 2025**

SUBJECT: **Enrollment Management**

PURPOSE: Information Item

I. Enrollment

In a fast-paced year marked by change and challenge, we continue to work to leverage the resources we have to optimize enrollment.

Winter 2025 Enrollment

The winter quarter began on Tuesday, January 7th, and census day fell on Monday, January 20th, so we are able to report official numbers in this report.

As of census day for Winter 2025, total enrollment was 13,800, up just slightly (16 students) from the prior year. This continues the pattern started last spring, where our total enrollment is up from the same quarter of the year prior, showing the upward trend in overall enrollment that was expected as the exceptionally large first-year cohorts of the last three years advance through their studies.

Winter Enrollment - All Students

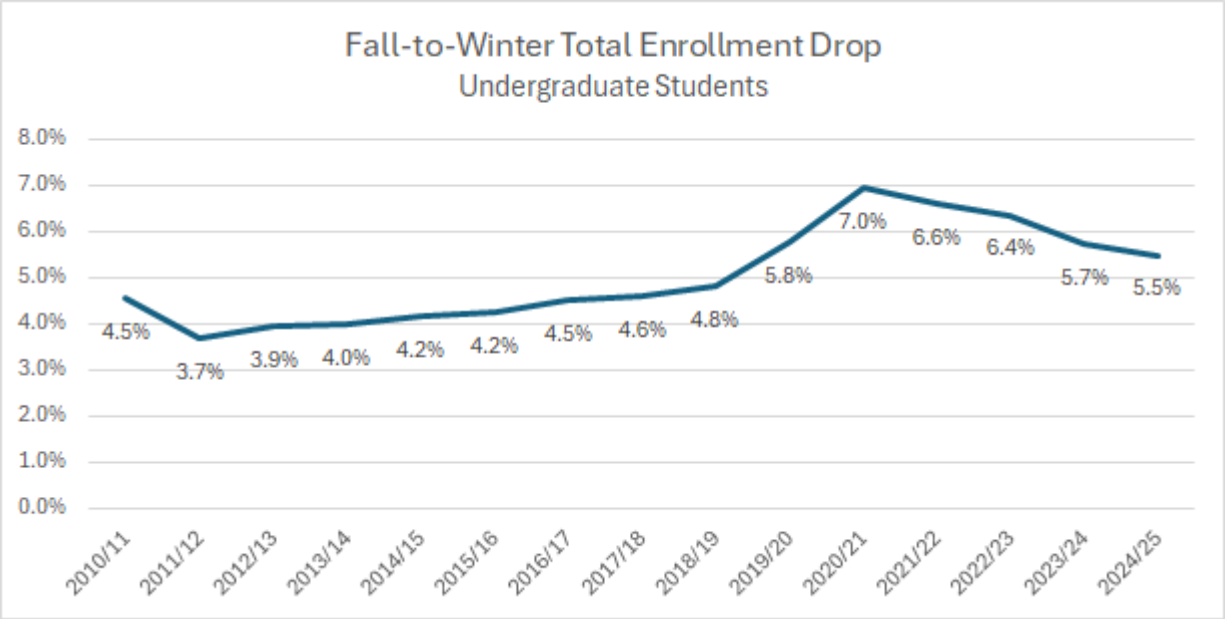
Enrollment by Race/Ethnicity

	Win 2020	Win 2021	Win 2022	Win 2023	Win 2024	Win 2025
Hispanic or Latino Ethnicity	1,526 (10.0%)	1,469 (10.4%)	1,469 (10.5%)	1,462 (10.6%)	1,502 (10.9%)	1,555 (11.3%)
American Indian or AK Native	289 (1.9%)	259 (1.8%)	234 (1.7%)	214 (1.5%)	191 (1.4%)	215 (1.6%)
Asian	1,616 (10.6%)	1,614 (11.4%)	1,587 (11.3%)	1,521 (11.0%)	1,492 (10.8%)	1,430 (10.4%)
Black or African American	399 (2.6%)	427 (3.0%)	445 (3.2%)	465 (3.4%)	438 (3.2%)	431 (3.1%)
Native HI or Other Pacific Isl	56 (0.4%)	58 (0.4%)	60 (0.4%)	74 (0.5%)	86 (0.6%)	89 (0.6%)
White	10,635 (69.8%)	9,712 (68.6%)	9,623 (68.5%)	9,448 (68.4%)	9,500 (68.9%)	9,454 (68.5%)
Two or more races: Other	188 (1.2%)	177 (1.2%)	180 (1.3%)	170 (1.2%)	138 (1.0%)	136 (1.0%)
International	173 (1.1%)	108 (0.8%)	155 (1.1%)	170 (1.2%)	165 (1.2%)	150 (1.1%)
Race and ethnicity unknown	364 (2.4%)	343 (2.4%)	293 (2.1%)	284 (2.1%)	272 (2.0%)	340 (2.5%)
Total	**15,246**	**14,167**	**14,046**	**13,808**	**13,784**	**13,800**
Students of Color	**4,074 (26.7%)**	**4,004 (28.3%)**	**3,975 (28.3%)**	**3,906 (28.3%)**	**3,847 (27.9%)**	**3,856 (27.9%)**
Non-Resident	**1,870 (12.3%)**	**1,595 (11.3%)**	**1,841 (13.1%)**	**1,936 (14,0%)**	**1,977 (14.3%)**	**2,008 (14.6%)**
First Generation	**4,670 (30.6%)**	**4,217 (29.8%)**	**3,861 (27.5%)**	**3,187 (23.1%)**	**3,122 (22.6%)**	**3,192 (23.1%)**
PELL-Eligible	**3,470 (22.8%)**	**3,152 (22.2%)**	**2,961 (21.1%)**	**2,751 (19.9%)**	**2,813 (20.4%)**	**3,616 (26.2%)**

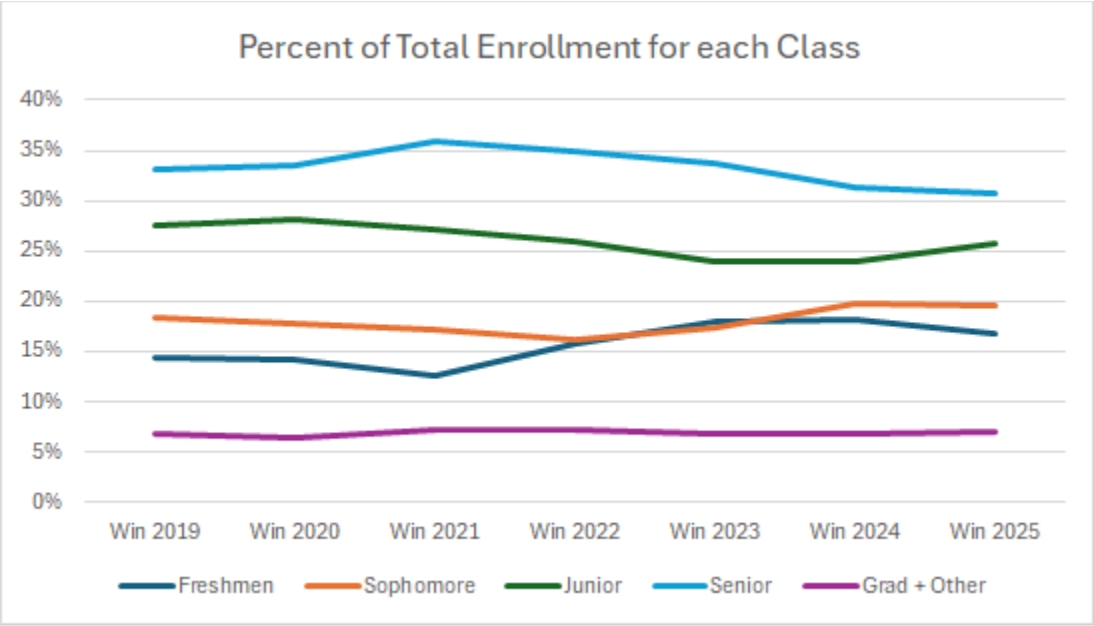
New first-year students continue to be a relatively small portion of our new student population for winter (50 for Winter 2025, compared to 49 in Winter 2024). The majority of our new student population in winter is consistently transfer students, and we continue to experience

declines in transfer applications, confirmations, and enrollments. For Winter 2025, we enrolled 180 new transfer students, down from 207 last winter. Of note, 30% of our new transfer students identify as students of color. We have not had that large a percentage of students of color in this population since Winter 2020. Additionally, 34.4%, identify as first-generation college students (up from 33.3% last winter).

With our enrollment of new students down modestly, the gains that we see in total enrollment are among our continuing students--retention. Undergraduate enrollment is the most important factor. In mapping undergraduate enrollment from fall to winter for the last decade (and more), the fall to winter drop is continuing to improve and is the best it has been since Fall 2018/Winter 2019 at 5.5%. (See the line graph below.) This year the fall to winter enrollment drop for overall enrollment is 6.2% (among the best of recent years, but not quite as good as last year which was at 5.9%).



The following line graph provides a visual representation of how each class is represented in the student body, tracking across winter quarters. You will see that the junior class has risen to more than 25% of the total student population, while seniors represent a decreasing portion of total enrollment. The impact of the smaller entering cohorts of Fall 2020 and Fall 2021 with the record-breaking, much larger cohorts for Fall 2022 and Fall 2023 can be seen in these lines.



Important in our review of winter enrollment is an assessment of **academic performance** in fall quarter. You will see below that the percentage of our fall students who maintained good standing after fall quarter grades were released is similar to that of last year (which was a recovery from more recent years of academic distress). This is an important signal that we are maintaining a return to the high level of academic standing results we experienced pre-pandemic (ignoring Fall 2020, when our grading policies were temporarily modified for the pandemic).

All Students - Academic Standing							
End of Fall Term	**Fall 2018**	**Fall 2019**	**Fall 2020**	**Fall 2021**	**Fall 2022**	**Fall 2023**	**Fall 2024**
Good Standing	14,645	14,467	14,107	13,570	13,122	13,305	13,330
Academic Warning	1,128	1,281	765	1,178	1,243	1,034	1,069
Academic Probation	100	93	110	137	108	71	74
Continuing Probation	26	29	53	32	40	53	51
Drop - Academic Rules	60	86	6	70	100	100	86
Withdrawal/unknown	162	186	156	138	133	88	100
Total	**16,121**	**16,142**	**15,197**	**15,125**	**14,746**	**14,651**	**14,710**
Percent Good Standing	90.8%	89.6%	92.8%	89.7%	89.0%	90.8%	90.6%

Looking only at new first-year students for Fall 2024, the results are comparable to the high rate of good standing achieved last year and to good standing levels for Fall 2018 (again ignoring Fall 2020).

New First-Year Students - Academic Standing							
End of Fall Term	**Fall 2018**	**Fall 2019**	**Fall 2020**	**Fall 2021**	**Fall 2022**	**Fall 2023**	**Fall 2024**
Good Standing	2,726	2,645	2,211	2,438	2,708	2,773	2,602
Academic Warning	394	446	263	417	495	399	398
Withdrawal/unknown	27	26	20	19	19	12	19
Total	**3,147**	**3,117**	**2,494**	**2,874**	**3,222**	**3,184**	**3,019**
Percent Good Standing	86.6%	84.9%	88.7%	84.8%	84.0%	87.1%	86.2%

This year, 97.3% of new first-year students who completed fall quarter in good standing (not on warning) returned for winter quarter. This reflects continued improvement and is better even than we saw in the Fall 2018 to Winter 2019 retention numbers. The below table shows the retention from fall to winter quarter for new first-year students who ended fall in good standing vs. low standing, reminding us that good academic performance in the first quarter of attendance is critical.

New First-Year Student - Percent Retained by Fall Academic Standing							
	Fall 2018	**Fall 2019**	**Fall 2020**	**Fall 2021**	**Fall 2022**	**Fall 2023**	**Fall 2024**
Good Standing	**2,726**	**2,645**	**2,211**	**2,438**	**2,708**	**2,773**	**2,602**
Enrolled	2,650	2,558	2,139	2,355	2,627	2,692	2,531
not Enrolled	76	87	72	83	81	81	71
% Enrolled	**97.2%**	**96.7%**	**96.7%**	**96.6%**	**97.0%**	**97.1%**	**97.3%**
Low Standing/other	**421**	**472**	**283**	**436**	**514**	**411**	**417**
Enrolled	348	383	196	362	432	341	344
not Enrolled	73	89	87	74	82	70	73
% Enrolled	**82.7%**	**81.1%**	**69.3%**	**83.0%**	**84.0%**	**83.0%**	**82.5%**
Total	**3,147**	**3,117**	**2,494**	**2,874**	**3,222**	**3,184**	**3,019**

For all students who were enrolled in Fall 2024 and did not complete a degree or other credential, 94.5% enrolled in Winter 2025 classes. This is comparable to the high rate achieved last year and suggests that we are maintaining a return to the higher levels of retention that we experienced pre-pandemic.

	Total Fall Enrollment *	**Fall Students Enrolled in Winter**	**Fall Credential Awarded**	**% Enrolled Winter, of those with no Fall Credential Awarded**
Fall 2018	16,121	14,629	731	95.1%
Fall 2019	16,142	14,513	712	94.1%
Fall 2020	15,197	13,484	762	93.4%
Fall 2021	15,125	13,415	751	93.3%
Fall 2022	14,746	13,197	727	94.1%
Fall 2023	14,651	13,259	662	94.8%
Fall 2024	14,710	13,335	600	94.5%

* excludes WWU in the High School

Fall 2025 Enrollment Outlook

Application numbers are still lagging as we close in on the January 31st application deadline. Because there is so much activity in the two weeks surrounding the deadline, comparisons right now to the same week in prior years can be skewed, depending on a variety of factors. In mid-February, the comparisons will be cleaner. Until then, we are watching our daily activity with great interest and engagement, reviewing files and sending out offers of admissions as quickly as possible, and messaging about the awarding of scholarships, all while organizing programs, visits, and engaging in other yield work. A note on transfer applications: we are a few weeks away from the later March 1st application deadline for transfer applicants to the Bellingham campus.

Totals as of January 22, 2025 (and compared to totals from the same week in prior cycles):

New first-year students—Bellingham

	Applied	Admitted	Confirmed
2025	9,147	8,147	482
2024	10,698	9,560	640
2023	10,684	8,936	681
2022	8,518	7,554	579
2021	8,051	6,988	616
2020	7,832	5,425	512

New transfers—Bellingham

	Applied	Admitted	Confirmed
2025	388	145	32
2024	454	185	46
2023	491	104	36
2022	506	188	77
2021	427	154	45
2020	411	89	13

New transfers—other locations

	Applied	Admitted	Confirmed
2025	14	5	5
2024	14	2	1
2023	19	4	4
2022	24	1	1
2021	60	6	6
2020	62	0	0

Our first-year application numbers for Fall 2025 have been consistently down since October, between 10% and 15% down from last year depending on the week. Continued analysis will take place to gather more insight into this year's application numbers, while we remember that we have experienced application submission rates in the last few years that put us in a far different (and enviable) position from most of our peers. In a highly competitive landscape, we

are fortunate that we (unlike many of our competitors) have already recovered to pre-pandemic cohort sizes and that we are not still trying to make that transition as they are.

As we seek to make projections about the size of the Fall 2025 new first-year cohort, we look to our past experience. Unfortunately, last year's first-year cohort was significantly impacted by the FAFSA challenges and is less useful as a measure for this year. It is also true that since the pandemic, we have been moving at such a rapid rate of change each year that precedent is tough to identify. Such is the competitive nature of higher education recruitment work. That said, as we review all of the available parameters and signals, we anticipate a new first-year cohort that will be similar in size to that of Fall 2024—around 3,000 new first-year students.

Of course, there are many variables that will influence college choice among our admitted students and ultimately impact our final outcomes in September. Yield will be critical, and we will be putting all of our energy into that work. We continue to work to manage staffing challenges and late adjustments to programming, but we cannot ignore the external factors that present significant risk. Geopolitical factors are taking center stage more and more and will undoubtedly have a hand in student perspective about college attendance and in financial considerations around that choice. We will continue to do our best to manage all of the factors over which we have control and summon our best hope for the ones that we cannot.

In the coming weeks, we will get an initial read on our registration counts for the many admitted student events that we host during the winter and spring, including the marquee Admitted Students' Days (April 5th and April 12th). Early reports suggest registrations and interest are looking strong, as are group visits from partnering high schools, registrations for virtual tours, yield receptions, and tours around the President's Day weekend.

On Wednesday, January 28th, we piloted our first **On-the-Spot Admissions event at Ferndale High School**. It was a high impact event for a small number of students, and we are assessing the program as we consider how to engage in future activities of this sort. Much of what we learned from other schools about on-the-spot admission is immediately evident: it is crucial that there be close coordination with the school's counseling office; it requires significant planning and preparation; and it is resource intensive. We had three staff members at the school for two hours, and they were fully engaged the entire time with about a dozen students. We hope to be able to further develop our approach to this initiative, as it is exciting to be able to take admissions to the students—truly meeting them where they are.

The admissions team has developed a plan for use of the **data on all Washington high school students that we will soon receive from the Office of the Superintendent of Public Instruction (OSPI)**. Of course, the plan will continue to evolve as we move further into this new era, where all contact information for Washington high school students is available to us.

The objective of our communications plan is to inspire and motivate high school students in Washington State to consider higher education and apply to Western by providing tailored communications that meet the interests and needs of students at each grade level and location.

The team has mapped out key messages by grade level and by location (urban, rural, local). They have also identified the key components for email with best practice personalization and calls to action, direct mail including event invitations, and web messaging with appropriate landing pages for segmented parts of the population. They have built out appropriate timelines for the work and the messaging and incorporated this work into the process calendar. The planning and allocation of resources will be an important element of this work, requiring coordination and time from Admissions team members in almost all areas: data systems, marketing, outreach, campus visits, and others.

This is an extraordinary step forward for the state, and we eagerly anticipate the receipt of this data.

Also of interest, a few **legislative proposals** have been introduced in the Washington House and Senate, to further support the Washington Guaranteed Admissions Program (WAGAP), which we helped to design, and which is currently coordinated through the Council of Presidents. As conversations take place to navigate several complexities (such as aligning goals to deploy a simplified admissions application platform and integrating financial data—which could be used to inform students and families of eligibility for state need grants), it will be in the institution's best interest to consult widely and intentionally across the public baccalaureate sector, so as to leverage the work that has already been done and to ensure successful outcomes that can move the needle on the state's college-going attainment rates.

Admissions Director Leaving WWU

After more than 8 years as the Director of Admissions for WWU, Cezar Mesquita has announced that he will be leaving Western in late February to pursue a new opportunity with Carnegie Higher Education. This is a wonderful opportunity for him to explore and lead enrollment work from a different perspective while maintaining his home in Bellingham, as he will be working remotely in his new position. It is also a tremendous blow to Western, and we will feel this loss across the university.

The work that Cezar has done at Western has been truly transformative, and, on behalf of the institution, I offer our heartfelt appreciation for the contributions that he has made. This university is forever changed because of the expertise, professionalism, vision, collegiality, and commitment to developing students and staff that he has brought to his work.

During his time with Western's Office of Admissions, Cezar's contributions include

- Breaking several first-year (freshmen) class records
- Deploying Slate as the institution's CRM (Constituent Relationship Management) software
- Stewarding Western's joining of the Coalition (for Fall 2022) and Common App (Fall 2023 and beyond) consortia
- Coordinating the University's transition to test-optional admissions
- Developing models for strategic leveraging of institutional recruitment scholarships
- Elevating the reporting and analysis of recruitment and admissions data/trends
- Creating structure for coordinated multicultural recruitment and outreach
- Launching the WAGAP (Washington Guaranteed Admissions Program) alongside statewide partners
- Pushing for access to statewide student data for high schoolers (grades 9-12)

- Piloting On-the-Spot admissions
- Championing campuswide partnerships (such as Honors, Alumni, Music, Compass 2 Campus, Marketing, University Residences, and Financial Aid, to name a few)
- Leading collaboration efforts with Community Based Organizations, such as College Success Foundation, Futures Northwest, North2 Western, and Ready to Rise
- Designing rubric for reviewing professional development proposals
- Mentoring, coaching, and supporting talented professional, classified, and student staff

Cezar's Western affiliation will shift to that of WWU Dad, as he proudly supports his two daughters through their own WWU journeys—one, a proud December 2024 graduate; the other, a current first-year student.

II. Student Aid

Financial Aid Preparations for 2025-26

With the opening of the 2025-26 FAFSA in late November, the Financial Aid Systems personnel have been updating and testing the 2025-26 version of Ellucian Banner software and have been loading FAFSA and WASFA records into the system. Individual requests for documentation and missing information for financial aid files have been sent out to students (and will continue to be), with financial aid offers to incoming students soon to follow.

FAFSA/WASFA Outreach Efforts

In addition to the digital advertising campaign for FAFSA completion and messaging posted on our website and on campus monitors, messaging has been emailed to continuing students to remind them to complete the FAFSA or WASFA by the priority date of January 31st. Admissions has been sending similar reminders to incoming students throughout the recruiting cycle.

Western's Financial Aid team has been assisting students and families with completing the 2025-26 FAFSA/WASFA through several efforts. In December 2024, financial aid counselors began participating in FAFSA workshops in collaboration with Futures Northwest at the following high schools: Bellingham, Squalicum, Ferndale, Nooksack Valley, Meridian, Blaine, Lynden, Burlington-Edison, Sehome, Options, Concrete, Arlington, Stanwood, and Mount Vernon. These events are held with computer access and allow students and parents to complete the FAFSA/WASFA while attending. We anticipate follow-up requests from high schools and will continue to provide assistance as it is requested.

Additionally, financial aid counselors began hosting Financial Aid Fridays in early December. These events include both in person and online sessions for students to receive individual assistance in completing their FAFSA/WASFA. Overall attendance has been lower than it was last year; however, this was expected since students are experiencing fewer technical issues with submitting the 2025-26 FAFSA than many students experienced with the 2024-25 FAFSA.

Lastly, through collaborative efforts with the Blue Group; Western Success Scholars; Black Student Coalition; Woodring's Office of Diversity, Equity, and Inclusion; and various other campus groups, Financial Aid team members will be hosting in-person FAFSA & WASFA sessions for targeted student populations.

Mandatory Fee Updates

The Financial Aid office was informed in late January that the transportation fee, a mandatory fee that was set in October, will be updated by the Board of Trustees. This figure is used in the construction of the Cost of Attendance (COA), which is required to generate financial aid offers for students. Changes to mandatory fee amounts require updates to the COA, and the Financial Aid team will need to make adjustments across systems to ensure accurate packaging of financial aid offers for 2025-26. We are determining what actions may need to be taken to adjust for any changes to the 2024-25 fee amount. This will cause some delays, but we will work as quickly as possible to make the changes, as financial aid offers for admitted students need to be issued very soon in order to be competitive with other schools.

FAFSA Completion for 2025-2026

The FAFSA completion rate among Washington high school seniors is an ongoing concern. For the 2025-26 FAFSA cycle, most recent numbers show a 3% increase in completion rates among high school seniors in Washington, as compared to the same week of the prior FAFSA cycle. Although this increase is encouraging, that positive comparison must be tempered by the fact that last year's numbers were especially low with the FAFSA issues that plagued filers. There is still much work ahead. Washington (currently ranked 31 out of 50) has only 20.1% of high school seniors completing the FAFSA as of January 17th, compared to the national average of 23.4%. Source*: FAFSA Tracker,* sponsored by the National College Attainment Network at https://www.ncan.org/page/fafsatracker .

The Washington Student Achievement Council (WSAC) has created a new FAFSA filer dashboard to assist in tracking FASFA completion rates in the state (https://wsac.wa.gov/FAFSA-Filers-Dashboard). This dashboard attempts to compile information about all FAFSA filers in Washington, not just high school seniors. Note that data for the current year is not yet available on this site. As indicated on the dashboard, first time filers were down 5.7% for the 2024-25 academic year. The botched roll out of the simplified FAFSA application certainly contributed to these overall decreases.

Legislative Bill Aimed at Increasing State Need Grant Eligibility

With great interest, we have been monitoring several bills during the current legislative session that are aimed at expanding eligibility for state need grants. SB 5402 (HB 1568) would expand eligibility for the maximum Washington College Grant (WCG) to students up to 70 percent of the state median family income (MFI). Currently maximum WCG would be limited to those up to 55 percent of the state median family income for the 2025-26 academic year. This would be a decrease from the 2024-25 academic year, in which students up to 65 percent of state median family income received the maximum WCG. Without a change to the MFI percentage receiving max WCG, returning students whose MFI falls between 56-65 percent, would receive a decreased WCG award of approximately $3,000 less than the previous year. This would pose both a retention and recruitment risk for many students impacted if the MFI percentages are not updated.

Additionally, this bill would solidify the WA Bridge Grant into statute. For the last three years, this award has been funded through budget proviso language. Although these funds have been approved for 2025-26, WSAC is predicting a budget shortfall starting in FY26, in which the funds will be available on a first-come, first-served basis. The WA Bridge Grant provides students who are receiving maximum Washington College Grant, and are not eligible for the WA College Bound Scholarship, an additional $500 grant to cover higher education expenses beyond tuition and fees, such as books, lab fees, supplies, technology, transportation, housing, and

childcare. In 2023-2024, WWU disbursed nearly $1 million in WA Bridge Grant funds to eligible recipients. These funds have been a significant support to students in covering additional costs and certainly make a difference in a student's ability to stay in school.

Gainful Employment/Financial Value Transparency Reporting – Updates
In late October, WWU was notified by the U.S. Department of Education (ED)that the reports required for the Gainful Employment/Financial Value Transparency (GE/FVT/) reporting requirements had been corrected. The earlier versions released by ED had incorrect data, resulting in an extension to the deadline for reporting. The Financial Aid Office in collaboration with the Registrar's Office and central IT, submitted the GE/FVT report to meet the January 15, 2025, deadline. These extensive reporting requirements were plagued with continued problems including delays in processing, unclear instructions, and lack of support to resolve questions and issues with the reporting portal. Many schools were reporting the ongoing problems, and many were unable to submit data by the deadline, while many others reported a lack in confidence of the accuracy of the data reported.

On January 17th, the U.S. Department of Education acknowledged some of the issues that institutions were experiencing and re-opened the reporting period until February 18, 2025. This will allow additional time to report and correct the student and program level data reported by institutions. WWU will continue to review the data that has been submitted to ensure accuracy.

III. Orientation & Transition

Department Operations & Personnel Update
To move into better alignment with and reflect current functions and responsibilities, New Student Services/Family Outreach (NSSFO) has **officially changed its departmental name to the Office of Orientation and Transition** (OT), effective December 2024. Previously, students and families/supporters have had difficulty in easily identifying the office managing orientation and onboarding processes and resources. Renaming to the Office of Orientation and Transition will provide new students and families/supporters with clarity about the purpose and function of the office, which often starts simply with the title of the department.

In deciding on the new name, we conducted a significant Peer Institution Review for state and national naming trends used by offices functioning in a similar way, and we reviewed best naming practices with our national-affiliate organizations and looked at trends within our own campus' departments. Information about the Office of Orientation and Transition can be found on our newly renamed website: https://orientation.wwu.edu/, and our department email has been updated to Orientation@wwu.edu. In day-to-day conversation, we are adopting the simple use of "the Orientation office" as reference.

The OT office is also pleased to announce that Lisa Moeschler has moved into a new role as our first **Orientation Navigator**. For almost six years, Lisa has served as the Family Outreach Manager in OT (formerly NSSFO). As the Orientation Navigator, Lisa continues to expand her work to further develop, support, and implement outreach initiatives and communications. She will serve as a support and coach for new students and families/supporters as they complete required onboarding tasks, request connections and referrals to critical services and resources,

and seek support with common developmental and transition needs. Lisa continues to have responsibilities for signature communications assets, including the annually produced WWU Family Calendar and the monthly Family Connection e-Newsletter, co-produced with University Communications. We are excited to explore new opportunities and expand current efforts for onboarding and enrollment support for new students and families/supporters in critical processes.

With these changes in department name and personnel, the OT staff will continue with rebranding updates across campus functions as well in public-facing elements like our website and additional publications.

Orientation, Advising, and Registration (OAR) Programs for New Students
The final Winter Advising & Registration (A&R) Sessions were held on January 6th, with a total attendance of 204 new students (145 transfer; 59 first-year). Reservations for Spring A&R Sessions opened in mid-January, featuring four session dates for new transfer and first-year students across February and March. Additionally, one Summer A&R Session has already been scheduled for early May to complete the academic year cycle.

Fall A&R 2025 planning is well underway in coordination with the Academic Advising & Student Achievement Center (AASAC) staff and the Office of Admissions. Admissions and Enrollment Management are providing regular updates on enrollment projections for new first-year, transfer, and post-baccalaureate students. Early projections, while fluid, serve a significant purpose in decision-making for the number of A&R Session dates to offer, capacity of sessions, large-volume publication print numbers, and the need for other materials and resources for new students. Dates for sessions have not been confirmed yet, but we anticipate confirming them by mid-February. In addition, the OT office is beginning to prepare for the Spring Admitted Students' Days events hosted by Admissions. We anticipate that our participation will again include resource fair tabling, panel discussions, and presentations. We will utilize the new Orientation Navigator to bolster consultations with prospective and confirmed students and families about orientation, advising, and the registration process.

IV. Veterans Services

Bill: HB 2004 Providing early registration at institutions of higher education for military students.

House Bill 2004, passed in Washington's last legislative session, mandates that beginning in the 2024-25 academic year, public institutions of higher education that offer an early course registration period for any segment of the student population must have a process in place to allow early course registration for students who are eligible veterans, National Guard members, active-duty military, and their spouses, domestic partners, and dependents.

Western Washington University only offers early (priority) registration for continuing and returning students. For many years, Western Washington University has had a practice of

offering early registration to continuing and returning students who are in the populations named by this bill, with the exception of domestic partners.

Last summer, we took the necessary steps to ensure that our application for admission collects information about domestic partners of Veterans, Active Duty and National Guard/Reservists. We have also taken the necessary steps to invite domestic partners in our current student body to self-identify, so that we can include them in the early registration process, which we are now doing.

In short, we are in compliance with this new requirement, and we are proud that our long-time practice set the standard now imposed across the state.



UNIVERSITY ADVANCEMENT REPORT

FEBRUARY 2025

THE MISSION OF UNIVERSITY ADVANCEMENT IS TO BUILD RELATIONSHIPS THROUGH MEANINGFUL ENGAGEMENTS THAT FOSTER PRIDE, ENCOURAGE ADVOCACY, & PROMOTE PRIVATE SUPPORT FOR WESTERN WASHINGTON UNIVERSITY.

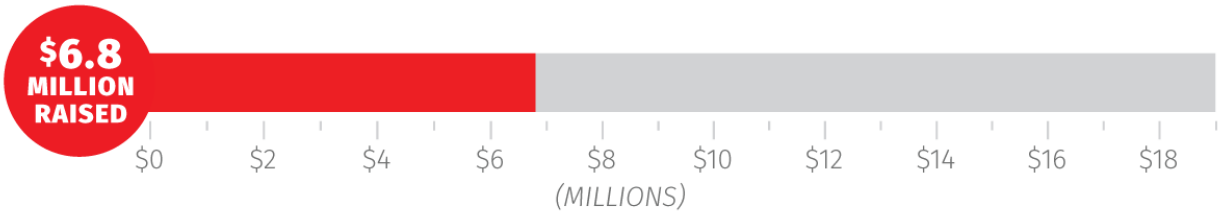
WESTERN WASHINGTON UNIVERSITY

MAKE WAVES.

UNIVERSITY ADVANCEMENT

FUNDRAISING

$18.5 MILLION GOAL, FY25 progress to date:



Grants and scholarships awarded to date, FY25:

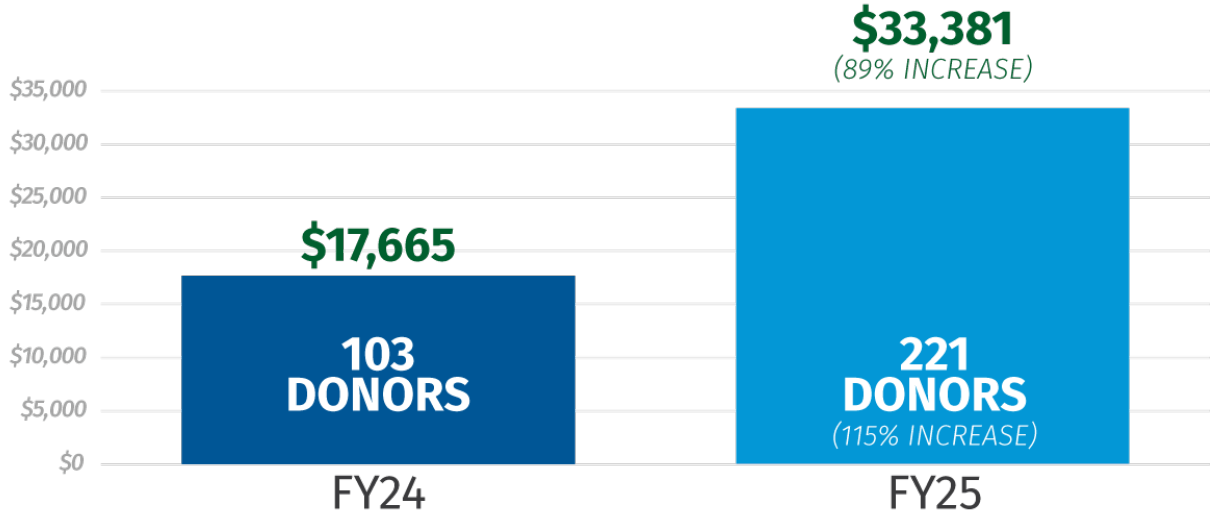
2,032 SCHOLARSHIPS

$2.74 MILLION

ANNUAL GIVING

End of Year fundraising campaign doubles

While giving trends across the country continue to decline, we are grateful to McKenna Crum, a biology major and softball player, who was the voice and face of the Foundation's calendar year-end appeal. The targeted message, combined with a focused digital campaign that prioritized social channels, resulted in a dramatic increase in both donors and dollars.



ENGAGEMENT

The Foundation for WWU & Alumni received nearly a thousand individual event registrations in December and January. These events are important to building the Western community, drive engagement and positively impact fundraising.

Here are a few of the events The Foundation for WWU & Alumni recently hosted:



Kaiser Borsari Hall grand opening and ribbon cutting

On December 12, nearly 200 alumni, donors, legislators, community members, faculty, staff and students gathered for the opening of WWU's newest building, Kaiser Borsari Hall. Building namesakes Fred Kaiser and Grace Borsari (pictured above) participated in the ribbon cutting and toured the space

WWU alumni holiday events

The Foundation for WWU & Alumni brought together sixty alumni and family members for a special pre-show reception and the showing of The Nutcracker at McCaw Hall.



More than one hundred WWU alumni enjoyed the annual WildLanterns festival at Woodland Park Zoo and thirty guests traveled to Canada in January to the Peace Arch Curling Club to learn how to slide the stones and sweep the ice.

UPCOMING EVENTS

Scholarship Events

Scholarship donors and the students who benefit from their support have the opportunity to meet each other at events in Bellingham and Seattle. More than 500 alumni, community members and students are expected to come together to celebrate achievement and philanthropy.

WWU in the Desert

After a hiatus of several years, The Foundation will host alumni and friends at the Seattle Mariners final Spring Training game in Peoria on Sunday, March 23. A private suite and buffet will allow all to watch the M's as they prepare for the regular season.

WWU Give Day

WWU's 10th Annual Give Day is April 24. Save the date for 24 hours of fundraising challenges, matches, and more.



WWU Alumni Awards and Block Party
The annual WWU Alumni Awards celebration is Friday, May 16 followed by the Block Party on Saturday, May 17. Plans are in place for a great weekend on campus. Information can be found here.



UNIVERSITY MARKETING



WWU's transfer campaign features the story of recent Energy Studies graduate Olivier Singbo.

WWU's 2024/2025 Admissions Efforts Surge as Cycle Peaks

As we push through the peak period of our recruitment marketing season, WWU's advertising efforts continue to drive action leading up to the January 31 regular decision deadline.

The December/January phase of our campaign was designed to reach multiple audience segments through a mix of strategic tactics and platforms, ensuring WWU stays top-of-mind for both first-year and transfer applicants.

The December/January period of the campaign was designed to reach several different audience segments through a variety of tactics and platforms:

- First-Year Prospective Students: Display retargeting, pay per click (PPC), Snapchat
- Transfer Prospective Students: Display retargeting, mobile location targeting at community colleges, pay per click (PPC)
- Parents of Prospective and Current Students: Meta (Facebook and Instagram)

Beyond supporting first-year and transfer enrollment, the campaign also focuses on encouraging FAFSA and WASFA completion for students and their families. This year's FAFSA initiative began in November and runs through the January 31 deadline.

Year-over-year campaign conversions for the December/January leg of the campaign are up in most of the major categories for the period, including leads (up 35%) and visit registrations (up 28%) and FAFSA-related actions (95% increase). Campaign-related applications have decreased by 5%.

DECEMBER 1 –JANUARY 25 CAMPAIGN PERFORMANCE				
Strategy	**Impressions**	**Clicks**	**Total Conversions**	**Conversion Rate**
Display	1,106,731	74,248	1,349	6.71%
PPC	97,779	11,248	370	11.50%
Snapchat	1,741,724	6,489	83	0.37%
Meta	947,118	4,102	164	3.49%
Mobile Location Targeting	345,508	486	54	0.41%
TOTAL	**4,238,860**	**96,573**	**2,020**	**1.65%**

Western on the Peninsulas Website: One-Year Performance

Since its launch on February 18th, 2024, the new Western on the Peninsulas website has been visited 10,503 times by 7,418 users. They spend an average of 3 minutes and six seconds on the site.

Prior to the new site, the previous year, the Peninsula pages generated less traffic and significantly less engagement. Here are the prior year numbers:

- Poulsbo: 6,937 views and 2,298 users averaging 42 seconds per visit
- Bremerton: 7,418 views with 2,630 users averaging 32 seconds
- Port Angeles: 4,587 views with 1,667 users averaging 34 seconds

The new site has generated an additional 823 new users and increased their average engagement time from an average of 36 seconds to 3 minutes and six seconds, an increase of 416.667%.

Creative Services: Featured Project



The Creative Services team designed the program issue for WWU's December Commencement.

Additionally, the University Marketing team provided creative services to the following programs and departments in December and January:

- Academic Advising and Student Achievement Center
- Admissions
- Athletics
- Career Services Center
- Community Relations
- Department of Biology
- Department of Ethnic Studies
- Department of Languages, Literatures, and Cultures
- Education Leadership
- Financial Services
- Graduate School
- History Department
- Manufacturing and Supply Chain Management
- New Student Services/Family Outreach
- Office of Global Engagement
- Outreach and Continuing Education
- Peninsulas
- Print and Copy Center
- Professional and Continuing Education
- Registrar's Office
- Scholarship Office
- Student Publications
- Student Success Initiatives
- The President's Office
- University Marketing and Communications
- WebTech
- Western Libraries
- Woodring College of Education
- WWU Box Office

UNIVERSITY COMMUNICATIONS

Issues Management

Campus community messaging: University Communications supported the President's Office by assisting on a pair of messages:

- In mid-December, a message was sent after finals recapping some of the difficult issues the campus grappled with in the fall, wishing all a safe and restful break.
- As winter quarter started, another message was sent about the start of the quarter, and some academic high notes from the previous year. These messages follow a plan to have quarterly outreach (at the minimum) from the president that doesn't have to do with administrative decision-making.

Reorganization and Budget: University Communications continues to support University Cabinet's messaging regarding WWU's structural budget deficit and institutional reorganization.

Federal Policy Changes: Worked with campus administrators on a new landing page and campus message around the threats from the new administration to cancel/cut/freeze federal grants and monies to existing programs. Sent campuswide message regarding what the university knows and how it could be impacted on Jan. 29.

Washington State Law and Immigration Enforcement: Worked with campus administrators on a message and FAQ page around the changes to Federal immigration agencies and their ability to be on campus, as well as the new campus policy that brings WWU on par with state law in protecting the rights of all members of the campus community.

Earned Media Highlights

- Seattle Times:
    - Marketing 101: What Brand Trump did right that Brand Harris didn't
    - Seattle-area inflation slows. Here's what's still driving up prices
- Cascadia Daily News: Ongoing coverage of WWU; highlights include Western's progress on NAGPRA, stance on immigration enforcement, a profile of Western's Sislena Grocer Ledbetter, WWU athletics, reorganization plans, campus performances, events and community engagement opportunities
- KUOW Seattle:
    - Trump's proposed Canada tariff could boost Northwest energy bills
    - A new book looks at how border closures divided lives during COVID
    - Washington carbon auctions resume after surviving election challenge
- Foreign Policy: Trump's Immigration Orders Will Bring Chaos to the Border
- Yahoo! News: 60 million years ago our primate ancestors had twins all the time, finds study
- Bellingham Herald: Covered campus events and reorganization plans
- Radio Free Europe: Covered the research of Global Humanities and Religions' Holly Folk
- The Chronicle of Higher Education: Colleges Must Revise Millions of Web Pages. It Will Be 'Painful.'

WWU Story Highlights

- WWU receives National Science Foundation capacity-building grant to expand regional industry partnerships
- WWU's Mike Larsen wins prestigious CAREER grant from the NSF
- WWU Design students create content for Bellingham's 'Fire & Story' event
- Environmental Science students start a WWU chapter of the Society for Ecological Restoration
- One Quick Question – A short feature asking one question to a WWU faculty member on an item of topicality and national interest:
    - How could the resignation of Justin Trudeau impact U.S.-Canada trade? With BPRI's Laurie Trautman
    - What can the Pac NW learn from the LA wildfires? With Environmental Studies' Michael Medler
    - TikTok got an 11th-hour reprieve – but is it a security risk? With Computer Science's Erik Fretheim

All of these stories are available on news.wwu.edu

WWU Channel Performance

- WWU News (news.wwu.edu): Averaging 5,200 weekly active users and 25,000-30,000+ weekly engagements (article clicks, scrolls, link shares, etc.)
- Western Today: Weekly open rates stable at 25-30%, with typically over 1,000 clicks per email.
- Social media:
    - Total organic (earned) impressions per two-month period on all WWU social media continues to exceed 3 million
    - Engagement rate continues to outperform peers on the WWU LinkedIn
    - Steady growth on WWU Instagram, followers now at 35.8K
    - President Randhawa's LinkedIn page is growing steadily with an average of 7k impressions per post
    - The WWU Facebook followership is steady with good traction with parental audiences
    - WWU Window on LinkedIn has nearly 12k subscribers after 3 months
    - Highlight posts:
        - Facebook: Joyce Block, 33k views, 1,220 clicks
        - LinkedIn: Severance, 34.6k impressions, 5,215 engagements
        - Instagram: Sign Cleaning Trio, 33.6k accounts reached (52% non-followers), 54k views, 2,753 engagements
- Window Magazine:
    - Fall/Winter print edition distributed to 129,000-plus recipients – reaching mailboxes week of December 9.
    - Digital issue saw an average email open rate of 35.5%, featuring stories on environmental research, alumni achievements, and more.
- Family Connection Newsletter: Sent to parents and family members of WWU students monthly in October and November; average 43% open rate

WEB COMMUNICATION TECHNOLOGIES

Ongoing Work:

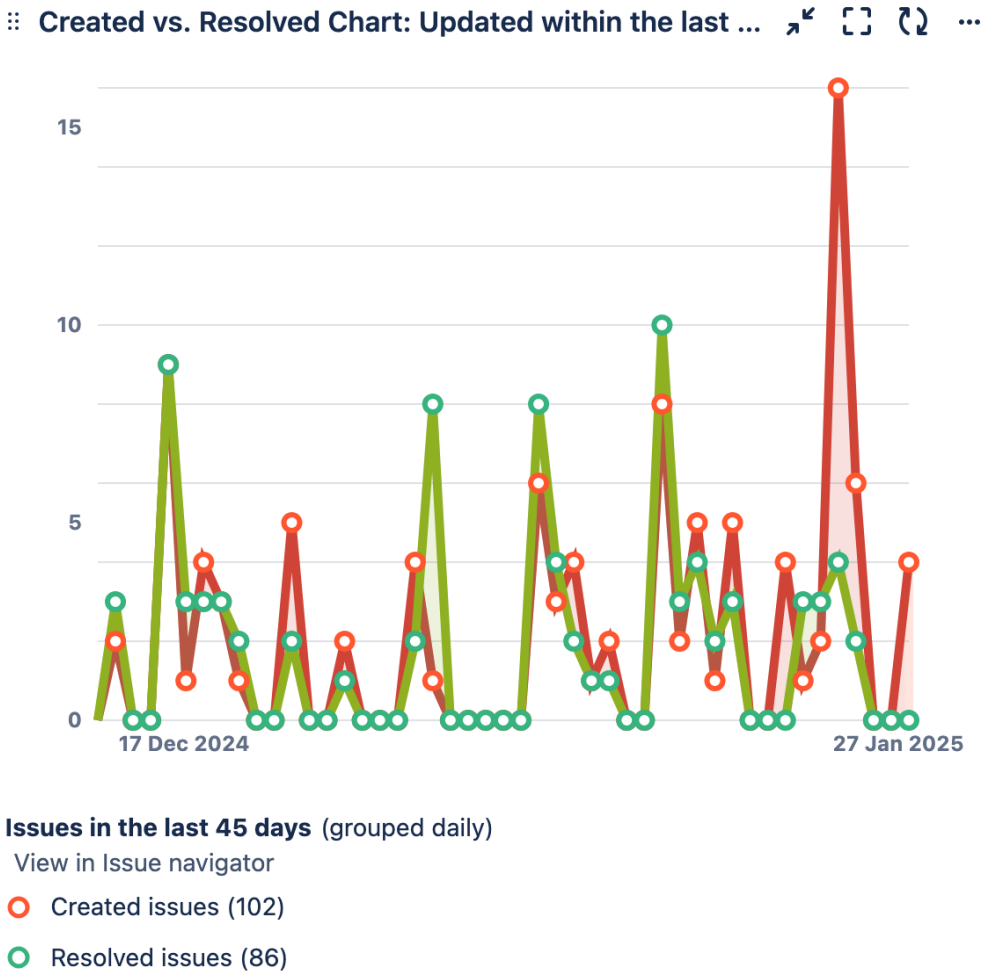
- In coordination with CRTC we submitted the annual report to the DOJ as part of the continuing OCR Voluntary Resolution Agreement (VRA) regarding digital accessibility.
- Max Bronsema was quoted in a new article published on the Chronicle of Higher Education website regarding digital accessibility alongside Harvard, UC Berkeley, Iowa, and other leaders in this space.
- Washington State Accessibility Policy Rewrite – Max Bronsema served on the State workgroup to revise policy USER-001 and recently the Technology Services Board of WaTech voted to implement the revised policy. This policy strengthens Washington's commitment to equity for all who use digital services in the state.
- The Information Technology Accessibility Committee, which WebTech servers on, has secured one-time funds for a two-year pilot of a tool that will assess the course content within Canvas for compliance with WCAG 2.1 AA standards, which is essential for Western to be able to begin addressing any issues prior to the DOJ compliance date of April 24, 2026. WebTech will be helping assess the data and working collaboratively to best support Western moving forward.
- Significant updates have been made for a variety of websites that are necessitated by department and division name changes due to continuing reorganization.
- We developed an updated visit page focused on supporting engagement with Western for a wider variety of audiences.
- Launched the following new websites: equity.wwu.edu, Scholars Week –LaPlaza, Preparing Sites for the Title II Rule on Web Accessibility

General Web Traffic Trends

The holiday period showed a slight decrease in sessions, .4%, but strong growth in total users, up 6.2% over the same time last year. Users at this time are focused on making the decision and the top page after the institutional homepage overall was Financial Aid, followed by the majors exploration page. Student application portal pages and the primary recruitment campaign page all had strong traffic. Rounding out the top 10 pages of this period is the campus maps page, which is traditional when a new term starts as students seek to find the classrooms.

WebTech Work Load

The holiday period at Western historically has meant a reduced request for support. This stayed true this year as well. Staffing levels were nominal, managed through rotation of holiday vacations to ensure coverage. Our created tickets and supports emails were down. The team took the opportunity to ensure as much technical debt was erased as possible during this time.



VISUAL MEDIA PRODUCTION

Student Work Study Success & Future Pipeline

Our work-study student program continues to create wonderful new work and highlight the program by sharing our current student's work. Our newest student is the very talented Imogene Eagan. Imogene, within hours of beginning the quarter independently began a list of to-do's for the term, all of which are video/photo based tasks that she would like to accomplish. She has accompanied the VMP team on field shoots as well. We have been working on creating a repository of just student work-study work, some of which you can find below.

Recent Video Work Examples

For the grand opening of Western's new building, Kaiser Borsari Hall, we created over ten short vignettes, set up and displayed on over forty screens and projectors in the building. You can watch a selection of those here. In the main lecture area, we created a credit sequence in which over 1,500 names were represented, all of which have donated to Western. of the videos we make we share the release and strategy with UCOMM Social Media Coordinator, Caitlyn Daniels, so some of these links may be iterative.

Presidents Holiday Message (27k views on instagram)
MLK Day 2025 Teaser
MLK Day 2025 Western Recap
Kaiser Borsari Hall Western Recap
Sculpture Move! (51k views)
Black History Month 2025

House of Healing Construction Progress Recaps
01/06/2025
01/17/2025
01/24/25

Window Digital & Print content:

We recorded a few stories in late summer for inclusion in future editions of Window. Here are a few that have recently been completed.
SMATE Solar Project
Meet Mike Larsen: WWU's Newest NSF Grant Recipient (14k views on Instagram)

Ad Campaign / Promotional Content / Partnerships / Social

These projects probably result in the most eyes on anything Western related and therefore are always one of our top priorities. We have created workflows that allow us to create some of these products within just a few hours.

Melaku Akawold Winter 2025 Anthem
Maxwell Richards: Sign Cleaning Extraordinare (52k views on Instagram)

Meet Renee: Supply Chain Wizard

2024 Western Wrapped (Parody of Spotify Wrapped series - 15k views)
It's Hoa Hoa Season (Twilight theme of campus in winter - 41k views)

Upcoming Projects

- WWU Basketball Coach wins 700th Game Feature
- WWU Psych Prof. Josh Kaplan Feature
- CFPA Prof. / Opera Singer Richard Hodges Feature (+ many other projects with him)
- "Objects in the Archive" Project w/ the Library (Featuring student host)
- Climbing club footage (for next anthem)
- Kaiser Borsari Hall Feature (w/ Mark Nicasio)
- Our Beautiful Region (upcoming short ambient film of environmental shots)
- Muljat Group / WWU Collaboration Video
- WWU in 1949 to Now (Using found 1949 newsreel footage of campus with modernizing the shots and aesthetic)
- Give Day 2025 Student Features
- WWU Career Fair Impact Statements w/ students
- Tony's Coffee Over Campus Ad

Board of Trustees Capital Program Report

February 14, 2025

FACILITIES DEVELOPMENT AND OPERATIONS

WESTERN WASHINGTON UNIVERSITY MAKE WAVES.

Kaiser Borsari Hall (Electrical Engineering and Computer Science)

The four-story, 55,000 square foot Kaiser Borsari Hall offers unique opportunities to students across disciplines with its net zero energy and carbon design, state-of-the-art labs and experiential learning spaces, active learning classrooms, and collaboration spaces.

- General Contractor / Construction Manager: Mortenson Company
- Design Consultant: Perkins & Will
- Total Project Budget: $75,500,000 (amended)
- Project Procurement: General Contractor/Construction Manager (GC/CM)
- Occupancy: Opened Winter Quarter 2025
- Construction Update:
    - Building Temporary Certificate of Occupancy (TCO) issued September 4, 2024
    - Substantial Completion September 9, 2024
    - Final Certificate of Occupancy issued December 20, 2024
    - Classroom equipment and computer equipment move-in completed
    - Building dedication - December 12, 2024
- 17G and AIC parking lots have re-opened



Figure 1: Robotics lab in Kaiser Borsari Hall

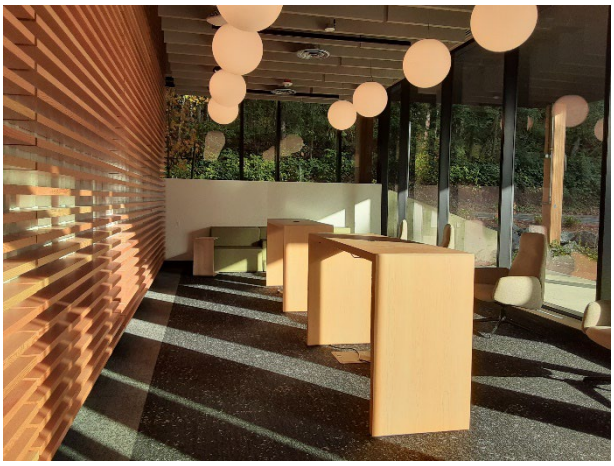


Figure 2: Collaboration space

Student Development and Success Center

Located on the south end of campus between Wade King Student Recreation Center and the Academic Instructional Center, the Student Development and Success Center will be a 29,000 square foot building designed to be physically and culturally accessible. It will combine student support and wellness services, collaboration and meeting spaces, and a welcome center in a single convenient and visible location.

- Design-Build Team: BNBuilders + Miller Hull
- Total Project Budget: $54,200,000
- Project Procurement: Progressive Design-Build
- Update: The Design-Build team has concluded the Validation Period and is proceeding into Phase 1 design
- Project Schedule and Milestones (subject to validation phase amendment):
    - Phase 1, Design: Summer of 2024 through Fall of 2025
        - Validation Phase – August through December 2024
        - Design to 30% - January 2025 to June 2025
        - Design to 60% - June 2025 to November 2025
    - Phase 2, Construction: Fall 2025 through Summer 2027
        - Phased Permitting: June 2025 through October 2026
        - Construction Documents: November 2025 through April 2026
        - Construction: February 2026
        - Substantial Completion: May 2027
        - Occupancy and Move-in: June 2027 through September 2027



Figure 3: Pre-design concept rendering of the Student Development and Success Center

House of Healing Coast Salish Longhouse

In partnership and close collaboration with Coast Salish tribal nations, the Western Native American Student Union, and the City of Bellingham, Western is building a Coast Salish-style longhouse called the House of Healing. Located in an open meadow at the edge of Sehome Hill Arboretum, the 4,200 square foot facility will include: a welcoming entry featuring Coast Salish carvings on the entry doors; a Gathering Hall / Sacred Space; a Teaching Kitchen supporting health, wellness, healing, and food sovereignty education; a Student Learning Center; and staff and support spaces. Exterior features include a gathering circle for sharing indigenous knowledge and hosting cultural events and teaching gardens with native and traditional plants.

- Design-Build Team: Wellman & Zuck + Rolluda Architects, Inc.
- Total Project Budget: $5,790,000
- Project Budget Committed: $5,080,000
- Project Procurement: Progressive Design-Build
- Update: The House of Healing is under construction. The timber structure has been assembled and framing is underway. Upcoming work includes roof framing, roofing windows, doors and the start of mechanical, electrical, plumbing and fire protection rough-in.
- Project Schedule and Milestones:
    - Phase 1, Design – Complete
    - Phase 2, Construction: Summer 2024 through Fall 2025
        - Construction Documents: Complete
        - Construction: August 2024 through August 2025
        - Substantial Completion: September 2025
        - Occupancy and Move-in: September through November 2025





Figures 4 & 5: House of Healing timber structure

Capital Development and Strategic Vision Plan

The consultant team from NAC Architecture recently begun a comprehensive study of the auxiliary facilities across campus, including housing, dining, Viking Union, and Campus Recreation. A student survey was completed in late January as part of the housing market analysis. This work will update the conclusions and priorities in the 2019 Housing & Dining Development Assessment, and the master plan for the Viking Union that was completed in 2018, since both these studies took place just before the pandemic started. NAC's analysis will be incorporated as an addendum or an appendix to the Capital Development and Strategic Vision Plan in Spring 2025.

Heating Conversion Project

A funding request for the project was included in the 2025-27 capital budget request. Early design discussions have been focused on a nodal low temperature system, consistent with the feasibility study. The project team is holding on further RFQ work until more information is available on the budget from the state. Discussions about next steps and options continue.

Traditional Design-Bid-Build Projects

Birnam Wood Siding & Bridges (Phase 2)

This project replaced siding and access bridges on stacks 1 and 2 and replaced siding at the laundry building in the Birnam Wood apartments. The general contractor is Dawson Construction, and construction began in June 2024. The bridges and north entrances were complete and ready to accept occupants in September, and the east, west and south elevations were complete in October 2024. Final inspections are underway, and the project should reach final construction completion soon.

Birnam Wood Siding & Bridges (Phase 3)

Design services through Cornerstone Architectural Group are underway for Phase 3 of Birnam Wood siding and bridge replacements at stacks 5, 6 and 7. The total project budget for Phase 3 is $5,500,000. Construction is planned to begin in May 2025 and be complete in November 2025. This project will spearhead coordination efforts where Birnam Wood parking lot 27R repair (Phase 2) work areas will coexist.

Birnam Wood Parking Lot 27R Repair (Phase 1)

Cascade Engineering Group has prepared a two-phase renewal for the parking lot at Birnam Wood. The Phase 1 general contractor is PELLCO Construction, and construction began in July 2024. Work was substantially complete in September 2024 and will finish with installation of permanent lighting and poles in December 2024. Construction has reached final completion pending final paperwork.

Birnam Wood Parking Lot 27R Repair (Phase 2)

Cascade Engineering Group has prepared a complete two-phase renewal for the parking lot at Birnam Wood and with lessons-learned from Phase 1 discoveries, has begun the engineering details for the Phase 2 scope. The total project budget for Phase 2 is $3.3 million. Construction is planned to begin in May 2025 and be complete in October 2025. Site constraints alongside Birnam Wood Siding and Bridges (Phase 3) staging and work areas impose strategic construction scheduling.

Multiple Building (MB) Security, Access Controls, and Fiber Upgrades

This project is providing new access controls in existing academic buildings and upgrading fiber backbone cabling between buildings. The project designer is Hargis Engineers, and the general contractor is Dutton Electric Company. The contractor has completed all fiber upgrades, and most of the new access controls are installed and operational. The project is scheduled for winter 2024-25 completion.

Fairhaven Hydronic Pipe and Valve Replacements

This project replaces failing heating water piping in stacks 2, 4, 10, 11 and 12. CDK Construction is the general contractor. The contract is in close-out. Due to unforeseen conditions, the work by Facilities Management shops to replace the kitchenettes in stacks 2, 4 and 10 has continued into the new year and is expected to be complete shortly.

University Residences Commons Generator Upgrades

This project is upgrading the backup generators at Viking Commons, Ridgeway Commons, and Fairhaven Academic to allow continued food service operations during a power outage. The project designer is K Engineers, and the general contractor is Dutton Electric Company. Construction officially began in February 2024, and Substantial Completion is scheduled for February 2025.

Edens Hall Electronic Safety and Telecom Upgrades

This project is replacing the existing fire alarm system and telecom cabling at Edens Hall with modern components and infrastructure. The project designer is K Engineers, and the general contractor is Dutton Electric Company. Construction began in May 2024, and the contractor reached substantial completion in September 2024.

South Campus Infrastructure and Pedestrian Access Improvements

This project constructs roadway improvements, pedestrian improvements, including sidewalks from Bill McDonald Parkway to the House of Healing, and utility extensions along portions of 25th Street and Arboretum Drive. This scope of work is related to and will be conducted concurrently with the adjacent project, PW774 House of Healing. Trimaxx Construction Incorporated, Sedro Woolley, WA, is performing the work. With the exception of power utility equipment and related components, construction is complete. Final completion is now dependent upon the availability

and schedule of Puget Sound Energy's construction crews and is anticipated to occur in early 2025. The consultant designer is Freeland and Associates, Inc., Bellingham, WA.

Grant Funded Projects

SMATE Solar



Figure 6: Solar panels on SMATE rooftop

This project is installing a 112-kW solar PV system on the roof of the SMATE Building. Grant funding was received from the Department of Commerce to fund 80% of the project cost, and the remaining costs could be covered by federal IRA tax credits. Construction began in mid-December 2024 and the project is scheduled for final commissioning in early February 2025. The contractors are Axiom D7 and Western Solar. The SMATE solar project will feature innovative bifacial solar modules with photovoltaic cells on both sides of the panels to capture reflected light from the roof. The 193-module solar array will generate over 102,000 kilowatt hours of clean electricity annually, enough to power 11 homes. It is projected to save Western $17,144 per year in electric usage and demand charges, a savings that will increase over time as electric rates rise. This project will be visible from neighboring buildings and offer experiential learning opportunities to students.

Fleet EV Chargers



Figure 7: EV charger installation

In November 2024, 12 level-2 electric vehicle charging ports were installed at Physical Plant and Campus Services to charge electric fleet vehicles. Grant funding from the Department of Commerce covered approximately 50% of project costs, and federal IRA tax credits are expected to cover an added 30% of the project cost. The contractor was Puget Sound Solar. ChargePoint is now our official charging network for new chargers. Currently, Facilities Development and Operations has eight electric vehicles in its fleet, and Transportation Services has two. This is expected to grow over time.

Clean Buildings Energy Audits

Western was awarded a grant from the Department of Commerce to conduct energy audits on 14 buildings over 50,000 sq ft. The program is designed to aid building owners in compliance with the Clean Building Performance Standard. This state program requires commercial buildings over 20,000 sq ft to benchmark their energy performance and complete energy management plans and operation and maintenance plans over the next few years. The energy audits will aid with compliance and provide a list of measures to reduce energy usage. McKinstry was selected as the consultant to lead the audits. Students will have an experiential learning opportunity to help conduct the audits. This project will kick off in late January 2025.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa on behalf of Melynda Huskey

DATE: **February 14, 2025**

SUBJECT: **Student Affairs Report**

PURPOSE: Information Item

The Division of Student Affairs was officially launched on January 1st and work has been underway to reflect those changes on our new website (https://studentaffairs.wwu.edu/), on our organizational chart, and through our strategic planning processes to update the vision, mission statement and our stated goals and values which can be found here. Additional work will be focused on reimagining our key performance indicators and outcomes.

Basic Needs Statewide Report
A statewide survey of basic needs was conducted in Fall 2024 at 45 colleges and universities across the state. The survey was administered by Western Washington University in partnership with the Washington Student Achievement Council. Matt Bryant, our division planning and assessment consultant, led this project in administration, analysis and reporting.

In total, 11,320 students responded to the 2024 survey, a 16% increase in responses from 2022. Over half of respondents indicated experiencing some form of basic needs insecurity. The rate of students experiencing food insecurity increased by 14% since 2022. American Indian/Alaska Native and Pacific Islander/Native Hawaiian students experienced the highest rates of basic needs insecurity among race/ethnicity groups. Students who were homeless or in foster care in high school report the highest rates of basic needs insecurity among all subpopulations of students.

WSAC's Executive Summary and Full Report are available for review. Data specific to Western is currently being analyzed and will be provided in a future report.

Dr. King Day of Service and Community-Wide Programming
On Saturday, January 18th, local school districts and institutions of higher education, along with the City of Bellingham and other local partners gathered for a day of service under this year's theme *United We Stand: Where Justice, Love and Freedom Prevail.* Nia Gipson, our Black Student Retention Specialist, Jenn Cook, Associate Director of Student Engagement, Amy Salinas Westmoreland, Director of Multicultural Student Services, and Chris Roselli, Director of Community Relations, played key leadership roles representing Western in organizing the event. This is an annual event sponsored by the Community Consortium for Cultural Recognition in Whatcom County.

Western had strong representation at the event, which was very well attended from members across our local community. People were actively engaged throughout – from breakfast and the opening drumming and dancing to the panel and lastly to the service projects. The Day of Service was a wonderful example of leading collaboratively, bringing people together and demonstrating Western's community-engaged leadership.

In addition to the Day of Service, the Community Food Co-op hosted its annual Dr. MLK Jr. event on Monday, January 20th at the Bellingham Unitarian Fellowship. This year marked the 25th anniversary of the gathering. Dr. Sislena Grocer Ledbetter, Western's Associate Vice President for Counseling, Health and Wellbeing, was the featured keynote speaker along with special musical guest Checo Tohomaso and special presenter & emcee, Lance Jones.

Timely, Relevant Student Support and Development

The Centers for Student Access, Community, and Intercultural Engagement are hard at work creating spaces of meaningful learning, identity and leadership development, and joyful celebration for Western students. This is a time of heightened stress for some members of the Western community, including many students who hold marginalized identities. The Centers are providing an array of student development-centered opportunities attuned to current realities, including workshops and panel discussions, academic and community-building supports, and events celebrating Western students in all of who they are. To learn more about all these offerings visit their Events & Updates website.

Black History Month

In February we celebrate Black history and Black excellence. Led by Nia Gipson, Black student retention specialist and student staff in the Black Student Coalition, a program of the Office of Multicultural Student Services, events will happen throughout the month and include partnerships with colleges and departments across Western. From The Centers Lunch & Learns on Wednesdays in the Multicultural Center to an art gallery and Douglass Day with Western Libraries, Black History Month offers opportunities to learn and celebrate throughout the month.

Generations of Pride Celebrates its First Anniversary

LGBTQ+ Western celebrated the one-year anniversary of the Generations of Pride program at the end of January with a Generations of Drag show at Mount Baker Theater. Generations of Pride is a monthly intergenerational gathering for LGBTQ+ people and allies in Whatcom County. Started a year ago with the Psychology Department's LISTEN Lab, the Bellingham/Whatcom chapter of PFLAG, and the Bellingham Queer Collective, the program has brought together people from age 18 to over 80 to share a meal, engage in intergenerational storytelling and learning about diverse LGBTQ+ histories, and build community. Western students are active attendees each month, with LGBTQ+ Western student staff acting in leadership roles to organize the monthly programs. The gatherings are usually held at the Bellingham Senior Center.

Division Legislative Tracking

The legislative session was off to a very busy start in January, even prior to the official opening of the session on January 13th. Bills being tracked by our division are varied in nature. Here is a sampling of bill topics and proposed legislation that we are following:

- Changes in income levels for financial aid eligibility that would expand the number of students receiving aid.
- A reintroduction of college bridge funding. In 2023, Western students who had previously received this funding were surveyed and more than 80% indicated that the funding impacted their decision to enroll to a “large” or “great” extent.
- Funding to restore previous funding for the Passport to Careers program. Only half of the funding WSAC requested to maintain that program was funded in the previous legislative session. As a result, scholarships for students in that program dropped from $5,000 to $2,800 per year.
- Additional support and services for student sexual assault survivors including trauma informed training for staff.
- Several bills related to housing affordability, renters rights and restrictions on landlords.
- Expansion of Washington Guaranteed Admissions program.
- Proposed increase in the cap on the Services and Activities (S&A) fee from 4% to 6%.
- Mandate to provide abortion medication if an institution has a student health center.
- Proposed use of psychedelic substances in mental health therapy for clients 21 and older.

Services & Activities (S&A) Fee Committee

The S&A fee committee will begin meeting soon to determine budget allocations for the 2025-26 academic year. Greg McBride, Director of the Viking Union, has been appointed by the Vice President to serve as this year’s Administrative Coordinator. This year marks the final time that the current process is being employed. The Vice President is leading planning to revise the process and include student members who are not representative of the areas being funded.

ASWWU Lobby Day

Starting in late Fall 2024, the Legislative Action Council, chartered by ASWWU Executive Board, began work on crafting the official ASWWU Lobbying Agenda for the Washington State 2025 Legislative Session. Their work, coordinated by the AS VP for Governmental Affairs and Office of Civic Engagement Coordinator of Legislative Affairs, resulted in a final legislative agenda covering topics that included (1) Per Student Funding at Western, (2) Basic Needs, (3) Supporting Survivors of Sexual Assault, (4) Support for adjustments to the Washington College Grant, (5) Sustainability and Environmental Justice and (6)Operational Student Employee Collective Bargaining Rights. At the time of this report, sixty Western students are expected to participate in Western Lobby Day on February 10th. They will be travelling to Olympia to have the opportunity to present their agenda in meetings with Legislators and staff.

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: President Sabah Randhawa by Provost and Executive Vice President Brad Johnson

DATE: February 14, 2025

SUBJECT: **Annual Western Sustainability Report**

PURPOSE: Information Item

Purpose of Submittal:

Grace Wang, Professor, Urban Environment Planning Policy and Director, Sustainability Engagement Institute and Lindsey MacDonald, Associate Director, Sustainability Engagement Institute, and Kate Beck, Sustainability Action Plan Implementation Manager are providing members of the Board of Trustees with the following annual report on Western Washington University's sustainability programs, initiatives, and activities.

WESTERN WASHINGTON UNIVERSITY

SUSTAINABILITY ACTION PLAN PROGRESS REPORT 2024



SUSTAINABILITY ENGAGEMENT INSTITUTE

WESTERN WASHINGTON UNIVERSITY

MAKE WAVES.

Table of Contents

EXECUTIVE SUMMARY 3

HIGHLIGHTS 3
COMMON THEMES 4
ABOUT THIS REPORT 5
CONTRIBUTORS 5

GREENHOUSE GAS REPORTING RESULTS (PRELIMINARY) 7

CURRICULUM AND RESEARCH 9

CAMPUS AND COMMUNITY ENGAGEMENT 14

BUILT ENVIRONMENT 19

STUDENT LIFE 24

DINING SERVICES 30

GROUNDS 34

PROCUREMENT 37

TRANSPORTATION 40

WASTE 45

INVESTMENTS 52

APPENDIX - SAP PROGRESS FY2022-2024 57

Executive Summary

The Sustainability Engagement Institute has assembled this 2024 progress report for Western Washington University's Sustainability Action Plan (SAP). This report covers progress made during fiscal year (FY) 2024 (July 2023 – June 2024) with some hints on what is to come in FY 2025.

The purpose of the annual progress reports is to provide transparency on the degree to which all SAP objectives have been addressed. This reporting is both a celebration of the incredible work many students, staff, and faculty are engaged in that advances sustainability and climate change work, but also a place to acknowledge and reflect on opportunities for continued improvement. Engaging in sustainability work in ways that meet the needs of our time is an extraordinarily challenging and important endeavor. This work requires all of us to experiment in collaborative, creative, and hope-filled ways and find guidance and expertise from many angles. As is illuminated in the following pages, our campus community is actively working towards making Western a more sustainable campus at all levels, and both in terms of systems change and individual action, and there is still much more work needed.
In assembling content for this report, it is clear that individuals within the Western community care deeply about this place and one another, but also that we are a community that has hope for a future that is brighter, more just, and more sustainable. As David Orr writes, we are a community that believes "Hope is a verb with its sleeves rolled up." Read on for stories of people collaborating with their sleeves rolled up to solve complex sustainability challenges, and find opportunities to join this work in whichever way you're inspired to.

This report outlines progress provided by contributors to the SEI. To learn more, ask a question, or get engaged, visit the SEI website at https://sustain.wwu.edu/, or send us an email at sustain@wwu.edu.

Highlights

This report includes significant progress made in many aspects of Western's SAP. A few of these points of progress are highlighted below:

- The Sustainability, Equity, and Justice Fund (SEJF) funded 20 grants amounting to $213,909.32. More than half of these proposals were led by students.
- Western continued to support student, staff, and faculty community learning opportunities through the Sustainability Pathways fellowship program, the Climate Leadership Certificate program, Community Engagement Fellows, the Students in Community program, and Community Learning forums.
- Western hosted the Washington Oregon Cascadia Higher Education Sustainability Conference (WOHESC) in March 2024. This effort included offering SEJF-funded WOHESC scholarships to 50 students, hosting plenary/keynote speakers from Western and across the region, and hosting a campus sustainability tour.
- Western's largest source of carbon emissions is from natural gas consumption in its central Steam Plant. The Heating Conversion Project will replace the central Steam Plant with low carbon heating and cooling for all of campus. It will replace steam distribution with hot water and utilize heat pump technology to improve plant efficiency and drastically reduce GHG emissions. In FY2024, a consultant team

updated planning from the 2022 Feasibility Study and will assist with hiring a firm to start design work in FY2025. Western has requested funding for this project in its 2025-27 Capital Budget request seeking legislative appropriations from the Climate Commitment Act to fund design and the first phase of construction.

- The Recycling Center was transferred to Facilities Development & Operations (FDO) administration at the end of FY2024, streamlining management of the campus waste disposal system. FDO has collaborated with SEI, University Residences, and other departments on campus involved with waste management and will continue to collaborate to improve waste diversion.
- Western continued construction on Kaiser Borsari Hall, the university's new electrical and computer engineering, energy science, and computer science building. Construction will be completed in FY2025. The new building is designed to exceed LEED standards for energy use, carbon, and other environmental indicators, and will pursue Living Building Challenge Energy Petal Certification through the International Living Future Institute.
- Western began construction of Western's House of Healing in FY2024. The new building, a Coast Salish style longhouse, will serve as an educational center to promote healing, cultural exchange, and supportive understanding for the communities served by the university. The design will prioritize locally sourced materials and products, high efficiency mechanical systems, and outer construction that will lower energy costs and reduce the footprint over the building's lifespan. The longhouse is anticipated to be completed in summer 2025.

Common themes

In collecting feedback from those working on implementing the SAP, we heard some common themes.

- **Food insecurity and basic needs:** numerous groups mentioned food insecurity and access to basic needs as a significant, persistent sustainability issue that Western students are facing and that groups on campus are working to address. However, food security and basic needs are not a part of Western's SAP, so progress on food insecurity and basic needs work has been included in the Campus and Community Engagement, Student Life, and Dining sections. This is a topic that should be included in an update to the SAP. This was a common theme in FY2023, as well.
- **SAP updates are needed:** many individuals noted that some of the SAP objectives being reported on have already been completed or are no longer relevant to their work. The President's Sustainability Council has been working on an update to the 2017 SAP that aims to update objectives that are no longer relevant.
- **Western's financial situation:** many contributors noted the impacts of the challenging financial situation that Western is currently in. In many cases, budget and staffing reductions have made it more difficult for the Western community to focus on achieving our sustainability goals. Many offices mentioned that lack of funding and perceived lack of leadership support are the biggest barriers to progress on Western's SAP. Some offices reported that, due to cuts in funding and staffing, they needed to reprioritize their time and resources and could no longer

continue their sustainability work in FY2024. In some cases, the actions Western has taken to reduce its budget have had some unintended sustainability benefits. For example, the travel restrictions currently in place have limited the university's greenhouse gas emissions related to travel.

About this report

This report outlines known progress made in FY 2024 (July 2023 – June 2024) on Western's 20-year SAP, adopted in 2017. Western's SEI collects feedback on SAP progress from members of campus annually, as it has done in this report (previous annual reports can be found here).

This year's progress report includes contributions from 25 groups at Western. These contributors are among the many individuals and groups doing the on-the-ground work to make Western's commitments to social, environmental, and economic sustainability a reality. Contributors are included in parentheses following the narrative about progress that they have reported.

Objectives are marked based on the progress that was made in FY2024. The following markers note the current status of progress for each objective:


complete


in progress


on hold


no known progress


no longer applicable

Some of the objectives in this report are marked with the statement "no known progress in FY2024". This statement does not necessarily mean that no progress on these objectives has been made. It simply means that, in the outreach that the SEI did, nothing was reported in these areas. If readers are aware of progress not included in this report, please reach out to sustain@wwu.edu to report on it.

Contributors

- The Basic Needs Hub
- The Border Policy Research Institute (BPRI)
- Business & Financial Affairs (BFA)
- The Center for Community Learning (CCL)
- Chartwells
- College of the Environment (CENV)
- Department of Computer Science (College of Science and Engineering)
- Environmental Health and Safety
- Facilities, Development & Operations (FDO)

- First Year Programs
- The Foundation for WWU & Alumni
- Library Services
- Office of Equity
- The Outback Farm
- Outreach and Continuing Education (OCE)
- President's Sustainability Council (PSC)
- Procurement and Contract Administration
- Salish Sea Institute
- Scientific Technical Services (SciTech)
- Sustainability Engagement Institute (SEI)
- Sustainability Pathways
- Transportation Services
- Travel Services
- University Residences
- University Relations and Marketing (URM)

Other key acronyms:

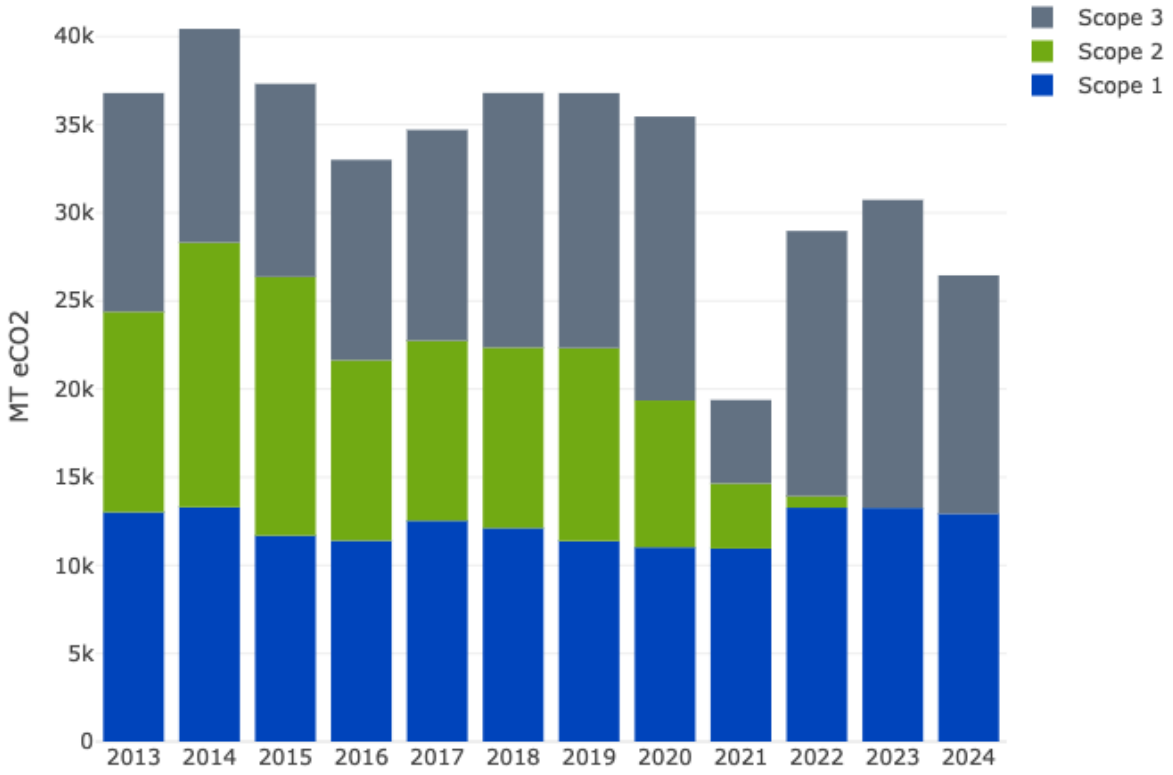
- GHG: Greenhouse gas emissions
- ISP: Independent study project
- SEJF: Sustainability, Equity, and Justice Fund; a student-funded grant program administered by the Sustainability Engagement Institute
- SIMAP: Sustainability Indicator Management and Analysis Platform
- WOHESC: Washington Oregon Cascadia Higher Education Sustainability Conference

Greenhouse Gas Reporting Results (Preliminary)

Western tracks its greenhouse gas (GHG) emissions through Sustainability Indicator Management and Analysis Platform (SIMAP), an internationally used campus-specific greenhouse gas tracking platform. Although SIMAP methodologies and Western's tracking methodologies have changed since Western began using the platform to track emissions in 2013, this data provides a general picture of how Western's emissions compare over time. The FY2024 data provided in the current version of this report is preliminary, and may be updated in future versions of this report.

Western's carbon emissions are broken down into scope 1, 2, and 3 emissions. Scope 1 emissions are direct GHG emissions that are released from sources that are owned by Western, for example, emissions associated with Western-owned furnaces or vehicles. Scope 2 emissions are GHG emissions associated with Western's purchase of electricity, heat, or cooling. Scope 3 emissions are emissions released from assets that are not owned or controlled by Western, but that Western contributes to through other activities, such as purchasing, commuting, travel, or waste generation. Currently, Western tracks some, but not all, of its scope 3 emissions, so scope 3 emissions are likely significantly higher than shown below. Improvements to scope 3 emissions tracking are being considered.

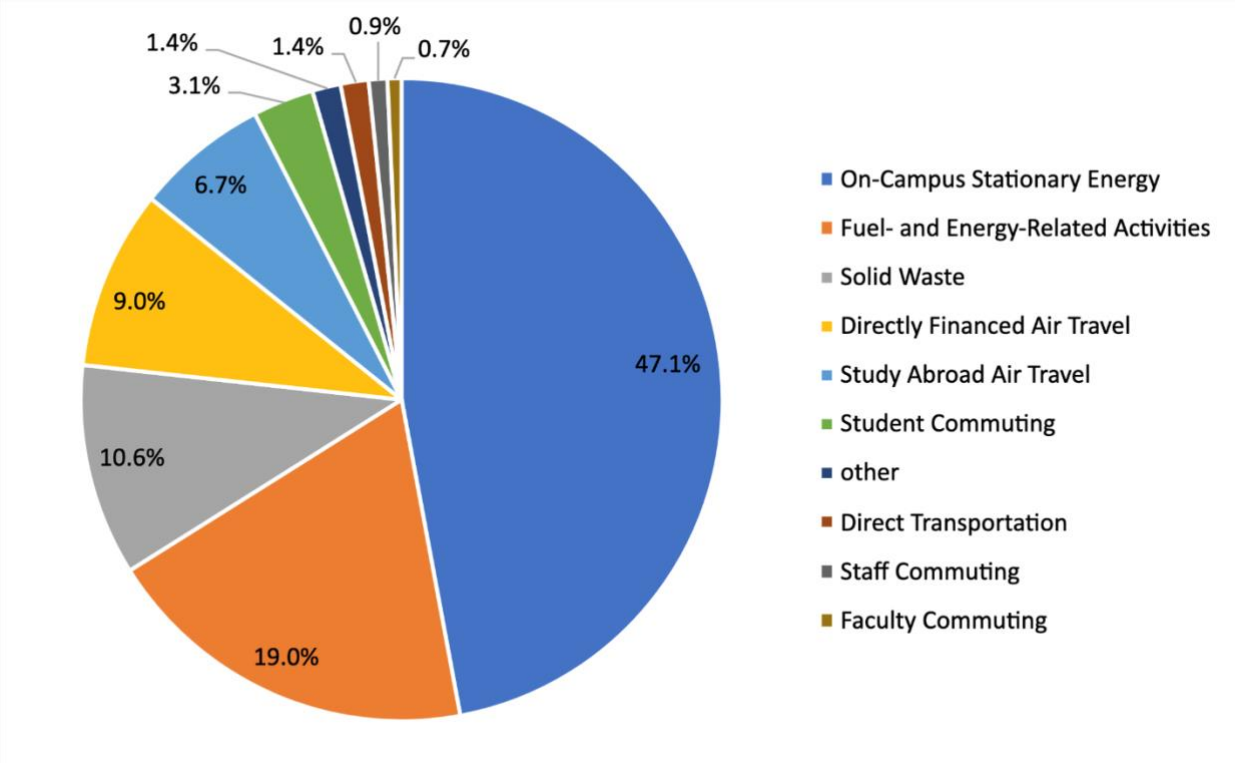
Western's Carbon Emissions, FY2013-FY2024



Western's main source of carbon emissions is from on-campus fuel use, which is mainly from the fuel used to heat buildings using Western's steam plant. The next largest source of

carbon emissions come from fuel and energy-related activities, which are upstream emissions from the fuel and electricity that Western purchases. Upstream emissions occur before a product or raw material reaches Western, so the emissions related to extraction, production, transportation, waste disposal, etc.

Western's Carbon Emissions by Source, FY2024



Curriculum and Research

Goal 1: Western's curricula provide all students opportunities to nurture and create the conditions for a thriving society, economy, and environment (SEE).

1.1: Increase enrollment to 50 students in the Sustainability Studies minor.[1]
Intended completion date: fall 2021

- This objective is being reconsidered to include more sustainability-related programs of study available at Western. (SEI)

1.2: Every major has curricular options that include sustainability content.
Intended completion date: 2020

- All colleges and 73% of departments offer sustainability-focused or sustainability-inclusive courses. (SEI)
- In FY2024, The College of the Environment (CENV) continued to work on updating the Business and Sustainability degree. The Urban and Environmental Planning and Policy department added a Master's in Urban Planning and Environmental Sustainability, which will begin accepting students in fall 2025. (CENV)

1.3: Identify and promote opportunities for engaged learning in the area of sustainability.
Intended state date: 2020

- The Salish Sea Institute offered four Salish Sea-focused courses, (SALI 201, 202, 390 and 490), with 171 students participating. Topics in these courses include indigenous treaty rights, relations between US, Canada, /Tribal groups and First Nations, the differences in environmental sustainability between Western perspectives and Indigenous perspectives, and indigenous clam gardens and foraging for food. (Salish Sea Institute)
- Sustainability Pathways supports undergraduate students pursuing careers in the emerging green economy while advancing sustainability initiatives in the Methow and Okanogan Valleys of North Central Washington. The 11-week residential program pairs paid practicum work experiences in a wide range of sustainability fields with aligned coursework in community-based project management. Sustainability Pathways awarded over $70,000 in FY2024, bringing capacity to 20 organizational partners in the Methow and Okanogan Valleys while providing immersive experiential learning for students. The students and program partners come from interdisciplinary fields connected to sustainability. This structure helps students develop and apply systems thinking skills. (Sustainability Pathways)
- The Climate Leadership program, a year and a half program in which a small cohort of students complete courses, a summer paid practicum, and a capstone project on climate science, sustainability, and leadership principles, graduated it's third cohort of students (13 students). These students completed practicums with local organizations in the Methow Valley and Whatcom County (see following bullet for

[1] Since the Sustainability Action Plan was adopted in 2017, new curricular options in sustainability have emerged and expanded.

more information) and completed senior projects on topics ranging from sustainable lab certification to climate storytelling and leftover food recovery. Graduates of the program have gained relevant professional skills, a holistic and regionally place-based understanding of sustainability work, and a community of like-minded peers. (SEI)

- Students participating in the Sustainability Pathways and Climate Leadership Certificate programs (24 total Summer 2023, and 23 total Summer 2024) completed 240-hour professional work practicums with organizational partners representing a wide range of sustainability sectors. Professional practicum topics included town planning, ecological restoration, public health, food systems, environmental education, circular economy, zero waste, and rare carnivore research, among others. Students also participated in weekly field trips to engage in learning about other sustainability work happening locally, and to provide service for hands-on projects. Most of these students (20 total Summer 2023, 20 total Summer 2024) also completed an additional 60 hours of service to fulfill 300-hour Civic Leadership and Engagement Corps AmeriCorps positions. (Sustainability Pathways)
- The College of the Environment continues to support LEAD (Learning, Environment, Action, Discovery), a student run restoration program, and has fostered a new Ecological Restoration student club. (CENV)
- The Center for Community Learning hosts the Community Engagement Fellows program, which convenes educators and community leaders to learn about ways to nurture community involvement, develop and sustain meaningful partnerships, and serve the public. In 2024, the Community Engagement Fellows program had 140 participants. (CCL)
- The Border Policy Research Institute (BPRI) continued research on a partnership grant with collaborators at Simon Fraser University, in Vancouver, Canada, to conduct a two-year study on the equity impacts of the Canada – US pandemic border restrictions. To date, BPRI has interviewed over 90 participants for this project, and conducted an expansive media analysis in three languages to build a database aimed to examine the media's role in public opinion and the pandemic. The research team has also built a living story map of border landers' experiences of border closures during the pandemic. (BPRI)



1.4: Expand sustainability-related student research opportunities, Independent Study Projects (ISP), to all interested students.
Intended start date: 2020

- Students participating in the Sustainability Pathways fellowship complete the 3-credit Campus Sustainability Planning Studio Course, which is centered around a needed community-engaged project sponsored by an organization in the Methow or Okanogan Valleys. The project teams are interdisciplinary and develop project management skills while completing the necessary background research, analysis, and ability to generate recommendations and materials to advance their projects. Final reports and presentations are delivered for the course, sponsors, and interested community members. Students enrolled Summer 2024 completed 6 interdisciplinary

projects sponsored by local organizations and included solar energy system design, ecological restoration, comprehensive planning, public health, and food security. Examples of past projects can be viewed on the Campus Sustainability Planning Studio website. (Sustainability Pathways)

- The Bellingham-based Campus Sustainability Planning Studio course (SUST/UEPP 471) was offered twice, which supported eight projects on topics ranging from universal waste signage to sustainable career fairs, electric mowers, and a sustainable lab certification. (SEI)
- Growing numbers of students engaged in faculty-led environmental research in the College of the Environment with increasing availability of summer funding. (CENV)
- City Sprouts Farm, an urban farm operated by the Center for Community Learning, regularly hosts work study students, an independent study project, internship positions, and volunteer positions. (CCL)



Pictured: Western students harvest fresh produce on a summer day at City Sprouts Farm in the Birchwood neighborhood of north Bellingham. Source: City Sprouts Farm

Goal 2: Western supports scholarship and teaching that contribute to the understanding and promotion of sustainability.

2.1: Commit resources to promote Washington Higher Education Sustainability Conference (WAHESC).[2]

Intended start date: 2020

- Western hosted the Washington Oregon Cascadia Higher Education Sustainability Conference (WOHESC) in 2024, including supporting an SEJF-funded WOHESC scholarship, gathering financial contributions from across the university, working with conference services, setting up plenary/keynote speakers from Western, and hosting a campus tour. The SEJF team participated in a speaker session and the SEI Director served as panel moderator and emcee throughout the conference. Through an SEJF grant, 50 students were able to attend WOHESC free of charge. (SEI)



Pictured: Western students and SEI staff attending WOHESC at Western in March 2024. Photo source: SEI.

2.2: Provide funding for three faculty and staff across disciplines to attend conferences that promote sustainability.

Intended start date: 2018

- CENV supported three faculty to attend a sustainability-related conference in fall 2024. Western's professional travel and faculty development funds likely support others.. (CENV)

[2] https://wohesc.org/

2.3: Establish internal funding for sustainability research.
Intended state date: 2019

- No known progress in FY2024.

Goal 3: Western recruits and retains faculty and staff who focus on sustainability.

3.1: Maintain annual funding of a total of $10K for up to ten Sustainability Fellows.

- SEI has continued to maintain funding for Sustainability Fellows, however the program has not been operational for the last few years. Work has begun to restart the program beginning in academic year 2024-25. (SEI)
- The Salish Sea Institute runs a Salish Sea Fellowship program with academics and practitioners in the field. The 2023 fellow cohort information can be found here. (Salish Sea Institute)

3.2: Create a tenure-track faculty line devoted to sustainability.
Intended completion date: next biennium (2019-2021)

- Due to budgetary constraints, there is no progress on this objective. It is unlikely that there will be funding to achieve this objective in the next five years. (SEI)

3.3: Increase faculty capacity to offer sustainability-related curriculum
Intended start date: 2019

- The Sustainability Fellows program, which provides Western faculty with resources and support to develop sustainability-related curriculum, has not been operational for the last few years. It is being re-initiated in academic year 2024-25. (SEI)

Goal 4: Western is home to an institute for sustainability (the Sustainability Engagement Institute – SEI).

4.1: Develop a 5-year strategic plan for the SEI.
Intended completion date: 2019

- SEI staff facilitated an internal strategic planning session, but the plan document is still in progress. (SEI)

4.2: Begin fundraising campaign for the SEI.
Intended start date: 2019

- The SEI director was in contact with the Foundation staff regarding grant writing and fundraising. (SEI)

Campus and Community Engagement

Goal 1: Western is internally organized to support university and community engagement to advance sustainability.

1.1: Complete a university-wide public engagement alignment process to enhance Western's structure and function for public engagement.
Intended completion date: Fall 2019

- No known progress in FY2024.

1.2: Commit to a university-wide system for qualitative and quantitative assessment of public engagement efforts.
Intended completion date: fall 2019

- No known progress in FY2024.

1.3: Follow recommendations of alignment process to incentivize community engagement for faculty, staff, and students throughout the university.
Intended start date: fall 2021

- No known progress in FY2024.

Other progress: with the reorganization of the President's Sustainability Council (PSC), improved public engagement in updating the SAP will be a priority in the upcoming year. (PSC)

Goal 2: Western's culture and community engagement efforts reflect a strong commitment to sustainability.

2.1: Redevelop student, staff, faculty, and visitor orientation programs to emphasize Western's commitment to education for sustainability.
Intended start date: spring 2017

- In 2024, the Sustainability Engagement Institute (SEI) presented on Western's commitment to sustainability and ways for new staff and faculty to be involved at new staff and faculty orientations. (SEI)
- Although Western no longer offers an all-student orientation program, there are a number of new student offerings that focus on sustainability. For more details, see 2.2 below. (First Year Programs)

2.2: Expand courses and co-curricular programs for first-year students that teach about local and regional sustainability issues through community engagement.
Intended start date: fall 2018

- In Fall 2023, several First-Year Interest Group clusters focused on sustainability issues including Clean Energy Transitions (open to transfer students), Climate Change Cognition, Environmental Communication, Global Citizenship, Leading for a Sustainable Future, Environmental Justice, and The Salish Sea. Two popular Viking

Launch programs, all of which were full for the early-start offering, included Digging into Bellingham and Mount Baker Geology and Volcanic Hazards. In planning for academic year 2024-25, the First-Year programs will offer a seminar series that focuses on building communities of practice through curricular, co-curricular, and extra-curricular practices that will include engagement in both off-campus and on-campus partnership work that explores sustainability practices among other things. (First Year Programs)

2.3: Improve interpretation of Western-owned grounds to enhance understanding and appreciation of the unique cultural and environmental history of the area.
Intended start date: 2020

- As part of a project funded through the Sustainability, Equity, &Justice Fund (SEJF) grant program, a group of students and faculty in the music department are sound mapping the Sehome Hill Arboretum to develop a living, communal archive of sound to serve as ecological data, among other things. (SEI)

2.4: Establish sustainability-related interactive experiences, cooperatively designed, and supported by WWU and community partners, to help build relationships among members of Western, and with the broader community.

Intended start date: 2019

- The Day of Learning and Community Building event was attended by 265 students, staff, and faculty. It was a day long program with nine workshops intended to bring members of the community together to build skills and think through the issues that challenge us. (Office of Equity)
- The Border Policy Research Institute (BPRI) utilized the first installment of grant funds (CAD $20,000 out of $35,000) from the University of Victoria, Canada, to support student research on US trade relationships and cross-border integration. (BPRI)
- The BPRI participated in several high-level engagements with national leaders, including hosting Deputy Ambassador Arun Alexander, Consul General Adam Barratt and Senior Trade Commissioner Akiko Onozuka at the Canada House to discuss the state of Canada-US relations. Additionally, Dr. Trautman was invited by Microsoft Vancouver to moderate a conversation with the US and Canadian Consul Generals on cross-border collaboration in Cascadia. (BPRI)
- The BPRI Director was invited as a keynote speaker for a number of events, including the US State Department's Foreign Service Institute, the Washington Institute for Democratic Leadership, the University of Strasbourg, and the Association of Canadian Studies in the US. (BPRI)
- SEI planned and hosted an Earth Week Fair in April 2024 that included 16 campus and community organizations and 10 art vendors. (SEI)
- The Viking Supported Agriculture program, a community supported agriculture program serving the campus community, began accepting SNAP/EBT for summer subscriptions. It is planning to accept SNAP/EBT for fall/winter farm subscriptions in FY2025. (SEI)

2.5: Create a system for continually learning about (listening and dialoguing) evolving local to global sustainability opportunities and challenges.
Intended completion date: 2020

- Western's Outreach and Continuing Education (OCE) unit offers numerous sustainability-related courses and experiential learning opportunities for community members, including adults and youth. These included place-based community learning classes, sustainability-related courses, and programs for professionals. (OCE)
- The Sustainability Pathways office is located in Twisp, WA, in the Methow Valley. The Methow Valley is a unique landscape, home to a dynamic rural mountain community. The valley offers amazing opportunities to learn, engage in community events and happenings, recreate, and participate in sustainability work. (Sustainability Pathways)
- The Campus Sustainability Planning Studio (CSPS) leads student research projects that support Western's transition to sustainability. The studio course provides hands-on, problem-based learning where student research teams help Western and the broader community achieve sustainability in energy conservation, waste reduction, transportation, local foods, green purchasing, green building, sustainability media, and more. (SEI)
- Western's Center for Community Learning (CCL) and the Sustainability Engagement Institute worked with the Bellingham Public Library to co-host intergenerational Learning Together Forums on four of the United Nations Sustainability Development Goals (Affordable and Clean Energy; Decent Work and Economic Growth; Industry, Innovation and Infrastructure; Reduced Inequalities). Each forum hosted about 40 people, including Western students and staff, as well as broader community members. (SEI)

2.6: Support the efforts of regional campuses to enhance their sustainability activities.

- Through monthly WAHESC (Washington Higher Education Sustainability Consortium) Zoom calls and regular WOHESC (Washington, Oregon, Cascadia Higher Education Sustainability Conference) planning calls, SEI regularly meets with other universities in the region to discuss sustainability initiatives, share resources, and learn from one another. (SEI)
- SEI Director meets regularly with the *Climate Solutions Steering Committee,* convened by the Washington State Board on Community and Technical Colleges (SBCTC), as well as monthly calls with AASHE Centers for Sustainability Across the Curriculum to exchange pedagogical advances and share resources.

Goal 3: Western's sustainability resources are easily accessed by the public.

3.1: Enhance web materials that enable the public to access sustainability resources.
Intended start date: fall 2017

- SEI maintains sustainability dashboards, which provide publicly accessible information about how Western is meeting its sustainability goals. In FY2024, SEI also began offering sustainability-focused webinars that are open to the public. (SEI)
- FDO maintains campus energy dashboards and is upgrading them in FY2025. (FDO)

- Western publishes publicly available research and data on sustainability-related issues. (SEI, Salish Sea Institute)
- A student employee was paid for the duration of the academic year to update the SEI website such that events were posted regularly and information constantly updated to maintain relevance. (SEI)
- The Western Library has a publicly accessible list of sustainability-related books, as well as a physical resource shelf in the Wilson building. (Library Services)



Pictured: the sustainability shelf in the Western library, located in Wilson across from the Tutoring Center. Source: Library Services.

3.2: Increase use of vibrant, visible, and accessible venues across the Salish Sea Region for community sustainability events

Intended start date: fall 2018

- Community Engagement Fellows, and Community forums, co-hosted with the Bellingham Public Library, host events in locations across Bellingham with the goal of offering opportunities for the campus community and the wider community to engage on sustainability-related topics. (CCL, SEI)

Goal 4: Western engages respectfully with Coast Salish Peoples in recognition that the university occupies traditional Coast Salish lands.

4.1: Create a university-wide tribal advisory committee to advise the President and University community on issues such as curriculum, campus life and gathering spaces, interactive facilities and operations, and engagement opportunities.

Intended start date: 2018

- No known progress in FY2024.

4.2: Establish a permanent tribal liaison position to build relationships between Western and the Coast Salish communities.
Intended completion date: 2018

- This objective was completed in January 2019, when Laural Ballew was named the tribal liaison and executive director of the Office of Tribal Relations.

4.3: Expand and enhance institutional partnerships and collaborations with tribal institutions.
Intended start date: fall 2017

- In partnership with Whiteswan Environmental, Institute for Multidisciplinary Ecological Research in the Salish Sea, The American Indian Higher Education Consortium, the Center for Community Learning hosted a Transboundary Gathering on Digital Ecocultural Mapping in the Salish Sea in August 2023. The event brought together tribal colleges and tribal members from the US and Canada, as well as Indigenous and non-Indigenous educators, students, researchers, scholars, US National Park Service, Parks Canada, and other government officials. (CCL)
- The Center for Community Learning also partnered with Whiteswan Environmental to host the NXT Gen cohort of Community Engagement Fellows, from February-April 2024. This cohort was the largest Community Engagement Fellows cohort yet, with over 60 members. The cohort was co-facilitated by a group of Indigenous high school students from Whatcom Intergenerational High School. (see objective 1.3 for more information on Community Engagement Fellows). (CCL)

Related progress: In June 2024, construction of Western's House of Healing began. The new building, a Coast Salish style longhouse, will serve as an educational center to promote healing, cultural exchange, and supportive understanding for the communities served by the university. Visit the construction page for additional, up-to-date information about the longhouse: https://fdo.wwu.edu/pw774-house-healing-pw825-south-campus-infrastructure

Other progress: food insecurity
In FY2024, two SEJF projects focused on improving access to fresh and locally grown produce: The Sprout Stop (organized by the Students for Climate Action club) provided fresh produce to students during Earth Week, free of charge. The Urban Farm Project provided funding for City Sprouts Farm, which supplies fresh produce to students through a free community-supported agriculture (CSA) program, as well as through Western's food pantries. (SEI, CCL) Additional information about how Western is addressing food insecurity is included in the Student Life and Dining sections.

Other progress: basic needs
The Basic Needs Hub expanded its work by successfully hiring a full-time resource navigator in November 2023 and providing additional services to students experiencing challenges meeting their basic needs. The Basic Needs Hub completed a food insecurity plan and shared this plan with the Basic Needs Strategic Work Group for final input in May 2024. The Basic Needs Hub also continued to work with University Residences, developing a memorandum of

understanding (MOU) to outline how short-term emergency housing can be strengthened in the coming years. The Basic Needs Hub also initiated better and more coordinated outreach efforts, including preparation for bringing student workers/employees on board to boost outreach. Existing services that the Basic Needs Hub offers include the following: eviction prevention services, emergency and short-term housing, food assistance, laundry, showers, and hygiene supplies, technology and internet access, case management, and referrals to other campus supports and community programs. (Basic Needs Hub)

Other progress: sustainable practices in campus units
The Sustainable Office Certification (SOC) is a comprehensive certification process open to all offices, departments, organizations, and colleges on Western's campus. It is a way for these entities to contribute directly to the sustainability goals outlined in Western' Strategic Plan and Sustainability Action Plan. As of the end of FY2024, there are seven certified offices on campus. (SEI)

Built Environment

Goal 1: Carbon Neutrality: Reduce the carbon intensity of university energy supply sources and achieve 100% net university carbon reduction.



1.1: In the short term, identify and implement financially viable carbon reduction projects to reduce carbon emissions by 15%, per state requirements.
Intended completion date: 2020

- This objective has been met. According to state reporting, Western's 2005 baseline Scope 1 and 2 emissions were 19,539 metric tons of carbon dioxide equivalent (MT CO2e). In 2023, Western reported emissions of 12,905.6 MT CO2e, a 34% reduction from our baseline. Our next state-mandated carbon reduction goal is a 45% reduction in Scope 1 and 2 emissions by 2030. (FDO)



1.2: In the mid-term, where reduction is not yet technologically feasible, seek and commit to credible carbon offsets for all continuing direct hydrocarbon.
Intended completion date: 2030

- Western is targeting carbon emission reductions on campus, rather than purchasing carbon offsets. Western does purchase renewable electricity through its energy supplier, Puget Sound Energy's (PSE's) Green Direct program. This program provides off-site solar and wind power to cover all electric usage of Main Campus and Shannon Point Marine Center. (FDO)



1.3: In the long term, achieve carbon neutrality, first through reduction and secondly through offset.
Intended completion date: 2035

- Western's largest source of carbon emissions is from natural gas consumption in its central Steam Plant. The Heating Conversion Project will replace the central Steam Plant with low carbon heating and cooling for all of campus. It will replace steam

distribution with hot water and utilize heat pump technology to improve plant efficiency and drastically reduce GHG emissions. In FY2024, a consultant team updated planning from the 2022 Feasibility Study and will assist with hiring a firm to start design work in FY2025. Western has requested funding for this project in its 2025-27 Capital Budget request seeking legislative appropriations from the Climate Commitment Act to fund design and the first phase of construction. (FDO)

- Facilities Development & Operations (FDO) regularly meets with the Port of Bellingham and the City of Bellingham on the conversion of the Steam Plant and a district utility improvement plan. (FDO)
- FDO continued to retrofit indoor campus spaces with more efficient and improved-visibility lighting. (FDO)



Pictured, left to right: Before and after FDO lighting retrofit. Source: FDO.

- University Residences' annual Go For The Green, a competition in which residence hall residents aim to reduce energy use and waste generated, reduced energy consumption by an average of 8% across all residential buildings during the two-month duration of the challenge (February-March 2024). Residents reduced greenhouse gas emissions by 58.8 metric tons (4,656 mBTUs) of carbon dioxide in two months. Data from February-March 2024 was compared to October-November 2023. (University Residences)



Pictured: Housing Facilities Assistants tabling in the Viking Commons, campaigning for pledges. Source: University Residences Sustainability Program.

- The Computer Science Department recently developed a program that automatically shuts down lab computers and nodes each evening in order to save energy. The program can potentially shut down 264 lab computers and 54 nodes each evening and on weekends. (Computer Science Department)

Goal 2: Maximize cost-effective energy efficiency investments in university buildings, while steadily improving building performance and occupant comfort and health.

2.1: Continue to reduce the need for new construction by prioritizing the use of current facilities.

- No known progress in FY2024.

2.2: Develop energy performance targets and sustainable design standards.
Intended completion date: 2018

- No known progress in FY2024.

2.3: Minimize light pollution while maximizing energy efficiency in exterior lighting.
Intended completion date: 2025

- 64 exterior fixtures in parking areas and other exterior locations were replaced in FY2024. Planning efforts are focused on analyzing retrofitting the existing sodium vapor lamp, globe-style post top lights in campus interior. (FDO)

2.4: Adopt policies or guidelines designed to minimize energy use and emissions from non-fixed assets such as refrigerators, freezers, custodial, and other mobile equipment.
Intended completion date: 2025

- No known progress in FY2024.

2.5: Employ clean, renewable energy sources on- or off-campus to offset existing and new demands.
Intended completion date: 2030

- Western has continued its efforts to replace its steam plant with a district heating system that will rely on low-carbon energy systems and operate more efficiently. See objective 1.3 for more detail. (FDO)

2.6: Design a university plan to support deep, holistic renovations and energy efficiency investments.
Intended completion date: 2035

- No known progress in FY2024.

2.7: Design, construct, renovate, and operate buildings using a closed-loop process involving minimal to no waste in all processes.
Intended completion date: 2035

- Construction on Kaiser Borsari Hall, Western's new electrical and computer engineering, energy science, and computer science building, continued in FY2024, with an aimed completion date in FY2025. The new building is designed to exceed LEED standards for energy use, carbon, and other environmental indicators, and will pursue Living Building Challenge Energy Petal Certification through the International Living Future Institute.

Goal 3: Green Building Certification: Acquire third party certification of the environmental performance of new and existing university buildings through the U.S. Green Building Council's (USGBC) Leadership in Energy and Environmental Design (LEED) certification or equivalent process.

3.1: Complete the USGBC's LEED Gold certification or equivalent for all new and fully renovated university buildings.
Intended start date: 2018

- Construction on Kaiser Borsari Hall, Western's new electrical and computer engineering, energy science, and computer science building, continued in FY2024, with an aimed completion date in FY2025. The new building is designed to exceed LEED standards for energy use, carbon, and other environmental indicators, and will pursue Living Building Challenge Energy Petal Certification through the International Living Future Institute.

Goal 4: Utilize accepted Low Impact Development (LID) practices as standard to reduce rainwater/storm-water volume, improve outgoing water quality, and make on-campus use of collected rainwater.

4.1: Apply LID to all new construction, major renovation and other projects that increase paved surface area or otherwise significantly change university grounds.
Intended completion date: 2035

- No known progress in FY2024.

Goal 5: Build and maintain publicly accessible databases of energy use, water consumption, and carbon emissions for all university buildings.

5.1: Build and maintain a publicly accessible database of available information for ongoing energy consumption and emissions for all university buildings.
Intended completion date: 2018

- In FY2024, Western selected EnergyCAP to be the new utility database for tracking energy consumption and emissions. The process of migrating to the new platform is underway and expected to be completed by December 31st, 2024. (FDO)

5.2: Build and maintain a publicly accessible database of available information for ongoing water consumption for all university buildings.
Intended completion date: 2018

- EnergyCAP will be the new platform for viewing water consumption data for Western's buildings. (FDO)

5.3: Build and maintain a publicly accessible database of available information for ongoing carbon emissions for all university buildings.
Intended completion date: 2018

- EnergyCAP will have basic carbon emission accounting included. FDO is currently evaluating an add-on feature that would allow for more robust carbon accounting. (FDO)

Goal 6: Develop an active learning, living laboratory within Western's built environment.

6.1: Expand support for courses and co-curricular programs for students that teach about local and regional stewardship solutions through skill development and campus and community engagement.
Intended start date: fall 2017

- Funded by the Sustainability, Equity, & Justice Fund (SEJF), the Learning, Environment, Action, Discovery (LEAD) program spearheaded a project in which Native Plant Showcase Gardens transformed two separate areas (near the Wade King Rec Center and by the Art Annex) from grass lawns and/or invasive species encroachments into native gardens to offer a space for rest and education for the campus community. (SEI, CENV)



Pictured: Western LEAD participants plant native species outside the Wade King Rec Center. Source: LEAD

Student Life

Goal 1: Students have a solid foundation for understanding cultural and global interdependence.

1.1: Increase participation in programs that connect students to sustainability in the local, regional, and global community beginning fall 2017.

- The Urban Farm Project, funded by the Sustainability, Equity, and Justice (SEJF) grant program, provides financial support for students to engage in work and education on the Western-managed City Sprouts Farm - students can grow their own food, work to increase food access, and demonstrate how community vitality can grow through our food system. (CCL, SEI)
- The Climate Leadership Certificate program supported a cohort of students (14 in summer of 2023, 10 in summer of 2024) to participate in 240-hour paid practicum experiences in local organizations focused on climate and sustainability work. (SEI)
- A class titled "International Business, Planning, and Environmental Sustainability: Mexico's Cultures, Histories, Activism" will be offered by Dr. Gigi Berardi during spring 2025 of the Urban & Environnmental Planning & Policy Department.

1.2: All first-year Western students, including transfers, will engage in co-curricular programs around social, economic, and environmental (SEE) justice as part of their first year of experience at Western.

Intended start date: fall 2020

- First-year students living in residence halls are invited to engage in a 9-month sustainability co-curriculum in the residence halls, with three quarterly themes: waste, energy, and water. Additional programming on food security is incorporated throughout the year.
    - Waste: Residents are each given a waste sorting guide upon move-in.
        - 312 residents participated in the Residence Hall Reuse Program, which offers students an alternative to buying new room essentials by allowing students to borrow used room essentials for free. The program lends over 380 items to students and prioritizes Pell Grant-eligible and first-generation students. In FY2024, 63% of students participating in the program were Pell Grant Recipients and 33% were first-generation students. 51% of the inventory was checked out to Pell Grant recipients. Residents are encouraged to donate unwanted items for use in the program as a way of diverting move-out waste from landfills.
    - University Residences hosted a Halloween event that focused on sustainable pumpkin carving. Pumpkins were sourced locally, and refuse was composted.
    - University Residences hosted a Plant–It-Forward event that focused on upcycling recyclables for crafting materials. 128 students attended the event.
    - 112 students attended University Residence's annual Clothing Swap to practice conscious consumption. Students received takeaway fliers with tips for mending, repurposing, reusing, and more.
- Energy:
    - 346 residents pledged to practice sustainable habits in University Residences Go For The Green competition. Students pledged to:
        - Turn off the lights when not in use,
        - Bundle up before turning on the heat,
        - Avoid heat escape from open windows,
        - Turn off the tap when scrubbing and brushing,
        - Unplug electronics when not in use, and
        - Limit food waste contamination.
        - Wash only full loads, wash on cold.
    - Residential communities competing in Go For The Green reduced average overall consumption in the residence halls by 8% in two months. (For more information on Go For The Green, please see objective 1.3 in the Built Environment section.)
- Water:
    - University Residence's Water Wise Week social media campaign featured: information on the current state of Washington drought, where our water comes from, why it is important to consume it consciously, and tips to conserve water. The campaign also included a scavenger hunt in which donated water bottles with prizes and resources inside were hidden around campus. University Residences partnered with Associated Students Lost & Found to distribute more than 100 unrecovered water bottles to students, promoting decreased use of single-use plastic.
- Food security:

- Housing Sustainability redistributed over 5,000 items from WWU Dining surplus, offering free kitchen essentials to students, the Western community, and local organizations in Whatcom County.
- This year, a Food Drive was incorporated in the annual move-out Recovery Drive to recover unopened food items for the WHOLE pantry, with more than 120 gallons of food recovered from the landfill. (University Residences)

1.3: Begin and/or enhance collaborations with other local education institutions in developing and supporting SEE justice co-curriculum: local schools, Whatcom Community College (WCC), Northwest Indian College (NWIC), and Bellingham Technical College (BTC).

Intended start date: 2020

- No known progress in FY2024.
- Goal for 2025 is to connect with these institutions to start a Whatcom County Higher Education Convening

Goal 2: Through structured community and campus-based co-curricular learning experiences, students gain knowledge and insight of sustainability in practice.

2.1: Enhance and increase co-curricular opportunities for student participation in campus-based sustainable practices.

Intended start date: fall 2017

- The Sustainability Engagement Institute, Center for Community Learning, and Bellingham Public Library co-hosted a series of Learning Together Forums. The group hosted four forums, each focusing on work being done locally and opportunities for involvement related to one of the United Nations Sustainable Development Goals. The forums covered the following Sustainable Development Goals: Affordable and Clean Energy; Decent Work and Economic Growth; Industry, Innovation and Infrastructure; and Reduced Inequalities. The forums were set up to be social learning spaces where participants could learn from each other. The forums also included "News from the Field" in which practitioners got to share about their work on the sustainable development goal the forum was focused on. (CCL, SEI)
- Through the Climate Leadership Certificate program, 10 students completed senior projects that were focused on campus-based sustainability/climate change initiatives. The topics ranged from the development of a sustainable lab certification program to food systems mapping, climate storytelling for students, native plant learning, and addressing leftover food recovery. (SEI)
- University Residences' Housing Sustainability program is in its third year of having co-curriculum aligned with the SAP and University Residences Initiative for Student Engagement (URISE) goals. Housing Sustainability collaborates with campus partners to develop engaging events and resources for learning campus-based sustainability practices. Collaborations with WWU Dining, FDO, the SEI, Transportation Services, and the Associated Students (AS) Recycle Center include, but are not limited to:
    - Food security: Increasing promotion of and access to cooking essentials (free dining ware giveaway, WHOLE Food Pantry donations, access to rental appliances prioritizing Pell-grant eligible and first-generation residents).

- Sustainable transportation: Recirculating abandoned bikes for free rentals with locks and helmets provided to participants.
- Waste sorting: Collaborating with SEI, Sanitary Services Company, Green Earth Technologies, and Sustainable Connections to develop a Waste Sorting Guide and Canvas Training Course.



2.2: Increase student participation in service learning and civic engagement that connects to SEE sustainability.

Intended start date: fall 2017

- Nine students serve on the SEJF Committee (both in voting and non-voting roles), engaging with sustainability-related grant proposals and conversations on a bi-weekly basis during the academic year. These student representatives help determine how funding is allocated to sustainability initiatives across campus, all while developing experience in civic engagement. (SEI)
- City Sprouts Farm and the Climate Leadership Certificate (CLC) program developed a partnership with one another, which included planning for City Sprouts Farm to host the Bellingham CLC cohort every other week to help foster group cohesion and have local food systems as a central focus of the program, and creating expanded internship opportunities for CLC cohort members in a farm assistant position and a collaborative position between City Sprouts Farm and Whatcom County Health Department. (CCL and SEI)
- City Sprouts Farm regularly hosts work-study students, an independent study project, internship positions, and volunteer positions. (CCL)
- CCL hosts the Students in Community program, which provides students with opportunities to be practitioners and mentors with community host organizations, while being paid for their time and expertise. In 2024, 11 students participated in the Students in Community program. (CCL)
- The Salish Sea Institute hosted Elin Kelsey, author and academic, for a series of student-focused discussions on fostering agency and empowerment to counter the emotional and climate justice consequences of environmental despair. (Salish Sea Institute)



Pictured: Dr. Elin Kelsey in discussion with a group of students at a Salish Sea Institute session. Source: Salish Sea Institute.

2.3: Improve sustainability literacy throughout co-curricular learning.
Intended start date: 2018

- See objective 2.1 for progress on this objective.

2.4: Increase the number and quality of opportunities for undergraduate and graduate students to engage in co-curricular SEE sustainability focused projects, research, and grants.
Intended start date: 2020

- In 2024, 20 SEJF projects were funded. Each project provided opportunities for students to engage in sustainability initiatives. More than half of these projects were led by students themselves. (SEI)
- City Sprouts Farm hosted a group of students from Kate Darby's Power Privilege and the Environment class. Students visited the farm every other week to learn about urban farming, then completed a research-based report on the benefits, obstacles and solutions in urban agriculture. (CCL)
- SEI offered the Campus Sustainability Planning Studio course in fall and spring quarters. As part of this course, students completed eight campus sustainability projects designed to address a real sustainability challenge on campus. (SEI)
- The Climate Leadership Certificate program offers students opportunities to complete summer practicums with organizations in the Bellingham area and in the Methow Valley. Students can focus their final projects on co-curricular, community-based topics. In 2024, Climate Leadership Certificate students completed final projects ranging from the development of a sustainable lab certification program to food

systems mapping, climate storytelling for students, native plant learning, and addressing leftover food recovery on campus. (SEI)

2.5: Increase and further develop co-curricular education and outreach programs targeting sustainable living practices.
Intended start date: 2018

- The SEJF project The Sprout Stop (led by Students for Climate Action student club) helped educate students on healthy eating practices while distributing fresh and local produce for free during Earth Week in April 2024. Another SEJF project, Green Thumb Initiative (led by students from the Business & Sustainability program), helped educate students on how to grow their own vegetables and herbs at home to combat food insecurity.

Goal 3: Social, Economic, and Ecological (SEE) sustainability principles are integrated in student career and lifelong practices.

3.1: Cultivate student capacity and efficacy in creating positive change in SEE sustainability.
Intended start date: 2025

- Two students served on Western's President's Sustainability Council. (SEI)
- The Climate Leadership Certificate graduated its third cohort of leaders who are well-poised to be change-makers for a more livable and just future. Twelve students completed the program in spring of 2024. (SEI)
- The Campus Sustainability Planning Studio course was offered fall 2023 and spring 2024, engaging students with real-world projects to address sustainability challenges. (eight projects were completed - more information can be found here: https://sustain.wwu.edu/csps). (SEI)

3.2: Increase the number of pathways into SEE sustainability-based careers available to Western students.
Intended start date: fall 2017

- SEJF funded two projects in FY2024 that sent students to local/regional conferences, where they had an opportunity to network with professionals and improve their pathways into sustainability-related careers (The Washington Oregon Cascadia Higher Education Sustainability Conference and the American Planning Association Washington Chapter conference). (SEI)
- The Climate Leadership Certificate program provided paid practicum placements in local organizations for students to engage in sustainability and climate work (14 in summer of 2023, 10 in summer of 2024). (SEI)

3.3: Graduating students have a demonstrated commitment to lifelong SEE sustainability.
Intended start date: 2035

- No known progress in FY2024.

Dining Services

Goal 1: Research and explore new and emerging technologies, practices, and policies to increase sustainable performance in existing and new dining facilities.

1.1: Create a more efficient model to deliver food service to campus.
Intended completion date: 2019

- No known progress in FY2024.

1.2: Achieve sustainable maintenance and renovation practices, and equipment purchasing.
Intended completion date: 2035

- No known progress in FY2024.

1.3: Reduce resource consumption (such as water, energy) by 10% of current baseline.
Intended completion date: 2035

- No known progress in FY2024.

Goal 2: Increase environmental best practices for dining service providers and vendors.

2.1: Ensure 100% packaging of goods that University Dining Services (UDS) produces is compostable/recyclable.
Intended completion date: 2020

- All disposable service ware provided through Chartwells is now compostable. (Chartwells)
- Western Dining Services was able to remain Green Restaurant Certified through the transition of Aramark to Chartwells in all dining halls. The dining halls currently achieve three stars based on the Green Restaurant Certification. This certification goes beyond packaging and purchasing and includes many environmental impacts including energy, water, waste, and education. (Chartwells)

2.2: Increase local/regional food purchasing; WA, OR, ID, BC to 25%.
Intended completion date: 2020

- Chartwells currently sources 40% of its produce locally. This does not include meat or seafood. (Chartwells)

2.3: increase REAL food purchases to 25%.
Intended completion date: 2020

- In the 2023/2024 school year Chartwells met two REAL food objectives and made progress towards a few more:
    - 82% of eggs purchased were certified humane cage-free eggs (REAL food level 2).
    - 100% of coffee was Fair Trade Certified (REAL food level 1).
    - 40% of produce was sourced locally.
    - 96% of turkey and purchased was grown and raised without the routine use of human anti-biotics and 91% of chicken purchased was raised without the routine use of human antibiotics.
    - 60% of dairy food products were free or artificial growth hormones.
    - 100% of dairy beverage products were free of artificial growth hormones.

    - 100% of seafood was purchased from sustainable sources.
- Chartwells also spent the following amounts on sustainable foods:
    - 5% of total spend was sustainably or ethically produced food and beverages.
    - 17% of total spend was plant-based food and beverages.
    - 15% of total spend was with social impact suppliers.



2.4: Implement a vendor environmental practices survey.
Intended completion date: 2020

- No known progress in FY2024.

Goal 3: Provide resources and opportunities for the campus and community to increase understanding and engage in sustainable food practices.



3.1: Continue educating campus and surrounding community about healthy and sustainable consumption practices.

- Chartwells employs informative signage within each dining hall to highlight local and regional farms they purchase from. (Chartwells)
- Chartwells employs signage on menus that encourages students to choose "climate friendly" options, as well as highlighting plant-based items. (Chartwells)



3.2: Develop a mutually enhancing relationship between Outback and University Dining Services.
Intended start date: 2017

- No known progress in FY2024.



3.3: Explore funding options for offsetting increased costs to students as UDS works to meet Real Food Challenge[3] and other local, regional food commitments.
Intended start date: 2017

- No known progress in FY2024.



3.4: Continue to engage with the local and regional community to develop a sustainable food system model that links local producers with larger consumer entities.

- The Outback Farm hosted work parties and two fun, successful spring events with live music, snacks, vendors, and fundraising for food justice. The highlight of the year for the Outback was its participation in a water resilience project through the Dry Farming Institute and American Farmland Trust. The project culminated in a community-focused Demo Day for Water Resilient Strategies. The farm crew welcomed neighbors and families who were interested in learning more about water conservation, folks from the Conservation District, and a Bellingham City Council member. The Outback is excited to continue its work, especially with the moisture sensors that allow the farm to track what's happening underneath the surface of the soil. (The Outback Farm)



Pictured: (L) installed moisture sensor and current reading; (M) tools for installing sensors; (R) Outback farmer Skye Schultz installing moisture sensors. Source: Outback Farm

- The City Sprouts Farm leadership team successfully wrote, presented and secured a SEJF grant for $139,308 to provide 3 years of funding for the City Sprouts urban farm crew and farm assistant positions; City Sprouts Farm restarted its sliding scale CSA program with 26 CSA members for the 2024 season including two scholarship CSAs. City Sprouts Farm also frequently donates produce to Western's WHOLE food pantry. Tiny Farm, an independent-study project hosted at Western's City Sprouts Farm, created and distributed a free CSA program for students. (CCL)

- The Viking Supported Agriculture (VSA) program, a community supported agriculture program serving the campus community, began accepting SNAP/EBT for summer subscriptions. It is planning to accept SNAP/EBT for fall/winter farm subscriptions in FY2025. The VSA program also hosts a food insecurity fund, with donations used to purchase fresh organic produce for students in need. (SEI)



Pictured: A summer VSA share from Viva Farms. Source: SEI.

Goal 4: Become zero-waste in all campus dining locations.

4.1: Develop a recycling and compost program for all retail (dining) locations and their offices that results in zero waste.
Intended completion date: 2020

- All retail dining locations engage in recycling and compost and have appropriate bins on location. (Chartwells)

4.2: Develop a recycling and compost program for all residential dining halls and their offices that results in zero waste
Intended completion date: 2020

- All residential dining halls engage in recycling and compost and have appropriate bins and signage, and use a Compass Group program, Waste Not 2.0, to track all food waste to reduce it as much as possible. (Chartwells)

4.3: Develop a recycling and compost program for all catering sites and their offices that results in zero waste.
Intended completion date: 2020

- No known progress in FY2024.

4.4: Establish a monitoring system to identify base-line waste metrics.
Intended completion date: 2025

- Chartwells' Waste Not 2.0 waste tracking system is in place at all dining halls and select retail locations. Currently developing a baseline in 2025 for goal setting next year. (Chartwells)

Grounds

Goal 1: Reduce the consumption of natural resources in grounds maintenance.

1.1: Develop and implement the use of a preferred plant species list to reduce water consumption for each landscape type–formal, semi-formal, and native.
Intended start date: fall 2017

- Most of the plant materials sourced by the Facilities Development & Operations (FDO) Grounds Team this year were native to Western Washington. The Grounds Team sources from Storm Lake Growers out of Monroe who grow an array of high-quality native plants. The Grounds Team is continuing to propagate in its greenhouse as well as starting annuals from seed. (FDO)
- The Wade King Native Plant Showcase Garden (led by the LEAD program), funded by the Sustainability, Equity, and Justice Fund (SEJF), transformed an area severely impacted by invasive species encroachment into a native vegetation garden, which will reduce the need for regular watering once the garden is well-established. (SEI)

1.2: Develop a dashboard of irrigation water consumption per irrigated area.
Intended completion date: fall 2017

- The Grounds Team is still pricing out smart irrigation systems in critical areas. Given budget cuts, this has proved difficult as these systems are expensive. (FDO)

1.3: Evaluate the viability of rain and soil moisture sensors to reduce excess water consumption.
Intended start date: fall 2017

- This objective has been completed. (FDO)

1.4: Increase and enhance the use of compost and yard debris used on campus for moisture retention and weed suppression.
Intended start date: 2018

- The Grounds Team continues to cold compost leaf and spent annual debris. They source wood chip mulch from Perry Pallet and Vista Materials, who recycles wood pallets. They use this as the primary top dressing to control moisture, suppress weeds, and give campus a uniform look throughout the main corridor of campus. The Grounds Team also uses a Western-owned woodchipper on arborist projects and collects the arbor chips at Western's compost yard from tree work on campus. These are utilized in all areas outside of the main campus corridor. The Grounds Team has been working with Western's Capital Planning Team to implement a standard in contracts that requires contractors to use arbor chips as opposed to bark, which will allow for better grounds management once contractors have completed their work and Western's Grounds Team takes over management. (FDO)

Goal 2: Reduce air and noise pollution using sustainable landscape equipment.

2.1: Evaluate all equipment requests to determine whether a viable electric alternative exists.
Intended start date: 2017

- This objective has been implemented into current practices and remains ongoing. (FDO)

2.2: Reduce carbon impact of vehicles and equipment to the Outdoor Maintenance shop as budget allows.

- The Grounds Team is continuing these efforts. Battery powered push mowers will likely be implemented in 2025 as the Grounds Team invests in its last round of gas-powered push mowers, hoping that by the time they are ready to be cycled out, the technology on electric push mowers will be made at a commercial grade. (FDO)

Goal 3: Reduce pesticide use through Integrated Pest Management.

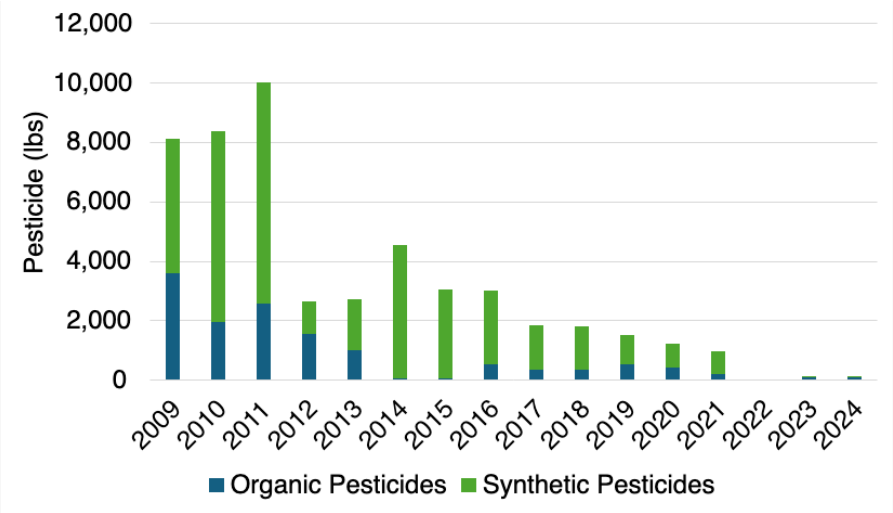
3.1: Continuing education classes in Integrated Pest Management for all gardeners, annually.

- This objective has been completed. Integrated Pest Management classes for all gardeners are offered every year. (FDO)

3.2: Establish baseline of pesticide reduction.
Intended completion date: 2018

- All pesticides and fertilizers are tracked through AiM for reporting and management purposes. The use of herbicides has greatly decreased in the past years. There are certain applications where using an herbicide is paramount in controlling aggressive noxious weeds. Besides treating Japanese Knotweed and Lesser Celendine with Glyphosate (as recommended by the Whatcom Noxious Weed Board), FDO does as much as possible to reduce weeds using mulching, planting beneficial plants to out compete weeds, and using horticultural vinegar and mechanical controls. (FDO)

Western's Pesticide Use in Pounds (lbs.), 2013-2024



Western's pesticide use over time. In FY2024, Western used 70 lbs. of organic pesticide and 14 lbs. of synthetic pesticide.

Goal 4: Enhance stormwater treatment and reduce pollutant runoff from impervious surfaces across campus.

4.1: Continue to protect water quality by complying with all DOE-required stormwater maintenance activities.

- The Grounds Team was able to secure outside funding to help manage and maintain south campus bioswale systems. The team put in many hours towards the Happy Valley water system and successfully removed many invasives out of the top cell. The team is introducing new native plants to remaining bioswales in C-Lots to help further bio filtration as well as to outcompete invasives. (FDO)

4.2: Establish regular street-sweeping contract to reduce potential pollution runoff to surface waters.
Intended completion date: 2020

- This objective has been completed. (FDO)

Goal 5: Provide education on sustainable practices and utilize campus grounds to foster environmental stewardship.

5.1: Continue goal of employing at least six (6) seasonal student employees in the Outdoor Maintenance shop.

- The Grounds Team has 60 hours of student work that it is funded for. On a quarter-to-quarter basis with each student allowed to work up to 19 hours per week, this allows the team to employ an average of four student gardeners per quarter. In summer 2024, the team employed four full time student gardeners. (FDO)
-

5.2: Continue to improve the educational component of the student employee program.

- The Grounds Team continues to train and mentor grounds student workers to give them a strong foundation in landscape maintenance and horticulture. (FDO)

5.3: Make available educational opportunities on and around Western-owned grounds to enhance understanding and appreciation of the unique environmental setting of Western and its relationship to other global ecosystems.

- The Grounds Team continues to work with the President's Sustainability Council, SEJF grant-funded projects, and the Student LEAD program to help promote sustainability grounds management practices, an appreciation for plants and trees, soil profiles, design practices, and bio retention. (FDO)
- The Wade King Native Plant Showcase Garden, led by the LEAD program and funded by the SEJF program, transformed an area severely impacted by invasive species encroachment into a native vegetation garden, which will create an opportunity for rest and education on campus. (SEI)

Procurement

Goal 1: Encourage the use of sustainable businesses.

1.1: Develop "Sustainable Purchasing Guidelines" within Procurement processes, inclusive of lifecycle accountability, vendor information, embodied energy and emissions, and social equity practices.

- The Procurement Office continued its partnership with the Sustainability Engagement Institute (SEI) to collaborate on sustainable procurement processes. In lieu of recreating standards, the Procurement Office is leveraging the Environmentally Preferred Purchasing guidelines from the State of Washington's centralized procurement authority, the Department of Enterprise Services. The Procurement Office has contracted for, and is in the beginning stage of implementing, a Supplier/Vendor Onboarding and Management System that will increase efficiency of the supplier registration process, including the ability to capture supplier certifications, and other helpful information related to supplier/vendor diversity classifications, company sustainability statements, and eco-certifications or ecolabels that apply to goods and services supplier/vendors provided to Western. The new system is scalable for Western to incorporate industry data about suppliers to document associated attributes, such as sustainability characteristics. At a future phase, based on budget availability, the Procurement Office intends to contract for these industry data sets to add objective clarity to the relevant sustainability and social equity practices and associated certifications. (Procurement and Contract Administration)

1.2: Acknowledge the importance of purchases from local and regional business.

- The Procurement Office has continued to build Western's Local Vendor website as a means of highlighting local and regional businesses, and their importance to Western and our local economy. There are presently 31 local vendors that are showcased. In addition, as a means of supporting efficient purchasing from these local vendors, they are included in the Western Marketplace, which is Western's eProcurement solution, and are available to engage directly up to our full direct buy limit of $10,000. This work further promotes work with our local business partners. (Procurement and Contract Administration)

Goal 2: Increase the percentage of use of sustainable products and natural resources throughout our supply chain.

2.1: Increase the use of recycled and reclaimed products.

- No known progress in FY2024. (Procurement and Contract Administration)

Goal 3: Increase the number of sustainable materials and supplies available in the bookstore for students and greater campus.

3.1: Increase percentage of purchases from local and regional businesses by 10%.
Intended completion date: fiscal year 2018

- The Book Store has not made progress on this objective; however, Western's Procurement Office has made progress on this objective for Western as a whole: Western has continued to grow its local and regional business website as a resource for purchasers to efficiently engage our local business partners (see objective 1.2 for more details). Western has continued the transition to the new dining services company, Chartwells, which includes an ongoing review by the company of local food vendors and sources that they can partner with in serving Western. Washington State's Office of Minority & Women's Business Enterprises (OMWBE) tracks agency, including public university, spending with certified firms. Western's most recently published metrics show $767,175 in applicable spend, with Western preliminarily reporting more current metrics of $1,010,795, which is an approximately 32% increase. Official spend metrics are expected to be published by OMBWE in February 2025. Please note that, while OMWBE certification does not always equate to local or regional businesses, there is often a large cross section of applicability of common characteristics. (Procurement and Contract Administration)



3.2: Increase sustainable textbook options by 10%.
Intended completion date: fiscal year 2018

- No known progress in FY2024. (WWU Bookstore)



3.3: Develop key criteria to evaluate suppliers when we consider the introduction of new products and the replenishing of existing ones.
Intended completion date: fiscal year 2018

- The Book Store has not made progress on this objective.
- Related progress: Western's Procurement Office has made progress on this objective for Western as a whole. The Procurement Office is leveraging the Environmentally Preferred Purchasing guidelines from the State of Washington's centralized procurement authority, the Department of Enterprise Services. The insights gained from these Environmentally Preferable Purchasing guidelines for the specific good or service are incorporated into formal Request for Proposals (RFPs) that Western publishes. In addition, as described in our response to Objective 1.1, Western is in the process of implementing a new front end supplier registration tool that will allow us to better receive, track, and understand criteria represented by our vendor pool. This system is highly scalable with planned future additions of industry data sets and other modules to modernize Western's procurement and contracting functions, including aspects such as evaluation, risk management, and reporting. (Procurement and Contract Administration)



3.4: Continue to improve the visibility of the bookstore's sustainable offerings.

- No known progress in FY2024. (Procurement and Contract Administration)

Goal 4: Prioritize methods of accessing library materials that have a smaller carbon footprint.

Library Services is currently restructuring their sustainability goals to better align with borrowing and acquisition practices that have the lowest carbon footprint and are the most ethical, therefore, the objectives below are on hold for FY2024. Other progress Library Services has made on sustainability goals is outlined below.

4.1: Encourage faculty to request and use materials purchase in e-form rather than paper.

- This objective is no longer relevant. (Library Services)

4.2: Encourage faculty to use resource sharing opportunities like document delivery and Inter-Library Loan (ILL), rather than ordering materials.

- This objective is no longer relevant. (Library Services)

4.3: Encourage publishers to use more sustainable materials in their publications.

- This objective is no longer relevant. (Library Services)

Other progress: Western Libraries

Library Services developed a sustainability shelf that provides reading recommendations that focus on the United Nations Sustainable Development Goals. The shelf provides physical and virtual recommendations. Library Services has an annual subscription review process that includes creating a subscription "scorecard" for resources. Part of that scorecard is an "X factor" that is described as: "This criterion represents the extent to which the resource or vendor operates for the greater good in a marketplace that has increasingly seen the intrusion of corporate market values. Does the resource or provider actively advance—or is it in conflict with—the Libraries' missions and goals of social justice and equitable access to knowledge? Does the provider demonstrate positive engagement with library values, beyond performative statements?" This criterion is not applied across all formats or resources, but rather if and as relevant circumstances emerge. The criterion has the potential to add or remove up to 10 points from any resource's total score. For more information about the kinds of things that influence the X Factor score, contact one of our subject teams. You can read about the rest of the scorecard factors (and the process) here. (Library Services)

Goal 5: Designate the Facilities Management Fleet Services as the institutional office responsible for coordinating and supporting all university vehicle (specialized, departmental, and fleet) purchase and life-cycle decisions.

5.1: Consolidate the coordination of university vehicle purchases and life cycle management.

- Facilities Development & Operations (FDO) considers sustainable vehicle purchasing and fleet management, as described in the Transportation section and in the Grounds section. Fleet charging stations at FDO have been installed to help support the continued growth of Western's electric fleet. Fleet Services remains the first contact point for any university vehicle purchase, ensuring incoming vehicles align with the university's sustainability goals. Vehicle life cycle recommendations are made within FDO and to the campus at large based on a few factors including, age of vehicle, use type, and overall condition/efficiency. (FDO)

5.2: Develop a vehicle procurement guide as part of the greater university e-procurement process.

- A formal guide is not currently available; however, it is in the process of being developed. (FDO)

Other progress: Sustainable Lab Certification

The SEJF grant program funded the Sustainable Lab Certification (led by Climate Leadership Certificate students completing their senior projects in partnership with SciTech), which provided resources and tools for campus labs to improve their sustainability practices. Among other things, the grant provided sustainable options for purchasing lab supplies and materials. In 2024, the Sustainable Lab Certification included 15 labs with 410 students and 30 staff and faculty. (SEI, SciTech)



Pictured: Members of certified sustainable labs pose with the project team members at the Sustainable Lab Certification launch party. Source: Sustainable Lab Certification.

Transportation

Goal 1: Western recognizes its role as a member of the larger transportation community and engages in local, regional, and state transportation issues and solutions.

1.1: Develop an integrated University Transportation Plan, including all components of campus transportation.

Intended completion date: fall 2018.

- Transportation Services is currently working with Facilities Development & Operations on a University Transportation Plan as a piece of the Capital Development and Strategic Vision Plan. (Transportation Services)

1.2: Pursue Western representation on the City of Bellingham Transportation Commission for sharing data, providing input on planning processes, and cooperation on shared goals.

Intended start date: 2017

- This objective was deemed to currently not be an appropriate objective by Transportation Services. Transportation Services has quarterly meetings with City of Bellingham Public Works to share data, provide input on planning processes, and work on shared goals. (Transportation Services)

1.3: Pursue an integrated relationship between Western and Whatcom Transportation Authority (WTA) executive and planning staff, and the WTA Board, establishing a framework for collaboration on current and future goals.

Intended completion date: 2017

- Quarterly meetings with Whatcom Transit Authority (WTA) occurred in FY2024. Andrea Reiter, Commute Options Program Manager, has been attending WTA's Rapid Transit Phase 2 Steering Committee meetings. (Transportation Services)

1.4: Include Western employee and student transportation options in community resilience and disaster preparedness planning, and in communication to the broader campus community.

Intended completion date: 2020.

- Transportation Services is currently working on completing this objective with Western's Director of Emergency Preparedness. (Transportation Services)

1.5: Identify and measure the current efficacy of transportation options for equitable access to local institutions of higher education, including Western's extension campuses.

Intended completion date: 2025

- Student and employee transportation surveys were conducted in FY2024. (Transportation Services)

1.6: Begin advocacy at the state level for regional connectivity that supports reduced student reliance on automobile travel.

Intended completion date: fall, 2017

- This objective was deemed to currently not be an appropriate objective by Transportation Services. (Transportation Services)

Goal 2: Improve safety for users of all transportation modes through education and infrastructure improvements, prioritizing by vulnerability.

2.1: Adopt Vision Zero for campus.
Intended completion date: fall, 2018

- This objective has been determined to be invalid for Western's campus. However, Transportation Services has been working on bike theft reduction by developing a parking plan for residence halls, trading in cable locks for u-locks at no cost and registering bikes. During Bike Fest and Bike Month, Learn to Ride and Confidence City Cycling courses were offered. (Transportation Services)

2.2: Identify and develop a list of pedestrian and bicycle access and safety improvements to campus infrastructure, including service roads.
Intended completion date: June 2018

- Transportation Services continued work on the bike counter installation and continued to work with the City of Bellingham Public Works Department on the Pedestrian and Bicycle Master Plan Updates, which has identified two pedestrian crossings on Garden Street in need of pedestrian upgrades. (Transportation Services)
- In partnership with Transportation Services and FDO, three bike counters, funded by the SEJF grant program, will be installed to collect data about micromobility usage on campus (funding was awarded in FY2023, but counters have not yet been installed due to facilities delays). (SEI)

Goal 3: Reduce climate impacts of employee and student Western-related ground travel.

3.1: Reduce employee drive alone commute rates by 10% annually over the next five years improving bus, bicycle, walking, and carpooling options.

- Western continues to offer employees free bus passes on their Western Cards, which can be used for all fixed routes on WTA and Skagit transit and WTA paratransit trips. Western has priority carpool parking. Employees can purchase pay-by-day permits to encourage alternative transportation one or more days per week. Western employees in some units can work hybrid, remotely, or flexed schedules (4-10 weeks or 9-80 weeks) to reduce commutes. In FY2024, employees had the opportunity to participate in Smart Trips and Love to Ride (Love to Ride ended March 2024) programs, which encourage alternative transportation through incentives. Every new employee receives a personal email encouraging alternative transportation. (Transportation Services)

3.2: Reduce commuter student-driving rates by 10% annually for the next five years improving bus, bicycle, walking, rideshare and car-share, and carpooling options.

- Students taking one or more credits on campus are automatically charged the Active Transportation Fee and provided a WTA bus pass, Skagit Bus pass, and access to the Starlight Shuttle. All other students can opt in to this fee and can be granted access to these services. Western-supported bike events have encouraged biking to and from campus (Bike Month, Biketober, Bike Fest, Bike to Work and School Day, bike classes, and group rides). (Transportation Services)

3.3: Reduce impacts of regional university-related ground travel 10% annually over the next five years.

- Western adopted stricter requirements for campus-related travel that significantly limits university-related travel. State rules and university procedures specifically encourage travelers to carpool and consider alternatives to travel, such as online meetings instead of in-person meetings, whenever possible. (Travel Services)

Goal 4: Reduce climate impacts of Western-related air travel.

4.1: Collect and make publicly available data on all air travel.
Intended completion date: fall, 2018

- Air travel data is now made publicly available through SAP progress reports and the Sustainability Dashboard. (SEI)

University-Associated Air Travel by Miles, 2013-2024

year	University-Paid Air Travel (Faculty, staff, athletics)	Student Study Abroad Air Travel	Total
2024	5,495,856	4,077,257	9,573,113
2023	6,748,281	6,953,954	13,702,235
2022	4,740,235	2,946,578	7,686,813
2021	246,415	not reported	N/A
2020	5,382,892	4,215,008	9,597,900
2019	6,116,205	7,755,498	13,871,703
2018	5,469,721	9,025,878	14,495,599
2017	2,697,748	7,373,046	10,070,794
2016	3,372,166	6,131,972	9,504,138
2015	2,465,844	5,521,168	7,987,012
2014	2,929,372	5,051,364	7,980,736
2013	3,969,671	5,415,982	9,385,653

4.2: Provide options to travelers for off-setting carbon.
Intended completion date: 2020

- No known progress in FY2024. (Transportation Services)

4.3: Pursue a carbon off-setting system that benefits the local community.
Intended start date: 2020

- No known progress in FY2024. (Transportation Services)

Goal 5: Annually decrease impacts of university fleet vehicles.

5.1: Reduce the GHG emissions of the university fleet [by 10%].
Intended completion date: fall, 2018

- FDO installed six electric vehicle ports for Western fleet electric vehicles (EVs). (FDO)



Pictured: new electric charging stations in the Physical Plant parking lot. Source: FDO

5.2: All Western-owned vehicles continually meet WA State requirements for greenhouse gas emissions.

- This objective is complete on an ongoing basis. Western-owned vehicles continue to meet Washington State requirements for greenhouse gas emissions. (FDO)

5.3: Collect information for all university fleet vehicle usage and energy consumption.
Intended completion date: 2018

- This objective is complete on an ongoing basis. All information for Western fleet vehicle usage and energy consumption is tracked by FDO. (FDO)

5.4: Carbon neutrality for every university-owned vehicle.
Intended completion date: 2035

- No known progress in FY2024.

Other progress: EV charging
FDO installed six new EV charging ports available to all campus EV users. (FDO)



Pictured: new all-university EV chargers. Source: FDO.

Waste

Goal 1: Create uniform waste collection receptacle standards across Western, providing compost, recycling, and landfill bins.

1.1: Provide portable recycling and composting receptacles with appropriate signage for all events hosted on Western property and by Western-affiliated groups.
Intended start date: fall, 2018

- Two Campus Sustainability Planning Studio projects focusing on improving waste signage and developing a sustainable event guide for career fairs on campus researched methods for developing waste signage standards around campus and during events.

1.2: Eliminate paper towel waste.
Intended completion date: 2020

- No known progress.

1.3: Expand and improve collection of non-traditional recyclable materials.
Intended start date: fall, 2020

- Western recycles some non-traditional materials including pallets, furniture, and batteries. (FDO)

- Through the annual Recovery Drive hosted in the residence halls, the AS Recycle Center and Housing Sustainability offer an opportunity for residents to donate unwanted items during residential move-out. These donations go to various community resource hubs and free rentals for future students. In FY2024, 136 items were recovered for free rentals through the Residence Hall Reuse Program and Over 120 gallons of food were recovered for the WHOLE Pantry. (University Residences)



Pictured: Reuse items on display in a dorm room. Source: University Residences Sustainability Program.

- Leveraging Western Surplus created opportunities for emerging sustainability initiatives.
    - The University Residences Sustainability Program piloted the Bike Reuse Program to increase the affordability and accessibility of sustainable transportation for residents. Bikes abandoned within University Residences are reclaimed and repaired to working condition for little to no cost, then rented to residents at no cost. In FY2024, 17 bikes abandoned on University Residences' property were reclaimed for the program.
    - The inaugural Dining Ware Fest diverts waste from landfills and increases food security on campus by redistributing over 5,000 items from the WWU Dining surplus. Free kitchen essentials were offered to students, the Western community, and local organizations in Whatcom County. (University Residences)

1.4: Divert waste from the landfill by providing opportunities for campus to recycle and compost effectively and efficiently.
Intended completion date: 2025

- Every building on Main Campus has recycling pickup provided by the AS Recycle Center. Western has compost collection on 29 of 40 waste accounts with its waste service provider, Sanitary Services Company (SSC). (FDO)
- Housing Sustainability collaborated with Western's Sustainability Engagement Institute, Sanitary Services Company, Green Earth Technologies, and Sustainable Connections to develop a Waste Sorting Guide and Canvas Training Course. Materials are updated annually, or as needed.
    - The Waste Sorting Guide was distributed to each resident, encouraging them to post the guide in their room. (University Residences)



1.5: Identify funding sources to expand Big Belly recycling program.
Intended completion date: 2017-2019 biennium

- Big Belly recycling receptacles have been installed at several outdoor locations on campus. Further expansion is possible in the future. (FDO)

Goal 2: Institutionalize management practices and policies for waste collection.



2.1: Create mechanisms to connect the different departments that manage waste.
Intended completion date: fall 2020

- The AS Recycle Center was transferred under Facilities Development & Operations (FDO) administration at the end of FY2024. FDO also manages solid waste accounts with SSC and custodial services on campus. FDO has collaborated with SEI, University Residences, and other departments on campus involved with waste management and will continue to collaborate to improve waste diversion. (FDO)



2.2: Institute quarterly waste management meetings across stakeholders to address issues and propose improvements to waste reduction systems.
Intended start date: fall 2017.

- With the transfer of the Recycling Center under FDO administration, FDO, University Residences, and other departments on campus plan to collaborate more directly on waste diversion systems. (FDO)



2.3: Formalize, with Facility Design and Capital Budget staff, Big Belly recycling stations as a university standard for outdoor bins.
Intended start date: 2018

- This has not been incorporated into Western's design standards yet. Part of the challenge is that Western's design standards have been generally applied towards new buildings and major remodels. Big Belly recycle bins are more of a general outdoor improvement that serves a group of buildings or section of campus. (FDO)



2.4: Formalize Western's Ban on Single-Use water bottle sales.
Intended start date: fall, 2017

- No known progress in FY2024. (FDO)

2.5: Create an engaged citizenry, consistent expectations, and student buy-in to waste reduction.
Intended start date: fall, 2020

- As part of the Residence Hall Reuse Program, participating residents understand how circular borrowing can impact their consumption habits and the diversion of unwanted items from waste streams. Participation in the program increased from 225 to 312 residents, with a growing inventory from 354 to 386 items for the 2023-24 academic year. 136 room essentials were donated at the end of the 2023-24 academic year. The consistent growth of the Residence Hall Reuse Program exemplifies the value of such a program and encourages the institutionalization of similar programs. See the additional verbiage in Objective 1.3 of Waste Objectives relating to the Residence Hall Reuse Program. (University Residences)
- Reducing compost contamination in University Residences was a segment of the Go For The Green 2024 competition. Residential communities earned points and were rewarded for the greatest reduction in compost contamination. Residents learned how to utilize the opt-in composting offered and why diverting compost from the landfill is important.
- University Residences and SEI provided students with interactive waste sorting resources and education through outreach tabling. (University Residences, SEI)



Pictured: SEI staff leading an interactive waste-sorting game with students and providing information about waste disposal on campus. Source: SEI.

- The Sustainability Engagement Institute (SEI) developed a waste reduction sign campaign in response to a request from Viking Union staff that there be additional waste-reduction communication in the building. A set of signs about waste reduction and environmental justice are displayed in the Viking Union, rotating once per quarter. (SEI)



Pictured: one of the waste reduction signs displayed in the Viking Union. Source: SEI.

2.6: Manage waste wisely at all events hosted on Western property and by Western-affiliated groups by fall 2020.

- No known progress in FY2024.

2.7: Initiate systematic waste data-collection.
Intended start date: winter, 2019

- In 2024, SEI developed a waste data collection tool that compiles estimated garbage and compost totals based on receipts from Western's waste collection service provider, SSC. However, Western's waste data measurement systems are antiquated and are likely providing inaccurate waste amounts. Updates to these systems are being considered. (SEI)

Western's Amounts of Waste Sent to the Landfill and Composted (on and off Campus), 2019-2024

Year	Landfill (yds)	Compost (yds)
2019	inaccurate data reported	317
2020	inaccurate data reported	150
2021	not reported	not reported
2022	8,797	464
2023	8,881	579
2024	6,549	594

2.8: Implement a Zero Waste Certification program.
Intended start date: winter, 2020

- No known progress in FY2024.

Goal 3: Provide opportunities for waste reduction education to Western faculty, staff, students, and visitors on accepted waste reduction practices.

3.1: Continue to create and improve opportunities for students to be directly involved with Zero Waste Western.

- No known progress in FY2024.

3.2: Provide waste reduction training to all staff and faculty.
Intended start date: 2020

- Waste training materials were developed as part of a student's senior project within the Climate Leadership Certificate. There are opportunities for finalizing and distributing this resource in the future. (SEI)

Goal 4: Reduce electronic and hazardous waste.

4.1: Develop a framework for a university-wide centralized chemical purchasing system.
Intended completion date: 2022

- No known progress in FY2024. (Environmental Health and Safety)

4.2: Reduce quantity of hazardous academic lab waste per student.
Intended completion date: 2030

- No known progress in FY2024. (Environmental Health and Safety)

4.3: Improve university-wide usage and replacement of computers, especially in general use computer labs.
Intended completion date: 2022

- No known progress in FY2024. (Environmental Health and Safety)

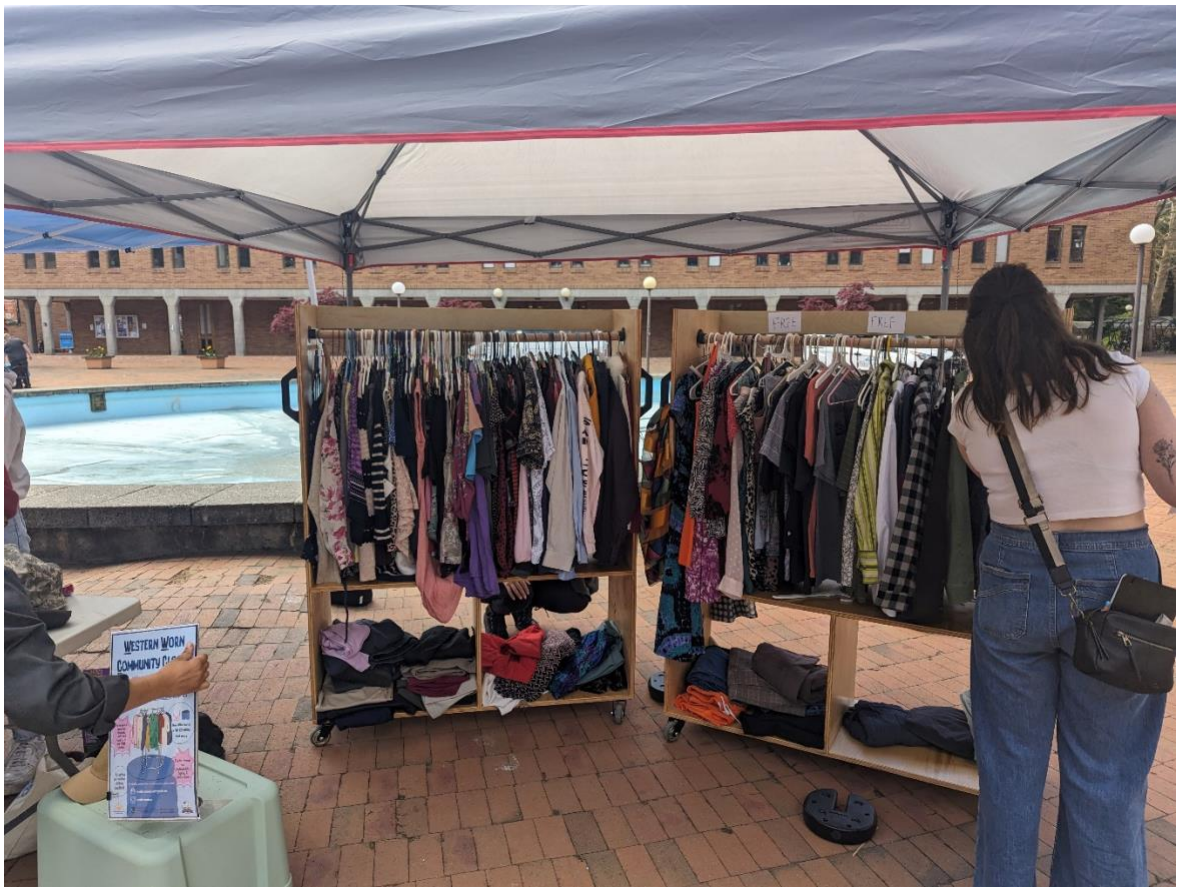
Other progress: Sustainability, Equity, & Justice Fund (SEJF) projects

- The Green Thumb Initiative (led by students from the Business and Sustainability program) helped educate students on how to grow their own veggies and herbs at home using recyclable items such as milk cartons; this effectively provided students with education on how to divert waste from the landfill and use it for good. (SEI)



Pictured: The Green Thumb Initiative handing out produce starts in Red Square.

- The Western Worn Community Closet (led by students from the Business & Sustainability program, including one student who was also completing the Climate Leadership Certificate) created a space on campus where the Western community can donate and redistribute worn clothing, effectively creating a circular system for clothing distribution so that it doesn't end up in landfills. (SEI)



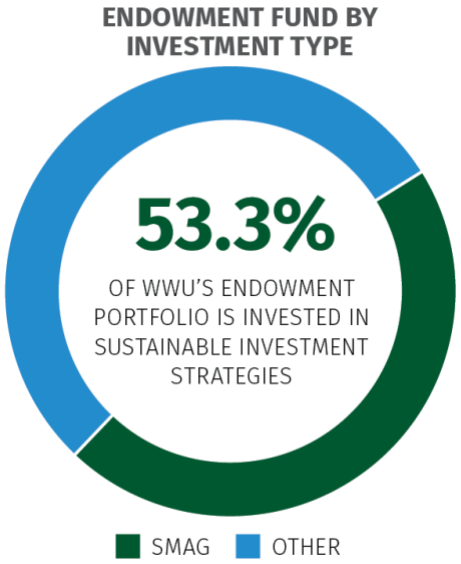
Pictured: A student looks through items at the mobile community closet during the Earth Week fair. Source: SEI.

Investments

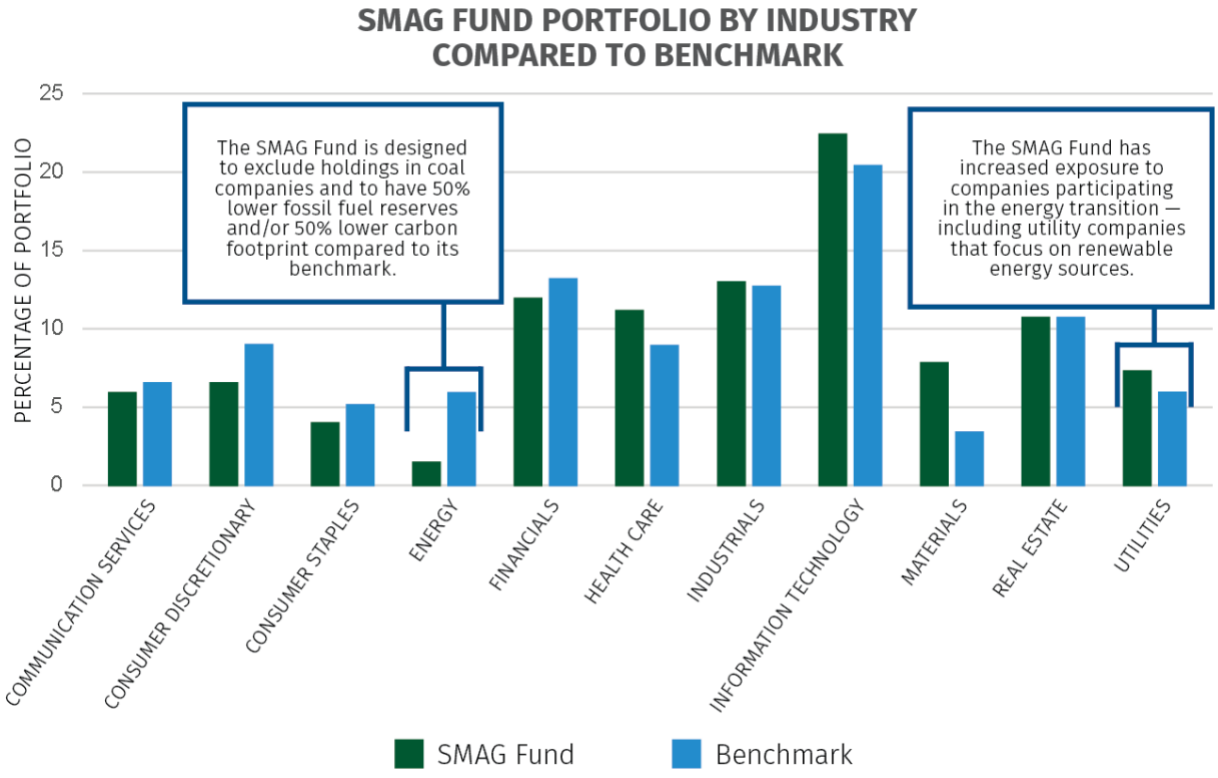
Goal 1: Increase awareness and adoption of environmental, social, and governance (ESG) criteria in the selection of WWU investments.

1.1: Give due consideration to ESG criteria exercised by the companies and/or funds in which University investments are made.

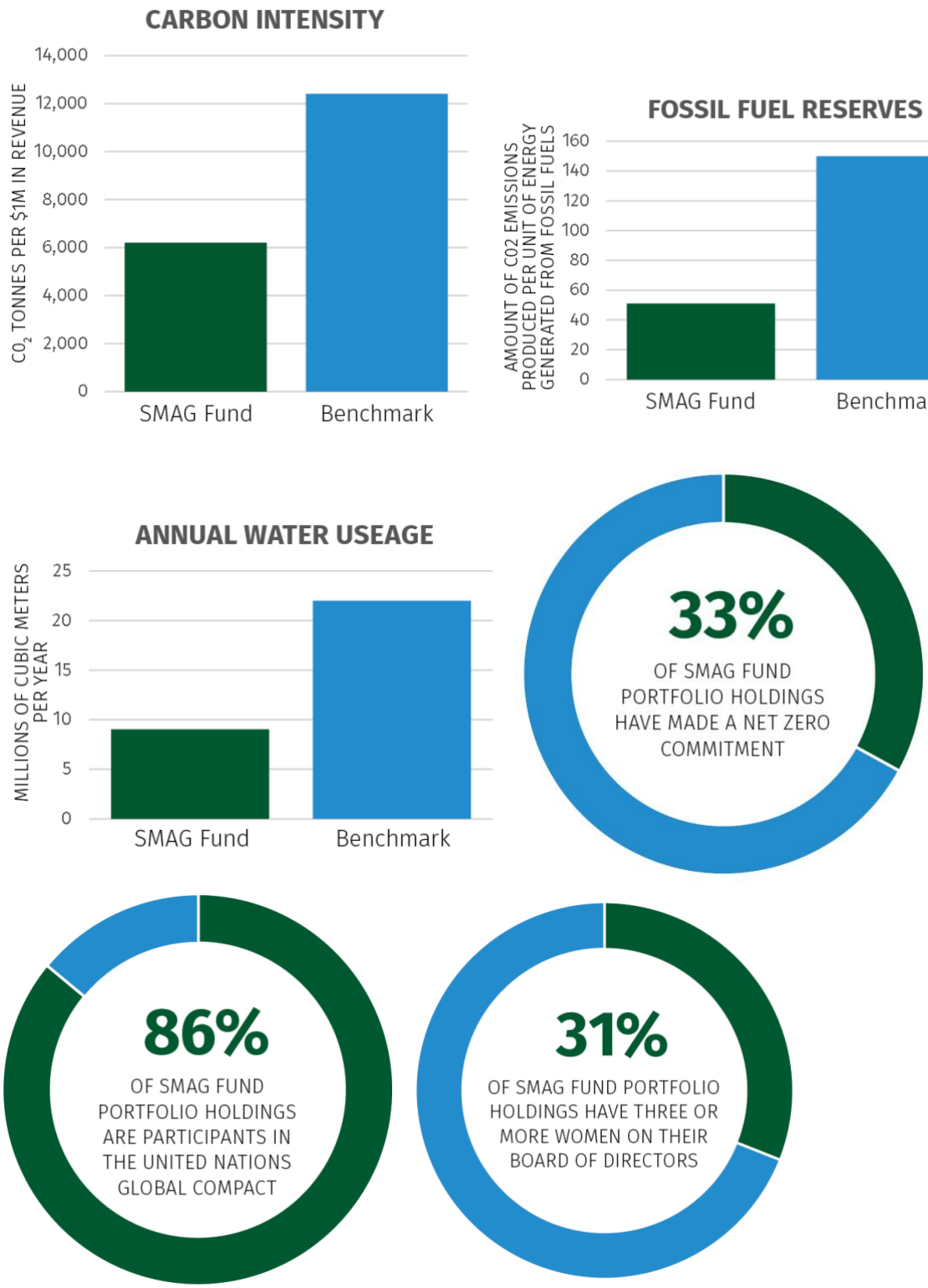
- In 2019, The Foundation committed over half of the endowment portfolio to a Sustainable Multi-Asset Growth Fund (SMAG), managed by Russell Investments, based out of Seattle. Western is proud to have been the inaugural client for this fund. The development of this fund has led to over $400 million in investment from various institutions. As of June 30, 2024, the Foundation continues to maintain over half the portfolio (53.3% or $76.9 million) in SMAG. (The Foundation for WWU and Alumni)



A breakdown of the Endowment Fund by investments in the Sustainable Multi-Asset Growth (SMAG) Fund and other funds. Source: https://foundation.wwu.edu/sustainability-performance-report-fy24



A comparison of the industries represented in the SMAG fund portfolio compared to a benchmark, which is a composite most heavily weighted by MSCI All Country World Index Investible Market Index. Source: *h*ttps://foundation.wwu.edu/sustainability-performance-report-fy24



An overview of how the SMAG Fund compares on key sustainability performance metrics compared to the establish benchmark. See The Foundation for WWU and Alumni's 2024 Sustainability Report for more details. https://foundation.wwu.edu/sustainability-performance-report-fy24

1.2: Make investment holdings information publicly available, including but not limited to fund performance against ESG metrics (as available).

- The Foundation for WWU & Alumni committed to reporting annually on the Endowment fund's sustainability performance; the first of such reports was published in September 2024. The report can be found here: https://foundation.wwu.edu/sustainability-performance-report-fy24. (The Foundation for WWU and Alumni)

Goal 2: Through its decision-making and communication processes, the university will ask the Foundation Board to consider including additional investment criteria, including ESG, in its selection of investments or investment managers, and communicate those decisions to the university community.

2.1: Support the Foundation in publicizing its Climate Aware Investment option to prospective donors.

Intended start date: end of 2018

- During FY23, The Foundation updated its website to include information about the endowment portfolio, including information on the Sustainable Multi-Asset Growth Fund and a sustainable investing FAQ. In FY2024, the Foundation published its first Sustainability Performance report for the Endowment Investment Fund. The report can be found here: https://foundation.wwu.edu/sustainability-performance-report-fy24. (The Foundation for WWU and Alumni)

2.2: Ask the Foundation Board to consider setting a goal to have a meaningful amount of endowment holdings invested in the Climate Aware Fund.

Intended start date: June 30, 2021

- See objective 1.1. (The Foundation for WWU and Alumni)

2.3: Ask the Foundation Board to consider requiring investment advisors to include ESG criteria as part of their due diligence process when hiring investment managers that may manage Foundation funds, either directly or indirectly.

Intended completion date: end of 2018

- This objective was met during the 2018 RFP process and again in the 2023 Request for Information (RFI) process. The Foundation intends to include ESG criteria as part of future RFP processes, which are scheduled to occur every five years. In addition, the majority of managers that work with our investment advisors now incorporate some degree of ESG consideration into their investment process. (The Foundation for WWU and Alumni)

2.4: Ask the Foundation Board to consider mandating that any investment advisor responding to a Request for Proposals (RFP) be a signatory to the United Nations Principles for Responsible Investment (UNPRI).

Intended completion date: end of 2018

- This objective has been met. Russell Investments has been a signatory to the UNPRI since 2009. Additionally, Russell Investments is a signatory to the Carbon Disclosure

Project (CDP), Climate Action 100+, and is a supporter of the Task Force on Climate-Related Financial Disclosures. (The Foundation for WWU and Alumni)

2.5: Ask the Foundation Board to consider inclusion in any agreement with an investment advisor that if the advisor ceases to be a signatory to UNPRI or follow those principles, the Foundation may terminate the agreement.

Intended completion date: end of 2018

- No known progress in FY2024. The likelihood of this is slim as most managers would not remove themselves from the UNPRI. (The Foundation for WWU and Alumni)

2.6: Ask the Foundation Board to consider, at such time as the Foundation makes investments itself, becoming a signatory to UNPRI.

- No known progress in FY2024. The Foundation does not (and likely will not) make investments itself. (The Foundation for WWU and Alumni)

Goal 3: Students understand both Western's and the Foundation's investment processes.

3.1: Advance educational opportunities for greater student learning in the management and oversight of endowments and sustainable investing.

- No known progress in FY2024. (The Foundation for WWU and Alumni)

3.2: Provide learning opportunities for students to evaluate the critical difference(s) between various types of sustainable investing and traditional investments.

- No known progress in FY 2024. (The Foundation for WWU and Alumni)

Other Progress: Advisory Committee on Socially Responsible Investing

In FY2024, the Western Washington University Board of Trustees (BOT) committed to establishing the Advisory Committee on Socially Responsible Investing (ACSRI). The purpose of the committee is to evaluate proposals for review of investments currently held by various entities at Western. Two student representatives selected by the Associated Students sit on the committee. (https://trustees.wwu.edu/acsr)

Appendix - SAP Progress FY2022-2024

Legend

complete	
in progress	
on hold	
no known progress	
no longer applicable	

Curriculum and Research

Goal	Objective	2022	2023	2024
Goal 1: Western's curricula provide all students opportunities to nurture and create the conditions for a thriving society, economy, and environment (SEE).	Objective 1.1: Increase enrollment to 50 students by 2022 in the Sustainability Studies minor.			
	Objective 1.2: Every major has curricular options that include sustainability content by 2020.			
	Objective 1.3: Identify and promote opportunities for engaged learning in the area of sustainability by 2020.			
	Objective 1.4: Expand sustainability related student research opportunities [Independent Study Projects (ISP)] to all interested students by 2020.			
Goal 2: Western supports scholarship and teaching that contribute to the understanding and promotion of sustainability.	Objective 2.1: Commit resources to promote Washington Higher Education Sustainability Conference (WAHESC) by 2020.			
	Objective 2.2: Provide funding for three faculty and staff across disciplines to attend conferences that promote sustainability beginning 2018.			
	Objective 2.3: Establish internal funding for sustainability research starting summer of 2019.			
Goal 3: Western recruits and retains faculty and staff who focus on sustainability.	Objective 3.1: Maintain annual funding of a total of $10K for up to ten Sustainability Fellows.			
	Objective 3.2: Create a tenure-track faculty line devoted to sustainability by next biennium (2019-2021).			
	Objective 3.3: Increase faculty capacity to offer sustainability-related curriculum by 2019.			
	Objective 4.1: Develop a 5-year strategic plan for the Institute of Sustainability by 2019.			

Goal 4: Western is home to an Institute for Sustainability (IS).	Objective 4.2: Begin fundraising campaign for Institute of Sustainability in 2019.			

Campus and Community Engagement

Goal	Objective	2022	2023	2024
Goal 1: Western is internally organized to support university and community engagement to advance sustainability.	Objective 1.1: Complete a university-wide public engagement alignment process to enhance Western's structure and function for public engagement by fall 2019.			
	Objective 1.2: Commit to a university-wide system for qualitative and quantitative assessment of public engagement efforts by fall 2019.			
	Objective 1.3: Follow recommendations of alignment process to incentivize community engagement for faculty, staff, and students throughout the university beginning fall 2021.			
Goal 2: Western's culture and community engagement efforts reflect a strong commitment to sustainability.	Objective 2.1: Redevelop student, staff, faculty, and visitor orientation programs to emphasize Western's commitment to education for sustainability beginning spring 2017.			
	Objective 2.2: Expand courses and co-curricular programs for first-year students that teach about local and regional sustainability issues through community engagement beginning fall 2018.			
	Objective 2.3: Improve interpretation of Western-owned grounds to enhance understanding and appreciation of the unique cultural and environmental history of the area by 2020.			
	Objective 2.4: Establish sustainability-related interactive experiences, cooperatively designed and supported by WWU and community partners, to help build relationships among members of Western, and with the broader community by 2019.			
	Objective 2.5: Create a system for continually learning about (listening and dialoguing) evolving local to global sustainability opportunities and challenges by 2020.			
	Objective 2.6: Support the efforts of regional campuses to enhance their sustainability activities.			
Goal 3: Western's sustainability resources	Objective 3.1: Enhance web materials that enable the public to access sustainability resources beginning fall 2017.			

are easily accessed by the public.	Objective 3.2: Increase use of vibrant, visible, and accessible venues across the Salish Sea Region for community sustainability events beginning fall 2018.			
Goal 4: Western engages respectfully with Coast Salish Peoples in recognition that the university occupies traditional Coast Salish lands.	Objective 4.1: Create a university-wide tribal advisory committee to advise the President and University community on issues such as curriculum, campus life and gathering spaces, interactive facilities and operations, and engagement opportunities by 2018.			
	Objective 4.2: Establish a permanent tribal liaison position to build relationships between Western and the Coast Salish communities by 2018.			
	Objective 4.3: Expand and enhance institutional partnerships and collaborations with tribal institutions beginning fall 2017.			

Built Environment

Goal	**Objective**	**2022**	**2023**	**2024**
Goal 1: Carbon Neutrality: Reduce the carbon intensity of university energy supply sources and achieve 100% net university carbon reduction.	Objective 1.1: In the short term, identify and implement financially viable carbon reduction projects to reduce carbon emissions by 15%, per state requirements, by 2020.			
	Objective 1.2: In the mid-term, where reduction is not yet technologically feasible, seek and commit to credible carbon offsets for all continuing direct hydrocarbon use by 2030.			
	Objective 1.3: In the long term, achieve carbon neutrality by 2035, first through reduction and secondly through offset.			
Goal 2: Maximize cost-effective energy efficiency investments in university buildings, while steadily improving building performance and occupant comfort and health.	Objective 2.1: Continue to reduce the need for new construction by prioritizing the use of current facilities.			
	Objective 2.2: Develop energy performance targets and sustainable design standards by 2018.			
	Objective 2.3: Minimize light pollution while maximizing energy efficiency in exterior lighting by 2025.			
	Objective 2.4: Adopt policies or guidelines designed to minimize energy use and emissions from non-fixed assets such as refrigerators, freezers, custodial, and other mobile equipment by 2025.			

	Objective 2.5: Employ clean, renewable energy sources on- or off-campus to offset existing and new demands by 2030.			
	Objective 2.6: Design a university plan to support deep, holistic renovations and energy efficiency investments by 2035.			
	Objective 2.7: Design, construct, renovate, and operate buildings using a closed-loop process involving minimal to no waste in all processes by 2035.			
Goal 3: Green Building Certification: Acquire third party certification of the environmental performance of new and existing university buildings through the USGBC's LEED certification or equivalent process.	Objective 3.1: Complete the USGBC's LEED Gold certification or equivalent for all new and fully renovated university buildings starting in 2018.			
Goal 4: Utilize accepted Low Impact Development (LID) practices as standard to reduce rainwater/storm-water volume, improve outgoing water quality, and make on-campus use of collected rainwater.	Objective 4.1: Apply LID to all new construction, major renovation and other projects that increase paved surface area or otherwise significantly change university grounds by 2035.			
Goal 5: Build and maintain publicly accessible databases of energy use, water consumption, and carbon emissions for all university buildings.	Objective 5.1: Build and maintain a publicly accessible database of available information for ongoing energy consumption and emissions for all university buildings by 2018.			
	Objective 5.2: Build and maintain a publicly accessible database of available information for ongoing water consumption for all university buildings by 2018.			
	Objective 5.3: Build and maintain a publicly accessible database of available information for ongoing carbon emissions for all university buildings by 2018.			

Goal 6: Develop an active learning, living laboratory within Western's built environment.	Objective 6.1: Expand support for courses and co-curricular programs for students that teach about local and regional stewardship solutions through skill development and campus and community engagement beginning fall 2017.			

Student Life

Goal	Objective	2022	2023	2024
Goal 1: Students have a solid foundation for understanding cultural and global interdependence.	Objective 1.1: Increase participation in programs that connect students to sustainability in the local, regional, and global community beginning fall 2017.			
	Objective 1.2: All first-year Western students, including transfers, will engage in co-curricular programs around social, economic, and environmental (SEE) justice as part of their first year of experience at Western, beginning fall 2020.			
	Objective 1.3: Begin and/or enhance collaborations with other local education institutions in developing and supporting SEE justice co-curriculum: local schools, Whatcom Community College (WCC), Northwest Indian College (NWIC), and Bellingham Technical College (BTC) by 2020.			
Goal 2: Through structured community and campus-based co-curricular learning experiences, students gain knowledge and insight of sustainability in practice.	Objective 2.1: Enhance and increase co-curricular opportunities for student participation in campus-based sustainable practices beginning fall 2017.			
	Objective 2.2: Increase student participation in service learning and civic engagement that connects to SEE sustainability beginning fall 2017.			
Goal 2: Through structured community and campus-based co-curricular learning experiences, students gain knowledge and insight of sustainability in practice.	Objective 2.3: Improve sustainability literacy throughout co-curricular learning beginning in 2018.			
Goal 2: Through structured community and campus-based co-curricular learning experiences, students gain knowledge and	Objective 2.4: Increase the number and quality of opportunities for undergraduate and graduate students to engage in co-curricular SEE sustainability focused projects, research, and grants beginning 2020.			

insight of sustainability in practice.				
Goal 2: Through structured community and campus-based co-curricular learning experiences, students gain knowledge and insight of sustainability in practice.	Objective 2.5: Increase and further develop co-curricular education and outreach programs targeting sustainable living practices by 2018.			
Goal 3: Social, Economic, and Ecological (SEE) sustainability principles are integrated in student career and lifelong practices.	Objective 3.1: Cultivate student capacity and efficacy in creating positive change in SEE sustainability by 2025.			
Goal 3: Social, Economic, and Ecological (SEE) sustainability principles are integrated in student career and lifelong practices.	Objective 3.2: Increase the number of pathways into SEE sustainability-based careers available to WWU students beginning fall 2017.			
Goal 3: Social, Economic, and Ecological (SEE) sustainability principles are integrated in student career and lifelong practices.	Objective 3.3: Graduating students have a demonstrated commitment to lifelong SEE sustainability by 2035.			

Dining Services

Goal	**Objective**	**2022**	**2023**	**2024**
Goal 1: Research and explore new and emerging technologies, practices, and policies to increase sustainable performance in existing and new dining facilities.	Objective 1.1: Create a more efficient model to deliver food service to campus by 2019.			
	Objective 1.2: Achieve sustainable maintenance and renovation practices, and equipment purchasing by 2035.			
	Objective 1.3: Reduce resource consumption (such as water, energy) by 10% of current baseline by 2035.			

Goal 2: Increase environmental best practices for dining service providers and vendors.	Objective 2.1: Ensure 100% packaging of goods that University Dining Services produces is compostable/recyclable by 2020.			
	Objective 2.2: Increase local/regional food purchasing; WA, OR, ID, BC to 25% by 2020.			
	Objective 2.3: increase REAL food purchases to 25% by 2020. o Rationale: The University formally signed the Real Food Challenge in April 2016. We will continue working with student groups to meet our objective.			
	Objective 2.4: Implement a vendor environmental practices survey by 2020.			
Goal 3: Provide resources and opportunities for the campus and community to increase understanding and engage in sustainable food practices.	Objective 3.1: Continue educating campus and surrounding community about healthy and sustainable consumption practices.			
	Objective 3.2: Develop a mutually-enhancing relationship between Outback and University Dining Services beginning in 2017.			
	Objective 3.3: Explore funding options for offsetting increased costs to students as UDS works to meet Real Food Challenge and other local, regional food commitments beginning in 2017.			
	Objective 3.4: Continue to engage with the local and regional community to develop a sustainable food system model that links local producers with larger consumer entities.			
Goal 4: Become zero-waste in all campus dining locations.	Objective 4.1: Develop a recycling and compost program for all retail (dining) locations and their offices that results in zero waste by 2020.			
	Objective 4.2: Develop a recycling and compost program for all residential dining halls and their offices that results in zero waste by 2020.			
	Objective 4.3: Develop a recycling and compost program for all catering sites and their offices that results in zero waste by 2020.			
	Objective 4.4: Establish a monitoring system to identify base-line waste metrics by 2025.			

Grounds

Goal	**Objective**	**2022**	**2023**	**2024**

Goal 1: Reduce the consumption of natural resources in grounds maintenance.	Objective 1.1: Develop and implement the use of a preferred plant species list to reduce water consumption for each landscape type–formal, semi-formal, and native–by fall 2017.			
	Objective 1.2: Develop a dashboard of irrigation water consumption per irrigated area by fall 2017.			
	Objective 1.3: Evaluate the viability of rain and soil moisture sensors to reduce excess water consumption starting fall 2017.			
	Objective 1.4: Increase and enhance the use of compost and yard debris used on campus for moisture retention and weed suppression beginning 2018.			
Goal 2: Reduce air and noise pollution using sustainable landscape equipment.	Objective 2.1: Evaluate all equipment requests to determine whether a viable electric alternative exists beginning 2017.			
	Objective 2.2: Reduce carbon impact of vehicles and equipment to the Outdoor Maintenance shop as budget allows.			
Goal 3: Reduce pesticide use through Integrated Pest Management.	Objective 3.1: Continuing education classes in Integrated Pest Management for all gardeners, annually.			
	Objective 3.2: Establish baseline of pesticide reduction by 2018.			
Goal 4: Enhance stormwater treatment and reduce pollutant runoff from impervious surfaces across campus.	Objective 4.1: Continue to protect water quality by complying with all DOE-required stormwater maintenance activities.			
	Objective 4.2: Establish regular street-sweeping contract to reduce potential pollution runoff to surface waters by 2020.			
Goal 5: Provide education on sustainable practices and utilize campus grounds to foster environmental stewardship.	Objective 5.1: Continue goal of employing at least six (6) seasonal student employees in the Outdoor Maintenance shop.			
	Objective 5.2: Continue to improve the educational component of the student employee program.			
	Objective 5.3: Make available educational opportunities on and around Western-owned grounds to enhance understanding and appreciation of the unique environmental setting of Western and its relationship to other global ecosystems.			

Procurement

Goal	**Objective**	**2022**	**2023**	2024

Goal 1: Encourage the use of sustainable businesses.	Objective 1.1: Develop "Sustainable Purchasing Guidelines" within Procurement processes, inclusive of lifecycle accountability, vendor information, embodied energy and emissions, and social equity practices.			
	Objective 1.2: Acknowledge the importance of purchases from local and regional business.			
Goal 2: Increase the percentage of use of sustainable products and natural resources throughout our supply chain.	Objective 2.1: Increase the use of recycled and reclaimed products.			
Goal 3: Increase the number of sustainable materials and supplies available in the bookstore for students and greater campus.	Objective 3.1: Increase percentage of purchases from local and regional businesses by 10% by fiscal year 2018.			
	Objective 3.2: Increase sustainable textbook options by 10% by fiscal year 2018.			
	Objective 3.3: Develop key criteria to evaluate suppliers when we consider the introduction of new products and the replenishing of existing ones by fiscal year 2018.			
	Objective 3.4: Continue to improve the visibility of the bookstore's sustainable offerings.			
Goal 4: Prioritize methods of accessing library materials that have a smaller carbon footprint.	Objective 4.1: Encourage faculty to request and use materials purchased in e-form rather than paper.			
	Objective 4.2: Encourage faculty to use resource sharing opportunities like document delivery and Inter-Library Loan (ILL), rather than ordering materials.			
	Objective 4.3: Encourage publishers to use more sustainable materials in their publications.			
Goal 5: Designate the Facilities Management Fleet Services as the institutional office responsible for coordinating and	Objective 5.1: Consolidate the coordination of university vehicle purchases and life cycle management			

supporting all university vehicle (specialized, departmental, and fleet) purchase and life-cycle decisions.	Objective 5.2: Develop a vehicle procurement guide as part of the greater university e-procurement process			

Transportation

Goal	Objective	2022	2023	2024
Goal 1: Western recognizes its role as a member of the larger transportation community and engages in local, regional, and state transportation issues and solutions.	Objective 1.1: Develop an integrated University Transportation Plan, including all components of campus transportation by fall 2018.			
	Objective 1.2: Pursue Western representation on the City of Bellingham Transportation Commission for sharing data, providing input on planning processes, and cooperation on shared goals beginning in 2017.			
	Objective 1.3: Pursue an integrated relationship between Western and Whatcom Transportation Authority (WTA) executive and planning staff, and the WTA Board, establishing a framework for collaboration on current and future goals beginning in 2017.			
	Objective 1.4: Include Western employee and student transportation options in community resilience and disaster preparedness planning, and in communication to the broader campus community by 2020.			
	Objective 1.5: Identify and measure the current efficacy of transportation options for equitable access to local institutions of higher education, including Western's extension campuses by 2025.			
	Objective 1.6: Begin advocacy at the state level for regional connectivity that supports reduced student reliance on automobile travel starting in fall 2017.			
Goal 2: Improve safety for users of all transportation modes through education and infrastructure improvements, prioritizing by vulnerability.	Objective 2.1: Adopt Vision Zero for campus by fall 2018.			
	Objective 2.2: Identify and develop a list of pedestrian and bicycle access and safety improvements to campus infrastructure, including service roads by June 2018.			

Goal 3: Reduce climate impacts of employee and student Western-related ground travel.	Objective 3.1: Reduce employee drive alone commute rates by 10% annually over the next five years improving bus, bicycle, walking, and carpooling options.			
	Objective 3.2: Reduce commuter student-driving rates by 10% annually for the next five years improving bus, bicycle, walking, rideshare and car-share, and carpooling options.			
	Objective 3.3: Reduce impacts of regional university-related ground travel 10% annually over the next five years.			
Goal 4: Reduce climate impacts of Western-related air travel.	Objective 4.1: Collect and make publicly available, data on all air travel by fall 2018.			
	Objective 4.2: Provide options to travelers for off-setting carbon by 2020.			
	Objective 4.3: Pursue a carbon off-setting system that benefits the local community beginning in 2020.			
Goal 5: Annually decrease impacts of university fleet vehicles.	Objective 5.1: Reduce the GHG emissions of the university fleet [by 10%] by fall, 2018.			
	Objective 5.2: All Western-owned vehicles continually meet WA State requirements for greenhouse gas emissions.			
	Objective 5.3: Collect information for all university fleet vehicle usage and energy consumption by 2018.			
	Objective 5.4: Carbon neutrality for every university-owned vehicle by 2035.			

Waste

Goal	**Objective**	**2022**	**2023**	**2024**
Goal 1: Create uniform waste collection receptacle standards across Western, providing compost, recycling, and landfill bins.	Objective 1.1: Provide portable recycling and composting receptacles with appropriate signage for all events hosted on Western property and by Western-affiliated groups, beginning fall 2018.			
	Objective 1.2: Eliminate paper towel waste by 2020.			
	Objective 1.3: Expand and improve collection of non-traditional recyclable materials beginning fall 2020.			

	Objective 1.4: Divert waste from the landfill by providing opportunities for campus to recycle and compost effectively and efficiently by 2025.			
	Objective 1.5: Identify funding sources to expand Big Belly recycling program during the 2017-2019 biennium.			
Goal 2: Institutionalize management practices and policies for waste collection.	Objective 2.1: Create mechanisms to connect the different departments that manage waste by fall 2020.			
	Objective 2.2: Institute quarterly waste management meetings across stakeholders to address issues and propose improvements to waste reduction systems, by fall 2017.			
	Objective 2.3: Formalize, with Facility Design and Capital Budget staff, Big Belly recycling stations as a university standard for outdoor bins by 2018.			
	Objective 2.4: Formalize Western's Ban on Single-Use water bottle sales by fall 2017.			
	Objective 2.5: Create an engaged citizenry, consistent expectations, and student buy-in to waste reduction by fall 2020.			
	Objective 2.6: Manage waste wisely at all events hosted on Western property and by Western-affiliated groups by fall 2020.			
	Objective 2.7: Initiate systematic waste data-collection beginning winter 2019.			
	Objective 2.8: Implement a Zero Waste Certification program beginning winter 2020.			
Goal 3: Provide opportunities for waste reduction education to Western faculty, staff, students, and visitors on accepted waste reduction practices.	Objective 3.1: Continue to create and improve opportunities for students to be directly involved with Zero Waste Western.			
	Objective 3.2: Provide waste reduction training to all staff and faculty beginning in 2020.			
Goal 4: Reduce electronic and hazardous waste.	Objective 4.1: Develop a framework for a university-wide centralized chemical purchasing system by 2022.			
	Objective 4.2: Reduce quantity of hazardous academic lab waste per student by 2030.			

	Objective 4.3: Improve university-wide usage and replacement of computers, especially in general use computer labs by 2022.			

Investments

Goal	Objective	2022	2023	2024
Goal 1: Increase awareness and adoption of environmental, social, and governance (ESG) criteria in the selection of WWU investments.	Objective 1.1: Give due consideration to ESG criteria exercised by the companies and/or funds in which University investments are made.			
	Objective 1.2: Make investment holdings information publicly available, including but not limited to fund performance against ESG metrics (as available).			
Goal 2: Through its decision-making and communication processes, the university will ask the Foundation Board to consider including additional investment criteria, including ESG, in its selection of investments or investment managers, and communicate those decisions to the university community.	Objective 2.1: Support the Foundation in publicizing its Climate Aware Investment option to prospective donors, by the end of 2018.			
	Objective 2.2: Ask the Foundation Board to consider setting a goal to have a meaningful amount of endowment holdings invested in the Climate Aware Fund by June 30, 2021.			
	Objective 2.3: Ask the Foundation Board to consider requiring investment advisors to include ESG criteria as part of their due diligence process when hiring investment managers that may manage Foundation funds, either directly or indirectly, by the end of			
	Objective 2.4: Ask the Foundation Board to consider mandating that any investment advisor responding to an RFP be a signatory to (UNPRI) by the end of 2018.			
	Objective 2.5: By the end of 2018, ask the Foundation Board to consider inclusion in any agreement with an investment advisor that if the advisor ceases to be a signatory to UNPRI or follow those principles, the Foundation may terminate the agreement.			
	Objective 2.6: Ask the Foundation Board to consider, at such time as the Foundation makes investments itself, becoming a signatory to UNPRI.			
Goal 3: Students understand both Western's and the	Objective 3.1: Advance educational opportunities for greater student learning in the management and oversight of endowments and sustainable investing.			

Foundation's investment processes.	Objective 3.2: Provide learning opportunities for students to evaluate the critical difference(s) between various types of sustainable investing and traditional investments.			

WWU SUSTAINABILITY ENGAGEMENT INSTITUTE

2024 Annual Report



SUSTAINABILITY ENGAGEMENT INSTITUTE

WESTERN WASHINGTON UNIVERSITY

Table of Contents

Preface....2
Highlights....2
Regional and National Leadership....3
Campus Leadership, Outreach, and Engagement....4
Academic Programming....8
Sustainability, Equity, and Justice Fund Program....10
Sustainable Office Certification....12
Viking Supported Agriculture....12
Sustainability Reporting....12
Staffing....13

Preface

This report focuses specifically on the work of the Sustainability Engagement Institute (SEI) during fiscal year (FY) 2024. First founded in 2006 as the Office of Sustainability, the Sustainability Engagement Institute develops educational opportunities and systems-change for a more sustainable, just future. We engage in initiatives that create economic vitality, promote well-being, protect the environment, and uphold social justice.

To learn more, ask a question, or get engaged, visit the SEI website at sustain.wwu.edu, or send us an email at sustain@wwu.edu.

Highlights

Additional details are included throughout the report, but noted accomplishments are summarized here.

- The SEI benefited greatly from hiring a Sustainability Action Plan Implementation Manager to lead important sustainability implementation work, including, but not limited to, Sustainability Action Plan (SAP) progress reporting, greenhouse gas inventory reporting, convening work groups, and developing content for Western's sustainability dashboard.
- Through the SEI's leadership, Western hosted the Washington Oregon Cascadia Higher Education Sustainability Conference (WOHESC) in March 2024, welcoming 428 participants from around the region to the campus and Bellingham community.
- The Sustainability, Equity, & Justice Fund (SEJF) Program funded 20 grants ($302,407.82) on topics ranging from establishing a community clothing closet, to supporting programming at an urban farm, and creating a mentorship program for Spanish-speaking students at Western, just to name a few.
- In partnership with Bellingham Public Library and Western's Center for Community Learning, the SEI co-facilitated four community learning forums on the United Nations Sustainable Development goals. These forums brought together faculty, students, staff, and the broader Bellingham community to learn from and be inspired by one another.
- The SEI's third cohort of Climate Leadership Certificate students completed the program (12 students), and the fourth cohort started the program (10 students).
- Staff worked diligently to understand the post-COVID engagement landscape by experimenting with several different forms of outreach including tabling events, posters, newsletter creation, website updates, class presentations, public forums, workshops, a webinar, tours, a resource fair and art market, and social media contributions.

Regional and National Leadership

Conference Hosting: Western hosted the Washington Oregon Cascadia Higher Education Sustainability Conference (WOHESC) in March 2024, welcoming 428 participants from around the region to the campus and Bellingham community. This effort included offering SEJF-funded WOHESC scholarships to 50 Western students, hosting plenary/keynote speakers from Western and across the region, collaborating with Conference Services and Dining Services to model sustainability throughout the conference, and hosting a campus sustainability tour.



Pictured: WWU students and SEI staff at WOHESC 2024. 50 students received scholarships to attend WOHESC.

Communities of Practice: SEI staff participated in multiple regular meetings that served as a space for collaboration, coordination, and resource sharing across the region.

- The Whatcom County Climate Coordination Committee has focused on sharing grant opportunities and developing collaborations. It includes representatives from Whatcom County, Nooksack Tribe, Lummi Nation, City of Bellingham, Port of Bellingham, Whatcom Transit Authority, Whatcom Council of Governments, Bellingham Public Schools, City of Ferndale, City of Sumas, and City of Lynden.
- WAHESC (Washington Higher Education Sustainability Consortium), designed for campus sustainability practitioners around the state, met monthly to crowd source ideas, talk through challenges, and learn together about state-level policy impacts.
- The WOHESC Planning Committee develops the conference theme and program each year, rotating campus hosts. It includes staff and faculty representatives who are engaged in sustainability efforts around Oregon, Washington, and British Columbia.

- Emergent meetings also occurred throughout the year with Central Washington University, University of Washington, Seattle University, and others as needed.

Conference/Invited Presentations: Staff from the SEI presented the following sessions at various conferences and workshops:

- "Cultivating Leaders: Critical Leadership, Service-Learning, the 17 UN SDGs, and the Okanagan Charter." International Leadership Association conference, Vancouver, BC, October 4-8, 2023.
- "Highlighting and Supporting Strong Collaboration Networks for Sustainability Grant Programs." Washington Oregon Cascadia Higher Education Sustainability Conference, Bellingham, WA, March 4-6, 2024.



Pictured: SEI Director Grace Wang moderates a panel onstage in the Performing Arts Center during WOHESC.

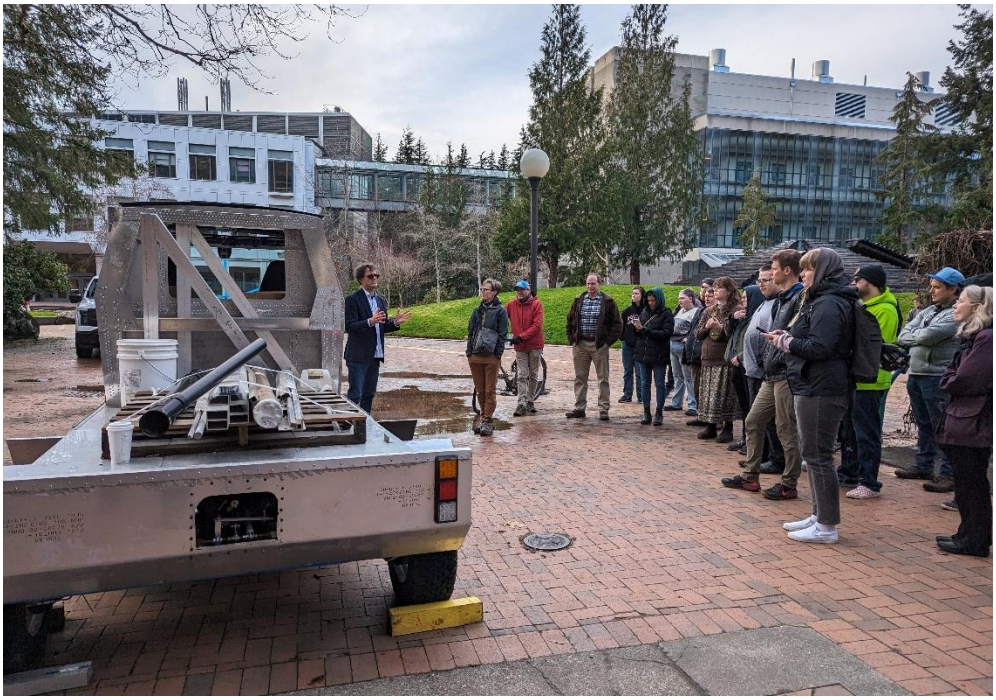
- "Teaching Sustainability Across the Curriculum: Lessons in Integration" Workshop. Notre Dame University. May 13-15, 2024.

Publications: In collaboration with colleagues from the University of Michigan, the Associate Director engaged in research on sustainability leadership needs from the perspective of professionals and then submitted a book chapter for publication within a book titled *Global Public Leadership for a Sustainable Future*.

Campus Leadership, Outreach, and Engagement

Campus Sustainability Tours: The SEI facilitated three campus sustainability tours this year. An early fall tour was climate action focused to align with the City of Bellingham's All In For

Climate Action Week. Then, there was a tour during Fall Family Weekend that was available to families visiting for the weekend. Finally, there was a tour that coincided with the WOHESC Conference such that campus sustainability practitioners from around the region could learn about sustainability initiatives on Western's campus. This tour was a collaboration with several students, staff, and faculty members from across campus. This tour showcased the Tool Lending Library, Lyn Okse all-electric truck built by engineering students and faculty, an all-electric truck that is part of the Facilities Development and Operations (FDO) fleet, and the Outback Farm, in addition to other items highlighted by the SEJF staff team.



Pictured: WOHESC attendees gather around the all-electric Lyn Okse truck in Haskell Plaza.

How It Works Tours: To make sustainability more accessible, and to help the public understand sustainable systems and opportunities for sustainability, SEI staff developed a How It Works tour concept and piloted a wastewater treatment facility tour. Based on positive attendee feedback, the SEI is continuing the How It Works series in FY2025.

Multimedia Communications: This year, the SEI hired a recent WWU graduate to lead communications efforts for the Institute. As a result, we maintained a regular presence on Instagram and Facebook, both sharing content for our own programming and elevating content from our partners around the campus and broader community. We also connected with interested individuals by sending out monthly online newsletters showcasing sustainability efforts and opportunities around campus. The SEI maintains an Instagram account with over 1300 followers and a newsletter subscriber base of over 800 readers. The SEI has had above-average responsiveness on both these platforms, which is a positive indicator for our information-sharing and public engagement efforts.

Class Presentations: SEI staff presented to 1211 students in 23 courses. The presentations covered the broad functions of our Institute and opportunities for students to engage, especially focusing on the SEJF program and the Climate Leadership Certificate.

Tabling: Tabling has proven to be an effective way to help students, staff, and faculty learn about sustainability initiatives on campus. This year, staff tabled at the Associated Students (AS) Info Fair; Fall Family Weekend; City of Bellingham All In For Climate Action culminating event; Go for the Green Residence Hall Competition; Environment, Sustainability, and Energy Studies Career Fair; Viking Commons (focused on emissions and energy, and waste); and Viking Union.

Earth Week Fair: The SEI led efforts to host an Earth Week Fair in April that included 16 campus and community organizations and 10 art vendors. This was the first year that there was no Associated Students Environment and Sustainability Programs (AS ESP) position to coordinate Earth Week, which had been the primary function of a student employee in prior years. With that absence, the SEI worked to do some coordination work, including collecting and sharing programming from our campus collaborators. This coordination proved to be beyond our capacity, so it is not necessarily something we will choose to do in the future.



Pictured: Students from the Students for Climate Action club (SCA) distribute free produce in Red Square during the Earth Week Fair.

Forums: The SEI piloted an event strategy for engaging the campus community in Sustainability Action Plan progress by hosting an event titled “Coming Together for Sustainability: Consumption and Power in University Purchasing and Contracts” in which procurement staff shared progress made and opportunities for improvements to an audience of students, faculty, and staff.

The SEI also worked in partnership with the Bellingham Public Library and Western's Center for Community Learning to co-host four Learning Together forums on the United Nations Sustainable Development Goals (Affordable and Clean Energy; Decent Work and Economic Growth; Industry, Innovation and Infrastructure; and Reduced Inequalities). These forums brought together Western students, faculty, and staff, as well as community practitioners and other engaged members of the community. Between 40-45 people attended each of these sessions at the Bellingham Public Library. This partnership continues into FY 2025 to address the final four United Nations Sustainable Development Goals.



Pictured: Students and community members write answers to a social learning prompt during a spring Learning Together forum.

Cross-department/unit collaboration: The SEI is committed to collaborative work with entities from across campus and the broader community. We believe it is imperative that we engage creatively and collectively to solve the complex challenges of climate change and sustainability. While we cannot name everyone, some of our key partners for this year included:

- Associated Students (AS) – because SEJF is a student fee, the SEJF program works closely with the AS to ensure that we are administering the program in ways that best uphold the intent of AS student fees. Through SEJF, and more broadly, we worked closely with the AS Vice President for Sustainability, maintaining bi-weekly meetings to check-in.
- Basic Needs Hub – The SEI collects donations on an ongoing basis that are then used to purchase local, organic produce for the WHOLE Pantry. Further, staff worked to try to advance food recovery work such that the Basic Needs Hub could receive leftover food from Campus Dining and Catering. This is still a work in progress.

- Career Services – we worked together to initiate a graduation gown donation program. Thirty-two gowns were collected at spring graduation to be distributed for future ceremonies. Career Services also provided career preparation materials for the Climate Leadership Certificate students.
- Center for Community Learning – we worked together to co-host the Learning Together Forums at the Bellingham Public Library (Thanks also to the Bellingham Public Library), and we collaborated to support the Climate Leadership Certificate students through practicum placements, hosting students at the City Sprouts Farm site, and student mentorship.
- College of the Environment - we share resources, trade guest lectures, and co-list courses with the College of the Environment. We are grateful to have thought partners there.
- Facilities, Development & Operations – we have a close working relationship in which we regularly check-in with the Assistant Director of Campus Utilities and Sustainability to ensure we are aligned in our thinking and work.
- Institute for Energy Studies – we worked in partnership with the Institute for Energy Studies to co-host a webinar with FDO on Western's greenhouse gas emissions. They also contributed financially to make hosting WOHESC possible. We work to amplify and support one another's synergistic work.
- Libraries – the library team has done incredible work to make sustainability literature available and enticing through updating a sustainability library shelf and developing an online resource library for sustainability. These resources have been assembled to supplement SEI programming.
- Procurement – we worked with a team of staff within the Procurement Office to look for opportunities for integrating sustainability in university purchasing.
- Salish Sea Institute – We share interests in climate change education and place-based learning. While we did not collaborate on a specific project this year, we support each other as thought partners and through cross-promotion of events and initiatives.
- Sustainability Pathways - this career pathway program that is housed within the Methow Valley works in tandem with the Climate Leadership Certificate. Half of the certificate students do their summer practicum placements through Sustainability Pathways. We host the Sustainability Pathways webpage and work as thought partners on providing transformative student learning experiences.
- Numerous community partners advise students for their Climate Leadership Certificate practicum placements. We are grateful for these partnerships.

Academic Programming

Climate Leadership Certificate: The third cohort of the Climate Leadership Certificate program graduated in spring 2024. This year they wrapped up practicum positions, took the

Campus Sustainability Planning Studio course, and completed senior projects. The senior project titles are listed below:

- Leftover Food Alert System
- Sustainable Lab Certification
- Western Worn Community Closet
- Sustainable Solutions: Enhancing Waste Management at WWU
- On Campus Rock Wall
- Tiny Farm CSA
- Plant Yourself in the PNW
- Food for Thought: Food Systems Mapping and Goals at WWU
- Climate Storytelling for Hope and Agency
- DEI in Environmental Education
- Green Growth: Sustainable Investing in an Institutional Setting



Pictured: Ellie Carney tells her climate story to an audience during the Climate Stories Showcase. The showcase event was the culmination of the climate storytelling project.

The SEI also recruited, selected, and supported the fourth Climate Leadership Certificate cohort, which comprised of ten students from five different academic majors. This effort brought total program participants to 47 students since the program's inception in 2021. In addition to coursework that was facilitated by SEI staff and others, students began practicum placements in 10 different organizations around Bellingham and the Methow Valley. The list of organizations includes:

- City of Bellingham Climate Office
- City Sprouts Farm

- Classroom in Bloom & Blue Sky Minds
- Common Threads Farm
- Foundation for Youth Resilience & Engagement
- Okanogan County Economic Alliance
- Okanogan County Electric Cooperative
- Sustainable Connections
- TwispWorks
- Whatcom County Health Department

Curriculum for the Bioregion: The SEI houses Curriculum for the Bioregion, an initiative that engages faculty communities in exploring climate and sustainability concepts and place-based learning in a wide array of courses and disciplines. Through the SEI's leadership on this initiative, the director was invited to Notre Dame University (May 13-15, 2024) to run a two-day workshop, which culminated in four Zoom workshops held during the academic year. The result was training eight faculty in integrating sustainability into their courses.

Campus Sustainability Planning Studio (SUST/UEPP 471): This course is a core course within the Sustainability Minor and a required course for the Climate Leadership Certificate. It is taught by SEI instructors/faculty. It is also offered as part of Western's Sustainability Pathways program in the Methow Valley. The Bellingham-based Campus Sustainability Planning Studio course was offered twice, which supported eight projects on topics ranging from universal waste signage to sustainable career fairs, electric mowers, and a sustainable lab certification. These projects tend to jumpstart ideas and provide needed capacity for advancing projects.

Sustainability Leadership (LDST/SUST 408): This course is designed for students who are curious about and eager to lead for a more sustainable and just world. It explores what kind of leadership is required to address sustainability and climate change. The course is open to Climate Leadership Certificate students and students in the Leadership Studies Minor. This year the course had 15 students enrolled.

Sustainability, Equity, and Justice Fund Program

Throughout the year 20 grants were awarded for a total of $302,407.82. This year there was a programmatic shift to move from a rolling grant submission model to a quarterly deadline. The intent behind this shift was to streamline the application process for medium and large grants, and to allow the SEJF committee to compare submissions more directly. Outreach for the program included facilitation of four Idea Labs designed as an informal way for people to learn about the program and workshop their ideas, an end-of-year project showcase event, tabling throughout the year (7 times), class presentations at the beginning of fall and winter quarters, and presenting to the President's Sustainability Council. Here is a list of titles that were funded:

- Bellingham History Tour Bike Ride during Bike Fest ($775)
- Campus Cable Lock Swap Project ($4,658.50)
- Student Engagement in Regional Art & Ecology Education ($4,440)
- American Planning Association Washington Chapter 2023 Conference ($5,000)
- Photovoice: Student Experiences of Well-Being through Visual Storytelling ($5,000)
- Sound Out Radio Relaunch ($4,975)
- WWU Athletics' Justice Equity Diversity and Inclusion (JEDI) Programming ($42,062 in FY24 and $28,062.50 in FY25)
- WOHESC 2024 Scholarships ($8,150)
- Sustainable Lab Certification Project ($13,400)
- Western Worn Community Closet ($5,000)
- Urban Farm Project ($46,436.00 each for FY24, FY25, and FY26)
- Sustainable Listening: the Sehome Hill Arboretum Sound Mapping Project ($5,000)
- Spring Natural Tie-Dye Event ($772.49)
- Wade King Native Plant Showcase Garden ($4,348)
- Green Thumb Initiative ($527.53)
- The Sprout Stop: Earth Week Produce ($5,000)
- Stephanie Land's Campus Visit ($14,000.00)
- La Bienvenida ($33,048)
- Generations of Pride ($36,000)
- WWU MakerMobile ($62,814.80)



Pictured: Students browse the Photovoice: Through Our Lens exhibit in the VU Gallery.

Sustainable Office Certification

The Sustainable Office Certification (SOC) is a comprehensive certification process open to all offices, departments, organizations, and colleges on Western's campus. It is a way for these entities to contribute directly to the sustainability goals outlined in Western' Strategic Plan and Sustainability Action Plan. The certification includes content on energy use, waste, transportation, purchasing, hosting events, participant engagement, and more. The SEI has done outreach for this program through program manager meetings, informational presentations, and Western Today announcements. As of the end of FY2024, there were four certified offices on campus and three in the process of being certified.

Viking Supported Agriculture

The winter share option for Viking Supported Agriculture (VSA), a community supported agriculture program serving the campus community, had 23 subscribers, and the summer option had 18 in summer of 2023 and 22 in the summer of 2024. For the first time, the SEI worked with Viva Farms to be able to accept SNAP/EBT for summer subscriptions. This program continues to be a great way to make organic, local food accessible to our campus community. The VSA program also hosts a food insecurity fund, with donations used to purchase local, organic produce for students in need through campus food pantries.
Sustainability Reporting

Sustainability Reporting

SAP progress report: The annual progress report provides transparency on the degree to which all SAP objectives have been addressed. This reporting is both a celebration of the incredible work many students, staff, and faculty are engaged in that advances sustainability and climate change work, but also a place to acknowledge and reflect on opportunities for continued improvement. The SEI collected contributions for this report from 18 groups around campus who are leading this important work.

Greenhouse gas inventory through SIMAP: The SEI leads the collection of greenhouse gas emissions data within the Sustainability Indicator Management and Analysis Platform (SIMAP), an internationally used campus-specific greenhouse gas tracking platform. Although SIMAP methodologies and Western's tracking methodologies have changed since Western began using the platform to track emissions in 2013, this data provides a general picture of how Western's emissions compare over time.

STARS: This year was not a Sustainability Tracking, Assessment & Rating System (STARS) reporting year, but Western's silver rating is still valid. Staff completed professional

development to stay current with updating rating procedures such that the staff team will be ready for reporting next year.

Staffing

The staff team this year included a Director (.5 FTE), Associate Director, Sustainability Action Plan Implementation Manager (0.8 FTE), Institute Coordinator, SEJF Program Manager, Sustainability Mentor (.4 FTE), and four student positions focused on website editing, student engagement, and SEJF program support (each .375 FTE). Due to minimum wage increases for student positions, but no increase in funding from the state, we had fewer student employees than in past years. The Associate Director was also on maternity leave winter quarter, so programming was reduced where possible to accommodate a reduction in permanent staff capacity.



Pictured: The SEI staff at fall training (3 staff members not pictured).

WESTERN WASHINGTON UNIVERSITY
ITEM SUBMITTED TO THE BOARD OF TRUSTEES

TO: Members of the Board of Trustees

FROM: Faith Pettis, Chair of the Board of Trustees

DATE: February 14, 2025

SUBJECT: **Board of Trustees Remarks**

PURPOSE: Information Item

Purpose of Submittal:

Chair Pettis will provide time to members of the Board of Trustees and the University President for any final remarks, questions, or observations.

23 DATES FOR NEXT REGULAR BOARD MEETING:

- **April 10-11,2025 in Bellingham, WA**

29 ADJOURNMENT