

## Table of Contents

### Financial Statements Section:

Independent Auditor's Report on the Audit of the Financial Statements .....	A – 1
Management's Discussion and Analysis .....	B – 1
Basic Financial Statements .....	B – 15
Notes to the Financial Statements.....	B – 43
Required Supplementary Information.....	B – 147

### Auditor's Section:

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	C – 1
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance ...	D – 1
Schedule of Findings and Questioned Costs	
I. Summary of Auditor's Results.....	E – 3
II. Financial Statement Finding .....	E – 7
III. Federal Award Findings and Questioned Costs.....	E – 7
IV. Summary of Questioned Costs.....	E – 13
Schedule of Audit Findings and Responses:	
Financial Statement Finding Reported Under Government Auditing Standards .....	E – 17
Federal Award Findings and Questioned Costs .....	E – 22

### Auditee's Section:

Schedule of Expenditures of Federal Awards.....	F – 1
Notes to the Schedule of Expenditures of Federal Awards .....	F – 213
Notes A – E.....	F – 215
Note F – Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient included on the Schedule).....	F – 221
Note G – Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient not included on the Schedule).....	F – 327
Note H – Supplemental Information - Outstanding Loan Balances .....	F – 329
Agency Corrective Action Plans.....	G – 1
Summary Schedule of Prior Audit Findings.....	H – 1

### Appendices:

Washington State Agency Codes (By Agency Alphabetically) .....	I – 1
Washington State Agency Codes (By Agency Assigned Number) .....	I – 3
Community and Technical College Reporting .....	I – 5