## **Table of Contents**

Financial Statements Section:
Independent Auditor's Report on the Audit of the Financial Statements
Management's Discussion and Analysis
Basic Financial Statements
Notes to the Financial Statements B – 43
Required Supplementary Information
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>
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 $E-16$
Schedule of Audit Findings and Responses:
Financial Statement Finding Reported Under Government Auditing Standards E – 21
Federal Award Findings and Questioned Costs E – 25
Auditee's Section:
Schedule of Expenditures of Federal Awards $F-1$
Notes to the Schedule of Expenditures of Federal Awards
Notes A – E
Note F – Supplemental Information for Pass-Through Funds
Note $G$ – Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient not included on the Schedule) $F-349$
Note H – Supplemental Information - Outstanding Loan Balances $F - 350$
Agency Corrective Action Plans
Summary Schedule of Prior Audit Findings $H-1$
Appendices:
Washington State Agency Codes (By Agency Alphabetically)
Washington State Agency Codes (By Agency Assigned Number)
Community and Technical College Reporting