

Table of Contents

Financial Statements Section:

Independent Auditor's Report on Financial Statements	A – 1
Management's Discussion and Analysis	B – 1
Basic Financial Statements	B – 15
Notes to the Financial Statements.....	B – 44
Required Supplementary Information.....	B – 146

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. Summary of Financial Statement Finding	E – 7
III. Summary of Federal Award Findings.....	E – 8
IV. Summary of Questioned Costs.....	E – 15
Schedule of Audit Findings and Responses:	
Financial Statement Finding Reported Under Government Auditing Standards.....	E – 19
Federal Award Findings	E – 29

Auditee's Section:

Schedule of Expenditures of Federal Awards.....	F – 1
Notes to the Schedule of Expenditures of Federal Awards - Notes A – E	F – 207
Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient included on the Schedule) - Note F.....	F – 215
Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient not included on the Schedule) - Note G.....	F – 317
Supplemental Information - Outstanding Loan Balances - Note H.....	F – 319
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