

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 – 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:	
Summary of Auditor's Results.....	E – 1
Summary of Financial Statement Findings.....	E – 5
Summary of Federal Findings.....	E – 5
Summary of Questioned Costs.....	E – 11
Financial Statement Finding Reported Under Government Auditing Standards.....	E – 13
Federal Findings and Questioned Costs.....	E – 21

Auditee's Section:

Schedule of Expenditures of Federal Awards.....	F – 1
Notes to the Schedule of Expenditures of Federal Awards (Notes A – E).....	F – 192
Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient included on the Schedule) (Note F)	F – 197
Supplemental Information for Pass-Through Federal Assistance (State as Subrecipient not included on the Schedule) (Note G)	F – 283
Supplemental Information - Outstanding Loan Balances (Note H).....	F – 284
Corrective Action Plan.....	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