Washington State Auditor's Office

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Financial Statements and Federal Single Audit Report

City of Woodland

Cowlitz County

For the period January 1, 2014 through December 31, 2014

Published July 27, 2015

Report No. 1014686

Washington State Auditor's Office

July 27, 2015

Mayor and City Council
City of Woodland
Woodland, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the City of Woodland's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the City's financial condition.

Sincerely,

JAN M. JUTTE, CPA, CGFM

ACTING STATE AUDITOR

OLYMPIA, WA

TABLE OF CONTENTS

Federal Summary 4

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 Government Auditing Standards 6

Independent Auditor's Report On Compliance For Each Major Federal Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133 9

Independent Auditor's Report On Financial Statements 12

Financial Section 15

About The State Auditor's Office 35

FEDERAL SUMMARY

City of Woodland
Cowlitz County
January 1, 2014 through December 31, 2014

The results of our audit of the City of Woodland are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

Financial Statements

An unmodified opinion was issued on the financial statements.

Internal Control Over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the City.

Federal Awards

Internal Control Over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the City's compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

Identification of Major Programs:

The following was a major program during the period under audit:

CFDA No.	Program Title
20.205	Highway Planning and Construction Cluster - Highway Planning and Construction

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was $300,000.

The City qualified as a low-risk auditee under OMB Circular A-133.

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 *GOVERNMENT AUDITING STANDARDS*

State of Washington
City of Woodland
Cowlitz County
January 1, 2014 through December 31, 2014

Mayor and City Council
City of Woodland
Woodland, Washington

We have audited, in accordance with 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 City of Woodland, Cowlitz County, Washington, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated July 21, 2015.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial

statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

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

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

JAN M. JUTTE, CPA, CGFM

ACTING STATE AUDITOR

OLYMPIA, WA

July 21, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

City of Woodland
Cowlitz County
January 1, 2014 through December 31, 2014

Mayor and City Council
City of Woodland
Woodland, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the compliance of the City of Woodland, Cowlitz County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The City's major federal programs are identified in the accompanying Federal Summary.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program

occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

JAN M. JUTTE, CPA, CGFM

ACTING STATE AUDITOR

OLYMPIA, WA

July 21, 2015

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

City of Woodland
Cowlitz County
January 1, 2014 through December 31, 2014

Mayor and City Council
City of Woodland
Woodland, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the City of Woodland, Cowlitz County, Washington, for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's financial statements, as listed on page 15.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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 the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the City of Woodland has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City of Woodland, for the year ended December 31, 2014, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the City used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Woodland, as of December 31, 2014, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Other Matters

Supplementary and Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accompanying Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2015 on our consideration of the City'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 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 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 the City's internal control over financial reporting and compliance.

JAN M. JUTTE, CPA, CGFM

ACTING STATE AUDITOR

OLYMPIA, WA

July 21, 2015

FINANCIAL SECTION

City of Woodland
Cowlitz County
January 1, 2014 through December 31, 2014

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2014
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2014
Notes to Financial Statements – 2014

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2014
Schedule of Expenditures of Federal Awards – 2014
Notes to the Schedule of Expenditures of Federal Awards – 2014

City of Woodland
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		Total for All Funds (Memo Only)	001 Current Expense	105 Document Recording Fee
Beginning Cash and Investments				
30810	Reserved	2,269,732	106,698	1,239
30880	Unreserved	2,707,749	1,197,840	-
388 & 588	Prior Period Adjustments, Net	-	-	-
Operating Revenues				
310	Taxes	4,284,084	4,109,794	-
320	Licenses and Permits	241,748	241,748	-
330	Intergovernmental Revenues	1,499,564	598,932	-
340	Charges for Goods and Services	3,819,057	73,101	6,000
350	Fines and Penalties	71,714	71,714	-
360	Miscellaneous Revenues	462,311	77,919	8
Total Operating Revenues:		10,378,478	5,173,207	6,008
Operating Expenditures				
510	General Government	1,314,038	1,300,992	-
520	Public Safety	2,642,731	2,642,731	-
530	Utilities	2,617,849	7,800	-
540	Transportation	782,789	782,789	-
550	Natural and Economic Environment	257,339	230,199	-
560	Social Services	4,465	4,465	-
570	Culture and Recreation	104,639	104,639	-
Total Operating Expenditures:		7,723,850	5,073,614	-
Net Operating Increase (Decrease):		**2,654,628**	**99,592**	**6,008**
Nonoperating Revenues				
370-380, 395 & 398	Other Financing Sources	318,468	241,848	-
391-393	Debt Proceeds	1,253,000	-	-
397	Transfers-In	778,253	546,085	-
Total Nonoperating Revenues:		2,349,721	787,933	-
Nonoperating Expenditures				
580, 596 & 599	Other Financing Uses	155,227	83,763	-
591-593	Debt Service	931,890	224,988	-
594-595	Capital Expenditures	3,434,510	280,144	-
597	Transfers-Out	778,253	201,314	-
Total Nonoperating Expenditures:		5,299,880	790,208	-
Net Increase (Decrease) in Cash and Investments:		**(295,531)**	**97,316**	**6,008**
Ending Cash and Investments				
50810	Reserved	1,587,274	26,931	7,247
50880	Unreserved	3,094,677	1,374,925	-

The accompanying notes are an integral part of this statement.

107 Hotel/Motel Tax	319 Public Safety Bond Fund	324 Scott Avenue Reconnection	325 SR 503/Scott Avenue Intersection	326 South Woodland SRTS	351 Impact Fees: Fire
20,352	1,937,025	45,103	-	-	79,096
-	23,582	-	30	-	-
-	-	-	-	-	-
38,822	135,469	-	-	-	-
-	-	-	-	-	-
-	-	643,318	152,507	44,608	-
-	-	-	-	-	55,541
-	-	-	-	-	-
74	33,434	215	-	-	109
38,896	168,903	643,533	152,507	44,608	55,651
-	13,047	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,140	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,140	13,047	-	-	-	-
11,756	**155,856**	**643,533**	**152,507**	**44,608**	**55,651**
42,099	56	-	-	-	-
-	-	-	-	-	-
-	148,668	-	50,000	30,000	-
42,099	148,724	-	50,000	30,000	-
17,129	2,615	-	-	-	-
-	193,265	-	-	-	-
-	842,681	572,802	193,327	51,564	-
-	32,024	-	-	-	64,613
17,129	1,070,585	572,802	193,327	51,564	64,613
36,726	**(766,005)**	**70,731**	**9,180**	**23,044**	**(8,962)**
57,078	1,194,603	115,834	9,210	-	70,134
-	-	-	-	23,045	-

The accompanying notes are an integral part of this statement.

352 Impact Fees: Park	353 Impact Fees: Transportation	401 Water	402 Sewer	403 Garbage Collection
77,679	2,539	-	-	-
-	-	400,925	1,085,289	84
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	60,198	-	-
21,204	30,171	1,143,450	1,818,878	670,713
-	-	-	-	-
112	47	130,756	219,489	148
21,316	30,218	1,334,403	2,038,367	670,861
-	-	-	-	-
-	-	-	-	-
-	-	795,806	1,240,513	573,730
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	795,806	1,240,513	573,730
21,316	**30,218**	**538,597**	**797,854**	**97,131**
-	-	16,424	-	18,041
-	-	973,000	280,000	-
-	-	3,500	-	-
-	-	992,924	280,000	18,041
-	-	21,956	-	29,765
-	-	155,562	358,075	-
-	-	1,162,850	331,143	-
25,516	-	158,983	210,313	85,491
25,516	-	1,499,350	899,531	115,256
(4,200)	**30,218**	**32,170**	**178,323**	**(84)**
73,479	32,757	-	-	-
-	-	433,096	1,263,611	-

The accompanying notes are an integral part of this statement.

City of Woodland
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		Total for All Funds (Memo Only)	640 Utility Deposits	650 Impact Fees: School
308	Beginning Cash and Investments	92,979	92,979	-
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	88,828	828	88,000
380-390	Other Increases and Financing Sources	35,795	35,795	-
510-570	Expenditures	88,000	-	88,000
580-590	Other Decreases and Financing Uses	41,353	41,353	-
Net Increase (Decrease) in Cash and Investments:		(4,730)	(4,730)	-
508	Ending Cash and Investments	88,249	88,249	-

The accompanying notes are an integral part of this statement.

2014
CITY OF WOODLAND

NOTES TO FINANCIAL STATEMENTS

January 1, 2014 through December 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Woodland was incorporated on March 26, 1906 and operates under the laws of the State of Washington applicable to optional code cities (Title 35A RCW). The City is a general purpose local government and provides major types of services such as: public safety, fire protection, street improvements, parks, and general administrative services. In addition, the City operates a sewer and water system; and contracts for the garbage service.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods and services to the general public and are supported primarily through user charges.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account assets that the City of Woodland holds for other in agency capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Budgets

The City adopts annual appropriated budgets for all its funds. These budgets are appropriated at the fund level. It constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

FUND	DESCRIPTION	2014 Final Appropriated Amounts	2014 Actual Expenditures	Variance
001	Current Expense	4,938,997	4,678,656	260,341
101	Park	140,815	139,779	1,036
102	Library	3,971	3,971	0
104	Street	1,045,224	986,365	58,859
105	Document Recording Fee	6,000	0	6,000
107	Hotel/Motel Tax	45,129	44,269	860
108	Criminal Justice	26,341	26,341	0
224	94 PWTF Loans	117,103	117,103	0
300	Park Acquisition/Impvmt	9,992	9,992	0
301	CPReserve: General	138,505	138,505	0
303	Fire Dept Reserve	105,870	103,712	2,158
304	Equipment Acq'n Reserve	57,000	45,000	12,000
312	Public Works Shop	122,556	122,489	67
316	SR503 Improvements	1,054	1,054	0
319	Public Safety Bond	1,424,470	1,083,631	340,839
320	Sidewalk Project	40,000	9,878	30,122
321	Horseshoe Lake Park Trail	97,589	97,589	0
323	Schurman & Guild Rd Project	161	161	0
324	Scott Ave Reconnection	2,050,000	572,802	1,477,198
325	SR503/Scott Ave Intersection	300,000	193,327	106,673
326	South Woodland SRTS	300,000	51,564	248,436
351	Impact Fees-Fire	64,613	64,613	0
352	Impact Fees-Park	25,516	25,516	0
401	Water	1,312,450	1,226,885	85,565
402	Sewer	2,091,574	1,768,933	322,642
403	Garbage	688,986	688,986	0
408	Water Pumping Treatment	1,315,005	1,144,121	170,884
411	Westside Sewer Project	329,230	329,228	2
421	Utility Reserve-Water	172,550	172,550	0
422	Utility Reserve-Sewer	42,000	42,000	0
426	CERB Loan-Water	61,354	61,354	0
427	CERB Loan-Sewer	109,795	109,795	0
640	Utility Deposits	41,353	41,353	0
650	Impact Fees-School	88,000	88,000	0
	TOTAL	**17,313,203**	**14,189,521**	**3,123,681**

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

Items with significant variances include:

- Fund 324 Scott Avenue Reconnection

Variance of $1,477,198 – This relates to a street project with grant funding and expenses for design and engineering. It is carried over to 2015.

D. Cash and Investments

(See Note #2), *Deposits and Investments*

E. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of a varied amount of years. The capital assets of the City are recorded as expenditures when purchased.

F. Compensated Absences

Unless otherwise approved by the Mayor, a maximum of one (1) year accrued vacation (the maximum varies by bargaining unit) plus the unused vacation accrual of the current anniversary year may be carried over. However, at the end of any anniversary year, any annual leave balance above the unused vacation accrual of the current anniversary plus a maximum of one (1) year will lapse; that is, an employee at the beginning of any anniversary year shall have no more than two (2) years accrued vacation. It is payable at the current rate of pay upon resignation, retirement or death.

Sick leave is accrued up to 1,600 hours. Sick leave can be used for paid time off for the illness of the employee or a dependent, hospitalization, or outpatient medical care, medical quarantine, personal dental care, or death of a member of the employee's Immediate family. Upon resignation, termination, retirement or death, an employee (or a deceased employee's beneficiary) shall receive payment equal to twenty-five percent (25%) of such employee's then accrued and unused sick leave hours at the employee's last hourly rate of pay; provided, however, that under no circumstances may an employee's payment for accumulated sick leave and vacation leave when combined exceed two hundred forty (240) hours.

Compensatory time is earned by union employees with a maximum accrual of 48 hours. It shall be taken within a reasonable amount of time, but no more than twelve months after it is earned, unless the Department Head or Mayor determines that such would

be unduly disruptive to the City's operations. In the event of separation of an employee, any accumulated compensatory time shall be paid at the employee's current rate of pay.

Outstanding balances for Compensated Absences that would be due upon separation of service are included on Schedule 9 – Schedule of Liabilities. The BARS codes for redemption of these costs vary depending on the department or departments the employee has been assigned to work in and could be allocated to several at the time of payment.

G. Long Term Debt

See Note #5, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of capital leases.

I. Risk Management

The City of Woodland is a member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2014, there are 223 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive, and Collision, Equipment Breakdown, and Crime Protection; and Liability, including General, Automobile, and Wrongful Acts, which are included to fit members' various needs.
The program acquires liability insurance through their Administrator, Canfield that is subject to a per-occurrence self-insured retention of $100,000. The standard member deductible is $1,000 for each claim (deductible may vary per member), while the program is responsible for the $100,000 self-insured retention. Insurance carriers cover insured losses over $101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards

the sharing of the $100,000 of the self-insured retention. The program also purchases a Stop Loss Policy, with an attachment point of $3,259,396, to cap the total claims paid by the program in any one policy term.

Property insurance is subject to a per-occurrence self-insured retention of $25,000. Members are responsible for a $1,000 deductible for each claim. The program bears the $25,000 self-insured retention, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of $2,500, which may vary per member with the exception of Pumps & Motors which is $10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps & Motors which is $15,000 and is covered by the CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before August 31 terminating participation the following September 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program. On July 21, 2014, the Board passed a resolution changing the CIAW's renewal date from September 1, to December 1st beginning with the 2014-15 policy term. An endorsement was added to the 2013-14 Memorandum of Coverage, extending coverage to December 1, 2014. The next full policy year will begin on December 1, 2014. Premiums were prorated for the extension period. Invoices and certificates were issued.

The program has no employees. Claims are filed by members/brokers with Canfield, who has been contracted to perform program administration, claims adjustment, administration, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2014, were $1,817,654.59.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by laws of the City. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts. Reservations of Ending Cash and Investments consist of:

Fund 105 Document Recording Fee - The main source of revenue is Recording Surcharge/Affordable Housing. Expenditures are restricted to those that qualify per RCW 36.22.178 for eligible housing activities that serve very low-income households with incomes at or below 50 percent of the area median income. The Ending Fund Balance of $7,247 is reserved.

Fund 107 Hotel/Motel Tax Fund – Chapter 67.28 RCW restricts use of Hotel/Motel tax revenues. The Ending Fund Balance of $57,078 is reserved.

Fund 303 Fire Department Reserve – revenues and expenditures are committed for fire capital purposes pursuant to Ordinance No. 692. The ending fund balance of $9,564 is reserved. This fund is rolled into the General Fund 001 for reporting.

Fund 304 Vehicle/Equipment Acquisition Reserve – revenues and expenditures are committed for General Fund vehicle and equipment acquisition/improvement pursuant to Ordinance No. 1033. The Ending Fund Balance of $17,366 is reserved. This fund is rolled into the General Fund 001 for reporting.

Fund 319 Public Safety Bond Fund – revenues and expenditures are committed because there are LTGO 2013 Bond proceeds to complete the construction of a new police station/community room and for other General Capital construction. The Ending Fund Balance is reserved $1,194,603.

Fund 324 Scott Avenue Reconnection - revenues and expenditures are restricted for this construction project with revenues from federal and state sources. The Ending Fund Balance of $115,834 is reserved.

Fund 325 SR503/ Scott Avenue Intersection - revenues and expenditures are restricted for this construction project with revenues from federal and state sources. The Ending Fund Balance of $9,210 is reserved.

Fund 351 Impact Fees: Fire - revenues and expenditures are restricted for Fire purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of $70,134 is reserved.

Fund 352 Impact Fees: Park - revenues and expenditures are restricted for park purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of $73,479 is reserved.

Fund 353 Impact Fees: Transportation- revenues and expenditures are restricted for park purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of $32,757 is reserved.

Fund 640 Water Utility Deposits- revenues and expenditures are committed and held for customers per Woodland Municipal Code 13.04.180-200. The Ending Fund Balance of $88,249 is reserved.

NOTE 2 – DEPOSITS AND INVESTMENTS

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. The City's investments are insured, registered or held by the City or its agent in the City's name.

The investments are presented at cost. Investments by type at December 31, 2014 are as follows:

Type of Investment	12/31/2014 Balance
L.G.I.P.	$ 10,339.64
U.S. Bank	4,163,205.83
Total	$4,173,545.47

NOTE 3 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property when taxes are levied.

The City's regular levy for 2014 was $2.150946 per $1,000 on an assessed valuation of 599,965,974 in Cowlitz County, and 7,058,421 in Clark County, for a combined total of 607,024,395 for a regular total levy of $1,305,677.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2014:

Ord #	Borrowing Fund	Lending Fund	Balance 1/1/2014	New Loans	Repayments	Balance 12/31/2014
1279	426	401	34,200	0	0	**34,200**
1082/1106/1129	426	421	11,248	0	11,248	**0**
1150&1174	427	422	13,850		13,850	**0**
1294	427	422	0	42,000	42,000	**0**
1248	426	421	32,300		13,757	**18,543**
1275	427	422	41,879		11,786	**30,093**
	TOTALS		**133,477**	**42,000**	**92,641**	**82,836**

NOTE 5 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for the year ended December 31, 2014. The debt service requirements for general obligation bonds, revenue bonds, including both principal and interest, are as follows:

Debt Service Requirements (Principal & Interest)				
Year	General Obligation Debt	Revenue Bonded Debt	Other Debt	2014 TOTAL Debt
2015	518,509	555,389	0	1,073,898
2016	252,935	474,650	0	727,585
2017	386,873	469,645	0	856,517
2018	157,778	369,535	0	527,313
2019	157,778	367,383		525,161
2020-2024	1,466,550	818,061		2,284,611
2025-2029	1,344,525	459,924		1,804,449
2030-2034	1,427,350	272,147		1,699,497
2035-2039	828,650			828,650
2040	775,890			775,890
TOTALS	**7,316,836**	**3,786,735**	**0**	**11,103,571**

A. NEW DEBT ISSUED 2014

The City of Woodland issued new debt for 2 Public Works Trust Fund Loans (PWTF). Loan #PC13-961-071 for Ranney Well Improvements in the amount of $973,000 for a 20 year term at 2.5% interest. Loan #PC13-961-073 for Sewerline Replacement in the amount of $1,000,000 for a 20 year term at 5.0% interest. The funding source for the repayment of this debt is Water and Sewer Fund revenues.

NOTE 6 - PENSION PLANS

Substantially all City full-time and qualifying part-time employees participate in PERS and LEOFF administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

NOTE 7 – OTHER DISCLOSURES

A. RISK POOL ASSESSMENT

The City is a member of Cities Insurance Association of Washington (CIAW). During the years 2002-2006 the CIAW Board of Directors funded to an actuary report. Additional claims developed later, over the same period of time and the pool was instructed to collect additional funding. The City is required to pay $4,173 for a 5 year period which began in 2010 and ended in 2014.

B. OPEB / LEOFF 1

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF 1 retirement system. These benefits include medical, vision, nursing care, etc. The city has one (1) LEOFF 1 retiree and $19,023 was paid out for those benefits during the year.

C. HEALTH & WELFARE

The City is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust. As of December 31, 2014, 263 cities/towns/non-city entities participate in the AWC Trust HCP. The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes

medical insurance through Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement. Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of $1.5 million through Life Map, and Group Health ISL at $750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims. Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account. The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and the AWC Board of Directors President and Vice President. The Trustees or its appointed delegates review and analyze Health Care Program related matters 2 and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC. The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

D. FIRE CONTRACT FOR SERVICES

The City of Woodland entered into a contract with Clark County Fire Rescue on March 1, 2013 for a six year period ending on December 31, 2018. The contract was entered into for the purpose of providing for the economical and efficient provision of fire prevention, fire suppression and emergency medical services, within the jurisdictional boundaries of the City while maximizing the use of facilities, resources, apparatus, personnel and equipment and operated by both parties. The parties are also continuing to explore the formation of a Regional Fire Authority. The complete details can be found in the contract.

E. CONSTRUCTION COMMITMENT

The city has active construction projects as of December 31, 2014. The projects include: Fire Station Project (#319), Sidewalk Project (#320), Scott Avenue Reconnection Project (#324), SR503/Scott Avenue Intersection (#325), Water Pumping Treatment (#408) and Westside Sewer Replacement (#411).

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At year-end the city's commitments with contractors are as follows:

Project (Fund/Name)	Spent to Date 12/31/2014	Remaining Commitment
319 Fire Station Project	$0	$187,790
320 Sidewalk Project	$9,878	$179,432
324 Scott Avenue Reconnection Project	$682,854	$1,243,087
325 SR503/Scott Avenue Intersection	$293,621	$1,924,900
326 South Woodland SRTS	$50,292	$327,602
408 Water Pumping Treatment	$1,250,060	$164,401
411 Westside Sewer Replacement	$675,936	$134,405

Of the committed balance of $4,161,617 the city will be required to raise $0 in future financing. All projects have committed funds to complete and finance in the 2015 budget cycle. No additional financing is needed.

City of Woodland
Schedule of Liabilities
For the Year Ended December 31, 2014

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations						
251.12	LTGO 2012/2005 Refi (Police Stn, land, truck)	12/1/2036	2,415,000	-	130,000	2,285,000
251.12	LTGO 2013 Addtl Police Stn, Other GO Capital	12/1/2040	1,945,000	-	-	1,945,000
259.11	Compensated Absences-General		381,911	215,092	190,322	406,681
263.81	PWTF#1 TIM203	7/1/2014	89,005	-	89,005	-
263.81	PWTF#2 TIM204	7/1/2014	25,801	-	25,801	-
263.81	Cowlitz County-Safe Routes to Schools (SRTS)	6/30/2016	200,000	-	-	200,000
263.91	CIAW Assessment for loss fund	12/31/2014	4,173	-	4,173	-
	Total General Obligations:		**5,060,890**	**215,092**	**439,301**	**4,836,681**
Revenue Obligations						
259.12	Compensated Absences-Water		25,699	30,329	28,372	27,656
259.12	Compensated Absences-Sewer		25,699	30,329	28,372	27,656
259.12	Compensated Absences-Garbage		25,699	30,329	28,372	27,656
263.82	CERB Timber T93-028	1/1/2015	80,143	-	39,479	40,664
263.82	CERB C93-098 Water	7/1/2015	65,346	-	32,190	33,156
263.82	PWTF Water Filtration 97-791-015	7/1/2017	380,423	-	95,104	285,319
263.82	PWTF Sewer 99-791-040	7/1/2019	1,100,848	-	183,474	917,374
263.82	DOE SRF WWTP 2001 L0100009-01	8/1/2022	810,202	-	75,681	734,521
263.82	PWTF Westside Sewer Project (411/402)	6/1/2033	346,707	280,000	32,985	593,722
263.82	PWTF Ranney Well Project (408/401)	9/1/2033	-	973,000	14,352	958,648
	Total Revenue Obligations:		**2,860,766**	**1,343,987**	**558,381**	**3,646,372**
	Total Liabilities:		**7,921,656**	**1,559,079**	**997,682**	**8,483,053**

City of Woodland
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Note
CDBG - Entitlement Grants Cluster							
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Clark County Department of Community Services/CDBG)	Community Development Block Grants/Entitlement Grants	14.218	2013-CDBG-1306	62,000	-	62,000	1, 2
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Clark County Department of Community Services/CDBG)	Community Development Block Grants/Entitlement Grants	14.218	2014-CDBG-1405 Old Town Connections	9,878	-	9,878	1, 2
	Total CDBG - Entitlement Grants Cluster:			**71,878**	**-**	**71,878**	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STP-9906(039) Scott Avenue Reconnection	572,802	-	572,802	1, 2
	Total Highway Planning and Construction Cluster:			**572,802**	**-**	**572,802**	
Highway Safety Cluster							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	Impaired Driving/Distracted Driver	1,739	-	1,739	1,2
	Total Highway Safety Cluster:			**1,739**	**-**	**1,739**	
Other Programs							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	National Priority Safety Programs	20.616	Seatbelt	1,725	-	1,725	1, 2
	Total Federal Awards Expended:			**648,144**	**-**	**648,144**	

The accompanying notes are an integral part of this statement.

NOTES TO THE EXPENDITURES OF FEDERAL AWARDS
For the Year Ending December 31, 2014

Note 1 - Basis of Accounting

This schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the cash basis of accounting.

Note 2 - Program Costs

The amounts shown as current year expenditures represent only (federal/state/local) grant portion of the program costs. Entire program costs, including the city portion, may be more than shown.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as fraud, state whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our website and through our free, electronic subscription service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov