



Office of the Washington State Auditor
Pat McCarthy

**Financial Statements and Federal Single Audit
Report**
Whitman County

For the period January 1, 2019 through December 31, 2019

Published September 10, 2020

Report No. 1026864





**Office of the Washington State Auditor
Pat McCarthy**

September 10, 2020

Board of Commissioners
Whitman County
Colfax, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Whitman County's financial statements and compliance with federal laws and regulations.

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

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Whitman County January 1, 2019 through December 31, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Whitman County are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the County’s financial statements in accordance with its regulatory basis of accounting. Separately, 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 using a basis of accounting other than GAAP.

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 County.

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 County’s compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
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 the Uniform Guidance, was \$750,000.

The County did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**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**

**Whitman County
January 1, 2019 through December 31, 2019**

Board of Commissioners
Whitman County
Colfax, 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 Whitman County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated August 17, 2020.

We issued an unmodified opinion on the fair presentation of the County'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 County using accounting practices prescribed by state law 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.

As discussed in Note 11 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the County. Management's plans in response to this matter are also described in Note 11.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 County's financial statements are free from material misstatement, we performed tests of the County'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 County'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 County'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.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large, stylized initial "P".

Pat McCarthy

State Auditor

Olympia, WA

August 17, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

**Whitman County
January 1, 2019 through December 31, 2019**

Board of Commissioners
Whitman County
Colfax, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM**

We have audited the compliance of Whitman County, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 County'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 County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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, 2019.

Other Matters

We noted certain matters that we will report to the management of the County in a separate letter dated August 31, 2020.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County 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 County'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 the Uniform Guidance, 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 County'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.

We noted certain matters that we will report to the management of the County in a separate letter dated August 31, 2020.

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 the Uniform Guidance. 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.



Pat McCarthy
State Auditor
Olympia, WA

August 17, 2020

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Whitman County January 1, 2019 through December 31, 2019

Board of Commissioners
Whitman County
Colfax, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Whitman County, for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's financial statements, as listed on page 16.

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 state law 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 opinions 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 County’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 County’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, Whitman County has prepared these financial statements to meet the financial reporting requirements of state law 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 cash and investments of Whitman County, and its changes in cash and investments, for the year ended December 31, 2019, 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 County 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 Whitman County, as of December 31, 2019, or the changes in financial position or cash flows thereof 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.

Matters of Emphasis

As discussed in Note 11 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the County. Management's plans in response to this matter are also disclosed in Note 11. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Liabilities is 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 August 17, 2020 on our consideration of the County'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 County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large, looped initial "P".

Pat McCarthy

State Auditor

Olympia, WA

August 17, 2020

FINANCIAL SECTION

Whitman County January 1, 2019 through December 31, 2019

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2019
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2019
Notes to the Financial Statements – 2019

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2019
Schedule of Expenditures of Federal Awards – 2019
Notes to the Schedule of Expenditures of Federal Awards – 2019

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	001 General	103 Countywide Planning-PW	104 Developmental Services
Beginning Cash and Investments					
30810	Reserved	17,705,077	-	-	330,467
30880	Unreserved	14,911,248	11,181,910	57,780	-
388 / 588	Net Adjustments	3,068	187,240	-	-
Revenues					
310	Taxes	14,157,264	9,723,472	-	53,000
320	Licenses and Permits	248,854	248,024	-	-
330	Intergovernmental Revenues	9,862,605	2,388,955	196,630	-
340	Charges for Goods and Services	11,233,998	1,770,255	26,640	462,865
350	Fines and Penalties	1,197,288	1,196,156	-	-
360	Miscellaneous Revenues	1,417,472	1,318,583	-	1,558
Total Revenues:		38,117,481	16,645,445	223,270	517,423
Expenditures					
510	General Government	7,782,600	7,380,707	-	-
520	Public Safety	5,939,288	5,356,822	-	-
530	Utilities	3,128,580	-	-	-
540	Transportation	11,634,403	-	-	-
550	Natural and Economic Environment	1,443,737	342,476	402,346	-
560	Social Services	1,655,282	955,939	-	501,314
570	Culture and Recreation	814,293	746,493	-	-
Total Expenditures:		32,398,183	14,782,437	402,346	501,314
Excess (Deficiency) Revenues over Expenditures:		5,719,298	1,863,008	(179,076)	16,109
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	3,163,279	861,717	200,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	861,266	71,114	-	-
Total Other Increases in Fund Resources:		4,024,545	932,831	200,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	4,168,380	271,937	-	-
591-593, 599	Debt Service	656,344	379	-	-
597	Transfers-Out	3,163,279	474,041	2,991	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	336,510	86,510	-	-
Total Other Decreases in Fund Resources:		8,324,513	832,867	2,991	-
Increase (Decrease) in Cash and Investments:		1,419,330	1,962,972	17,933	16,109
Ending Cash and Investments					
5081000	Reserved	16,377,819	20,282	-	346,577
5088000	Unreserved	17,660,903	13,311,838	75,714	-
Total Ending Cash and Investments		34,038,722	13,332,120	75,714	346,577

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>108 Veterans Relief</u>	<u>109 Homeless Housing Plan</u>	<u>110 County Road-PW</u>	<u>112 Public Facilities Improvement</u>
Beginning Cash and Investments					
30810	Reserved	116,299	118,839	3,795,349	4,872,556
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	47,693	-	2,646,268	752,663
320	Licenses and Permits	-	-	830	-
330	Intergovernmental Revenues	-	-	6,888,700	-
340	Charges for Goods and Services	-	213,567	294,911	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	20,095	-
Total Revenues:		<u>47,693</u>	<u>213,567</u>	<u>9,850,804</u>	<u>752,663</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	18,551	-
530	Utilities	-	-	-	-
540	Transportation	-	-	8,138,485	-
550	Natural and Economic Environment	-	-	-	666,213
560	Social Services	16,336	181,693	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>16,336</u>	<u>181,693</u>	<u>8,157,036</u>	<u>666,213</u>
Excess (Deficiency) Revenues over Expenditures:		<u>31,357</u>	<u>31,874</u>	<u>1,693,768</u>	<u>86,450</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	1,147,495	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	231,362	1,500,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>1,378,857</u>	<u>1,500,000</u>
Increase (Decrease) in Cash and Investments:		<u>31,357</u>	<u>31,874</u>	<u>314,911</u>	<u>(1,413,550)</u>
Ending Cash and Investments					
5081000	Reserved	147,656	150,713	4,110,262	3,459,006
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>147,656</u>	<u>150,713</u>	<u>4,110,262</u>	<u>3,459,006</u>

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>115 Hotel/Motel Tax</u>	<u>116 Domestic Violence Services</u>	<u>117 Boating Safety</u>	<u>120 Historical Preservation</u>
Beginning Cash and Investments					
30810	Reserved	27,625	432	43,999	49,319
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	4,920	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	23,525	-
340	Charges for Goods and Services	-	508	37,521	5,537
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		<u>4,920</u>	<u>508</u>	<u>61,046</u>	<u>5,537</u>
Expenditures					
510	General Government	-	432	-	-
520	Public Safety	-	-	58,753	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>432</u>	<u>58,753</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>4,920</u>	<u>76</u>	<u>2,293</u>	<u>5,537</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>4,920</u>	<u>76</u>	<u>2,293</u>	<u>5,537</u>
Ending Cash and Investments					
5081000	Reserved	32,545	508	46,292	54,856
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>32,545</u>	<u>508</u>	<u>46,292</u>	<u>54,856</u>

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>123 Paths & Trails</u>	<u>124 REET Technology</u>	<u>126 Treasurer M&O</u>	<u>127 Quad-City Task Force</u>
Beginning Cash and Investments					
30810	Reserved	164,124	212,055	148,818	189,023
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	22,341	10,756	-	7,602
340	Charges for Goods and Services	32,500	6,384	21,100	-
350	Fines and Penalties	-	-	-	1,132
360	Miscellaneous Revenues	1,500	-	-	9,820
Total Revenues:		<u>56,341</u>	<u>17,140</u>	<u>21,100</u>	<u>18,554</u>
Expenditures					
510	General Government	-	23,806	16,647	-
520	Public Safety	-	-	-	108,617
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	67,800	-	-	-
Total Expenditures:		<u>67,800</u>	<u>23,806</u>	<u>16,647</u>	<u>108,617</u>
Excess (Deficiency) Revenues over Expenditures:		(11,459)	(6,666)	4,453	(90,063)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	10,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	1,724
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,724</u>
Increase (Decrease) in Cash and Investments:		(1,459)	(6,666)	4,453	(91,787)
Ending Cash and Investments					
5081000	Reserved	162,669	205,389	153,270	97,239
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>162,669</u>	<u>205,389</u>	<u>153,270</u>	<u>97,239</u>

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>128 Crime Victims/Witness</u>	<u>132 Auditor Document Preservation</u>	<u>134 Election Reserve</u>	<u>135 Prosecutor STOP Grant</u>
Beginning Cash and Investments					
30810	Reserved	280,579	165,751	10,934	7,071
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	57,730	48,153	5,377	26,586
340	Charges for Goods and Services	108,661	16,592	18,815	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		<u>166,391</u>	<u>64,745</u>	<u>24,192</u>	<u>26,586</u>
Expenditures					
510	General Government	91,806	57,697	1,330	15,959
520	Public Safety	-	-	-	8,112
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>91,806</u>	<u>57,697</u>	<u>1,330</u>	<u>24,071</u>
Excess (Deficiency) Revenues over Expenditures:		<u>74,585</u>	<u>7,048</u>	<u>22,862</u>	<u>2,515</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	3,513	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>3,513</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>74,585</u>	<u>3,535</u>	<u>22,862</u>	<u>2,515</u>
Ending Cash and Investments					
5081000	Reserved	355,165	169,285	33,796	9,585
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>355,165</u>	<u>169,285</u>	<u>33,796</u>	<u>9,585</u>

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>136 Public Defense Improvement</u>	<u>141 Washington Housing SHB 2060</u>	<u>143 Trial Court Improvement</u>	<u>144 Emergency Communication s</u>
Beginning Cash and Investments					
30810	Reserved	195,599	6,133	160,490	1,125,387
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	(184,172)	-	-	-
Revenues					
310	Taxes	-	-	-	828,413
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	44,517	-	22,805	-
340	Charges for Goods and Services	-	33,989	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	5,301
Total Revenues:		44,517	33,989	22,805	833,714
Expenditures					
510	General Government	-	-	43,943	-
520	Public Safety	-	-	-	388,433
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	32,702	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	32,702	43,943	388,433
Excess (Deficiency) Revenues over Expenditures:		44,517	1,287	(21,138)	445,281
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	411,244
591-593, 599	Debt Service	-	-	-	248,441
597	Transfers-Out	44,516	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	250,000
Total Other Decreases in Fund Resources:		44,516	-	-	909,685
Increase (Decrease) in Cash and Investments:		1	1,287	(21,138)	(464,404)
Ending Cash and Investments					
5081000	Reserved	11,428	7,420	139,352	660,983
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		11,428	7,420	139,352	660,983

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		200 Debt Service-GO Bond	300 Capital Projects	400 Solid Waste	501 Equipment Rental & Revolving Fund
Beginning Cash and Investments					
30810	Reserved	362,701	360,604	1,636,069	3,123,001
30880	Unreserved	-	1,159,110	2,204,604	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	100,835	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	118,928	-
340	Charges for Goods and Services	-	-	3,634,419	4,549,734
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	4,541	36,895	19,179
Total Revenues:		-	105,376	3,790,242	4,568,913
Expenditures					
510	General Government	-	129,228	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	3,128,580	-
540	Transportation	-	-	-	3,495,918
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	129,228	3,128,580	3,495,918
Excess (Deficiency) Revenues over Expenditures:		-	(23,852)	661,662	1,072,995
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	1,850,930	240,632	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	250,000	489,114	51,038
Total Other Increases in Fund Resources:		-	2,100,930	729,746	51,038
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,515,538	64,449	757,717
591-593, 599	Debt Service	166,892	-	240,632	-
597	Transfers-Out	-	86,889	318,170	192,229
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		166,892	1,602,427	623,251	949,946
Increase (Decrease) in Cash and Investments:		(166,892)	474,651	768,157	174,087
Ending Cash and Investments					
5081000	Reserved	195,809	607,545	1,722,293	3,297,086
5088000	Unreserved	-	1,386,820	2,886,531	-
Total Ending Cash and Investments		195,809	1,994,365	4,608,824	3,297,086

The accompanying notes are an integral part of this statement.

Whitman County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>511</u> <u>Unemployment</u> <u>Insurance</u>	<u>515 Information</u> <u>Technology</u> <u>Operations</u>
Beginning Cash and Investments			
30810	Reserved	201,853	-
30880	Unreserved	-	307,844
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	-	-
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	-
Total Revenues:		-	-
Expenditures			
510	General Government	21,045	-
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		21,045	-
Excess (Deficiency) Revenues over Expenditures:		(21,045)	-
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 382, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		-	-
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	-
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	307,844
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581, 582	Other Uses	-	-
Total Other Decreases in Fund Resources:		-	307,844
Increase (Decrease) in Cash and Investments:		(21,045)	(307,844)
Ending Cash and Investments			
5081000	Reserved	180,808	-
5088000	Unreserved	-	-
Total Ending Cash and Investments		180,808	-

The accompanying notes are an integral part of this statement.

Whitman County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

	Total for All Funds (Memo Only)	Private-Purpose Trust	Custodial
308 Beginning Cash and Investments	94,325,613	16,157	94,309,456
388 & 588 Net Adjustments	-	-	-
310-390 Additions	231,906,102	204,351	231,701,751
510-590 Deductions	246,662,339	197,853	246,464,486
Net Increase (Decrease) in Cash and Investments:	(14,756,237)	6,498	(14,762,735)
508 Ending Cash and Investments	79,569,380	22,655	79,546,725

The accompanying notes are an integral part of this statement.

Whitman County
Notes to the Financial Statements
For the year ended 12/31/2019

Note 1 - Summary of Significant Accounting Policies

Whitman County was incorporated on November 29, 1871 and operates under the laws of the State of Washington applicable to a third-class county with a three-commissioner form of government. The County is a general purpose local government and provides public safety, road improvement, judicial administration, health and social services, culture-recreation, solid waste management, and general administrative services.

The County 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 (see Note 10, Joint Ventures, Component Units, and Related Parties), 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 County 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 County'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, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General 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 government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

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 or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial 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.

C. Cash and Investments

See Note 3, Deposits and Investments

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 216 hours or 27 days for most employees or 240 hours or 30 days for employees with 20 years of continuous service to the County and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 6, Debt Service Requirements

G. 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 the Board of County Commissioners (BoCC) through a resolution. When expenditures that meet restrictions are incurred, the County intends to use reserved resources first before using unreserved amounts. In 2019 the County reevaluated all funds and discovered that the funds marked below with an asterisk (*) were reported as unreserved when they should have been reserved. Overall there is no variance between 2019 beginning balance and the 2018 ending balance.

Reservations of Ending Cash and Investments consist of:

Fund Number	Reserved	Fund Name	Restriction References
001	282	Affordable Housing	RCW 82.14.540 and 71.24.385
001	20,000	Private Grant for Immunizations	Restricted by Grant Award
104	346,577	Developmental Services Reserve	Resolution 066964, RCW 71A.14, County Service Program Agreement
108*	147,656	Veteran's Relief	RCW 73.08.00
109*	150,713	Homeless Housing Plan	RCW 36.22.178
110*	4,110,262	County Road	RCW 36.82.020, 35.77.030
112*	3,459,006	Public Facilities Improvement	RCW 82.14.370, 36.32.121, 39.89
115*	32,545	Hotel/Motel Tax	RCW 67.28.180
116*	508	Domestic Violence Svc	RCW 36.18.016 (2)(b)
117*	46,292	Boating Safety	RCW 88.02.650, State Entitlement

120*	54,856	Historical Preservation	RCW 36.22.170
123*	162,669	Paths & Trails	RCW 47.30.030, 050, 46.68.090
124*	205,389	Real Estate Excise Tax Technology	RCW 82.45.180
126*	153,270	Treasurer Maintenance & Operations	RCW 84.56.020
127*	97,239	Quad City Task Force (QCTF)	RCW 69.50.505 & 46.61.5058, Inter-local agreement
128*	355,165	Crime Victims/Witness	RCW 7.68.035
132*	169,285	Auditor Document Preservation	RCW 36.22.170
134*	33,796	Election Reserve	RCW 36.33.200, Resolution 06587, Grants are committed funds
135*	9,585	Prosecutor Stop Grant	Grant has a committed purpose
136*	11,428	Public Defense Improvement	RCW 43.08.250, Resolution 066067
141*	7,420	Washington Housing SHB 2060	RCW 36.22.178
143*	41,251	Trial Court Improvement, Superior Court	RCW 43.08.250
143*	98,101	Trial Court Improvement, District Court	RCW 43.08.250
144*	660,983	Emergency Communications	RCW 82.14.420, Resolutions 065046, 065190, 065901, CC 3.26
200*	195,809	Debt Service-GO Bond	GO Bond Language, Section 10
300*	315,086	Capital Projects - General	REET Revenue, RCW 82.46.010, 82.45.180
300*	22,604	Capital Projects-Document Management	RCW 36.22.170, Revenue Source Document Preservation Fund
300	2,303	Capital Assets-JPAC	Resolution 080675, Interlocal Agreement
310*	154,835	Capital Projects - Grandstand Construction	RCW 82.14.370, 36.32.121, 39.89 Public Facilities Improvement
320*	112,717	Capital Projects-GO Bond 2002 Project	GO Bond Language
400*	25,307	Solid Waste-Revenue Bond	Revenue Bond, Section 12(b)
410	1,696,986	Solid Waste Reserve	Landfill closure & post closure costs
501*	3,297,086	Equipment Rental & Revolving	RCW 36.33A
511	180,808	Unemployment Insurance	Unemployment Self Insurance Fund
620	22,655	Detainee Trust/Sheriff	Detainee Funds Held in Trust
690	1,000,907	Custodial Accounts	Custodial Funds for Specific Purposes

RCW – Revised Code of Washington

CC – Whitman County Code

GO – General Obligation

JPAC – Joint Planning Advisory Committee

Note 2 – Budget Compliance

Budgets

The County adopts annual appropriated budgets for Governmental and Proprietary funds. These budgets are appropriated at the fund level except the General (Current Expense) Fund, where budget is adopted at the department level. The budget 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 funds in the chart below that are marked by an asterisk (*) are non-restricted special revenue and debt services funds that have been rolled into the County's Current Expense/General Fund as explained further in Note 11F. The funds in the chart below marked by two asterisks (**) have a variances from the accounting system final appropriated budget to the adopted final appropriated budget due to a keying error. The error does not result in a difference in the bottom line budget in the accounting system or the final adopted budget.

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 Current Expense/General Fund			
**009 Commissioners Department	2,948,562	419,321	2,529,241
**010 General Government	616,633	2,802,169	-2,185,536
012 Administrative Services	208,605	199,634	8,971
013 Human Resources	223,986	212,395	11,591
020 Superior Court	239,906	224,537	15,369
030 District Court	875,637	844,715	30,922
040 Clerk	321,755	307,913	13,842
050 Treasurer	558,391	525,314	33,077
060 Auditor	987,677	896,802	90,875
080 Assessor	437,945	428,976	8,969
100 Prosecuting Attorney	723,427	709,722	13,705
105 Child Support Enforcement	129,225	98,505	30,720
120 Facilities Management	745,587	686,765	58,822
140 Sheriff	3,994,000	3,674,979	319,021
170 Juvenile Services	587,703	536,361	51,342
200 Weed Control	107,028	94,013	13,015
220 Coroner	192,267	155,429	36,838
240 County Extension	138,881	128,712	10,169
260 Emergency Management	297,179	206,964	90,215
280 Public Health	868,825	799,735	69,090
300 Fair	408,433	386,304	22,129
310 Parks & Recreation	265,384	255,251	10,133
320 Information Technology	1,217,648	983,576	234,072

Total Current Expense/General Fund:	17,094,684	15,578,092	1,516,592
*101 Self Insurance	55,000	12,094	42,906
102 Building And Development	265,692	154,199	111,493
103 Countywide Planning	491,642	405,336	86,306
104 Developmental Services	1,002,842	501,313	501,529
*106 Extension Publications	200	0	200
108 Veterans Relief	135,550	16,336	119,214
109 Homeless Housing Plan	275,000	181,693	93,307
110 County Road-PW	19,116,800	9,540,829	9,575,971
112 Public Facilities Improvement	3,550,000	2,166,213	1,383,787
¹ 115 Hotel/Motel Tax	26,500	32,545	-6,045
116 Domestic Violence Services	700	432	268
117 Boating Safety	107,100	58,753	48,347
*118 Inmate Welfare	34,000	11,005	22,995
120 Historical Preservation/Programs	54,100	-	54,100
*122 Sheriff K-9 Unit	13,500	661	12,839
123 Paths & Trails	212,002	67,797	144,205
124 REET Technology	331,936	130,486	201,450
*125 Donations & Planned Giving	351,054	3,598	347,456
126 Treasurer Maintenance and Operations	261,920	16,648	245,272
127 Quad-City Task Force-Drug Enforcement	407,898	110,339	297,559
128 Crime Victims/Witness	118,520	91,806	26,714
*129 Juvenile Special Revenue Funds	87,235	5,666	81,569
*130 Inter-Local Drug Fund	19,000	-	19,000
132 Auditors Document Preservation Fund	272,000	61,210	210,790
*133 Commissioners Special Revenue	529,579	69,915	459,664
134 Elections Reserve	44,000	1,330	42,670
135 Prosecutor STOP Grant	24,119	24,072	47
² 136 District Court Funds	54,105	228,688	-174,583
*138 Federal Equitable Sharing	250,500	-	250,500
141 Washington Housing SHB 2060	36,000	32,702	3,298
143 Trial Court Improvement	168,999	43,943	125,056
144 Emergency Communication System	1,507,395	1,298,118	209,277
200 Debt Service-External	362,700	166,891	195,809
*210 Debt Service-County-Inside	86,890	86,889	1
300 Capital Projects	1,940,668	380,277	1,560,391

310 Capital Projects—Fair	1,527,515	1,351,379	176,136
320 Capital Projects-Outside Sources	84,784	-	84,784
400 Solid Waste-PW	6,423,000	3,801,713	2,621,287
410 Solid Waste Reserve	1,796,000	59,189	1,736,811
501 Equipment Rental & Revolving	7,270,600	4,488,018	2,782,582
511 Unemployment Insurance Revolving	150,000	21,045	128,955
³ 515 Information Technology Operation ³	0	307,844	-307,844

¹ The Hotel/Motel Tax Fund had a departmental transfer approved by Resolution 82064. The resolution approved for the elimination of the Hotel/Motel Tax Fair fund 115.300.000 and replaced the fund with the Hotel/Motel Tax fund 115.350.00. The departmental transfer of the funds created a negative variance with the budget.

²The District Court Fund has a prior period adjustment that affected the variance balance. See Note 11D.

³The Information Technology Operation fund was dissolved and transferred out to the General Fund by Resolution #081564. The transfer out of the total fund amount resulted in a negative variance.

Note 3 – Deposits and Investments

It is the County’s policy to invest all temporary cash surpluses. The County allocates the interest and other income earned on the cash surpluses into the general fund. For the year ending on December 31, 2019, the residual cash balance that is invested by and for the County is \$35,550,196.

Local Government Investment Pool (LGIP), Municipal Investments, and Bank-Invested Programs are a combination of County and Agent-held monies. Investments held for local governments, individuals, or private organizations receive the interest income generated from their investments as the County is directed.

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

Investments, other than LGIP, are reported at original cost. Local Government Investment Pool (LGIP) investments are reported as an amortized amount with interest earnings being reported when earned. Investments by type at December 31, 2019 are as follows:

Type of Deposit or Investment	County's Own Deposits and Investments	Deposits and Investments held by the County as a custodian for other local governments, individuals or private organizations	Total
Local Government Investment Pool	15,637,789	71,581,419	87,219,208
Municipal Investment	6,141,452	2,641,085	8,782,537
Bank Investment Program	10,082,274	4,398,112	14,480,386
	31,861,515	78,620,616	110,482,131

Note 4 – Property Tax

The County Treasurer acts as an agent to collect property tax levied in the County for all taxing authorities. Collections are distributed after the end of each month.

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

The County’s regular levy for the year 2019 was \$1.563252366 per \$1,000 on an assessed valuation of \$4,180,019,070 for a total regular levy of \$6,534,425.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The County’s road levy for 2019 was \$1.4525468336 per \$1,000 on an assessed valuation of \$1,786,202,503 for a total road levy of \$2,594,543.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The County has chosen not to divert road levy monies at this time as authorized by RCW 84.52.043(1)(d).

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2019:

BORROWING FUND	LENDING FUND	BALANCE 1/1/19	NEW LOANS	REPAYMENTS	BALANCE 12/31/19
Current Expense	Solid Waste	173,237		86,510	86,727
Emergency Communications	Capital Projects	500,000		250,000	250,000
**Tekoa Parks and Recreation District #6	Treasurer’s Current Expense		125,000	-	125,000
TOTAL		673,237	125,000	336,510	461,727

**Tekoa Parks and Recreation District #6, according to the loan agreement, is to provide full payment on the loan to include interest by December, 2020. At a meeting with the Board of County Commissioners on January 21, 2020, members of the Tekoa Parks and Recreation District #6 board discussed with the Board the financial status that the district finds themselves in for 2020. At that meeting the Board was advised that at present the Tekoa Parks and Recreation District #6 will not have any incoming property tax distributions for 2020 and may be unable to repay the loan as agreed upon. They are currently seeking avenues to obtain sufficient incoming revenue to repay the loan and provide operating revenue for the year 2020. The Board of County Commissioners are awaiting further information from the board as to how this loan will be repaid and/or handled in 2020.

There is a possibility that Tekoa Parks and Recreation District #6 may default on the loan as the loan currently stands.

Note 6 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the County and summarizes the County's debt transactions for the year ended December 31, 2019.

The debt service requirements for general obligation bonds, revenue bonds, and capital leases are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 494,104	\$ 121,236	\$ 615,340
2021	\$ 511,738	\$ 103,602	\$ 615,340
2022	\$ 530,002	\$ 85,338	\$ 615,340
2023	\$ 548,919	\$ 66,420	\$ 615,340
2024	\$ 325,680	\$ 49,028	\$ 374,708
2025-2029	\$ 928,956	\$ 113,316	\$ 1,042,273
2030-2031	\$ 242,416	\$ 7,921	\$ 250,337
	<u>\$ 3,581,815</u>	<u>\$ 546,861</u>	<u>\$ 4,128,676</u>

Note 7 – Pension Plans

A. State Sponsored Pension Plans

Substantially all County full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS 1, 2, 3; Public Safety ERS 2; and LEOFF 2.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The County does not participate in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2019 (the measurement date of the plans), the County’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 461,243	0.064326%	\$ 2,473,563
PERS 2/3	\$ 634,976	0.077745%	\$ 755,168
PSERS 2	\$ 31,675	0.098262%	(\$12,778)
LEOFF 1		0.005869%	(\$116,007)
LEOFF 2	\$ 71,610	0.038840%	(\$899,804)

LEOFF Plan 1

The County also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The County also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 8 – OPEB Plans

Post-Employment Benefits Other Than Pension Benefit

In addition to the pension benefits described in Note 7, the County provides a County-managed defined benefit plan for post-employment health care benefits in accordance with Revised Code of Washington (RCW) 41.26.150 to LEOFF Plan 1 employees who are retirees. In 2019 three retirees met those eligibility requirements, and actual expenditures were paid out of the General Fund/Current Expense as they were incurred.

The County, as a defined benefit plan, carried medical insurance on three retirees and reimbursed medical premium expenses. The County reimbursed 100 percent of the amount

of validated claims for medical, prescription drugs and hospitalization costs incurred by all retirees. The County had long-term care coverage and paid the premiums for two retirees.

Retiree One was reimbursed for Medicare Part B, medical insurance coverage through Washington Counties Insurance Fund (WCIF) and any other remaining medical expenses. Retiree Two was reimbursed for Medicare Part B, medical insurance coverage through Mutual of Omaha, AARP Prescription Policy, long-term care premium, and any remaining medical expenses. Retiree Three was reimbursed for Medicare Part B, medical insurance coverage (Federal medical), long-term Care premium, and any remaining medical expenses.

Total expended for post-employment health care for the three retired members in 2019 was \$27,742.

The County has an active LEOFF Board who sets policies and procedures pursuant to and under the authority of Section 1, Chapter 294 Laws of 1981, RCW Chapter 41.26.115. They provide a basis for uniform administration of disability retirement matters. These rules must be followed by each disability board as provided in WAC 415-105-020.

As of December 31, 2019 the County's total OPEB liability reported on Schedule 9 Liabilities was \$1,548,588, calculated using the alternative measurement method with the measurement tool provided by the Washington State Actuary.

Note 9 – Risk Management

A. Risk Pool

Whitman County is a member of Washington Rural Counties Insurance Program (WRCIP). 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, 1998, when three counties in the state of Washington joined together by signing an Interlocal Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2019, there are eight counties 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 re-insurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$45,000,000 with a self-insured retention (SIR) of \$50,000. Members are responsible for a \$1,000 to \$10,000 deductible for each claim, while the

program is responsible for the \$50,000 self-insured retention. Since the program is a cooperative program, there is a joint liability among the participating members toward the sharing of the \$50,000 self-insured retention, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$551,488.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 to \$10,000 per occurrence deductible. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Privacy and Network Liability coverage is offered with a \$10,000 member deductible and \$40,000 self-insured retention for systems using encryption and \$50,000 member deductible and \$50,000 self-insured retention for those without encryption.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500 (\$5,000 for sewer plants). Members are responsible for the full deductible amount of each claim. There is no program self-insured retention on this coverage.

Members contract to remain in the program for a minimum of one year, and must give notice prior to December 31 before terminating participation the following December 1. The Interlocal Agreement is renewed automatically each year. Even after termination, a member remains 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.

The program is governed by an eight-member board of directors elected by each member's designated voting representative. It is felt the individual counties are best able to select their own representatives to manage their insurance association.

The program is funded by its member participants and has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, claims adjustment, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the policy year ending December 1, 2019, were \$996,618.45.

WRCIP's financial statements may be obtained by contacting them at:
Washington Rural Counties Insurance Fund
451 Diamond Drive
Ephrata, WA 98823
info@wrcip.us
509.754.2027

B. Unemployment Compensation

The County is self-insured for unemployment compensation benefits. In 2019 there were five unique claims totaling \$21,045. At the end of the fiscal year, a total of \$180,808 remains in the unemployment self-insurance fund.

Note 10 – Joint Ventures, Component Units, and Related Parties

A. Joint Ventures

The Board of County Commissioners are appointed to boards and committees where, in part, they can be responsible for fiscal decisions made for those entities.

1. *Martin Hall Juvenile Facilities Consortium* - The County is a member of a nine-member consortium of counties which, through a 1996 interlocal agreement, committed to jointly renovate, operate and maintain the Martin Hall Juvenile facility located near Medical Lake, Washington. This agreement has an initial term of fifty years with an automatic renewal for another fifty years upon exercise of an option to renew the Ground Lease from the State of Washington. Community, Counseling and Correctional Services Inc. of Butte, Montana contracts with the consortium to manage the facility in accordance with all legal requirements.

The County has an ongoing monthly obligation for 9.26% (2.5 beds/day) of operation or maintenance costs based on the annual Martin Hall facility budget, which is billed monthly. Additionally any bed days used by Whitman County beyond the 2.5 beds/day/month allocated are billed at the member rate determined each year. Maintenance which qualifies as Capital Improvement Projects is billed as a separate line item on an annual basis to allow counties to pay using non-current expense funds.

By law, adult and juvenile inmates must be separated from any Sight and Sound contact. The County does not have the ability to house juveniles in the County's Colfax, Washington correction facility due to these requirements.

Each participating county has a voting and alternate member of the Martin Hall Board. These individuals are selected from and empowered to act on behalf of the Board of County Commissioners of each member county.

According to the State Auditor's Office Financial Intelligence Tool, in 2018 Martin Hall reported \$2,382,737.00 in revenues and \$2,010,756.00 in expenditures. The audited 2017 financial report for GCBH shows a budget of \$2,002,980. The 2018 financial reports were not available through the State Auditor's office at the time of submission.

B. Component Units

Whitman County does not have any component units to report at this time.

C. Related Parties

1. *Greater Columbia Behavioral Health Regional Support Network (GCBH)* - GCBH manages a network of Behavioral Health agencies located in Asotin, Benton, Columbia, Franklin, Garfield, Klickitat, Walla Walla, Whitman and Yakima counties. GCBH operates through an Interlocal Agreement with these nine counties to provide services through contracts with the State of Washington.

GCBH ensures behavioral health services are available to enrollees through its provider network and works collaboratively with system stakeholders. GCBH envisions a community that encourages recovery, cultural competency, clinical excellence and access to services.

There are no 2019 financial transactions between Whitman County and GCBH.

2. *Snake River Salmon Recovery Board (SRSRB)* – The SRSRB convened in 2002 for the purpose of developing a locally supported, technically sound plan to recover salmon that has been adopted by the State of Washington and Federal Government. The SRSRB is represented by each of the five counties in Southeast Washington and the Confederated Tribes of the Umatilla Indian Reservation. They advise, recommend, and approve funding for habitat projects, monitoring programs and administrative functions necessary to implement the salmon recovery plan.

There are no 2019 financial transactions between Whitman County and SRSRB.

3. *Washington Counties Insurance Fund (WCIF)* – Washington Counties Insurance Fund (WCIF) is a public sector, non-profit, multiple employer, health and welfare trust located in Tumwater, WA. WCIF was formed to pool the cost of employee benefits for counties, taxing districts, and special purpose districts throughout the state. The purpose of the WCIF board is to administer these programs for the benefit of its members.

There are no 2019 financial transactions between Whitman County and WCIF.

4. *Washington Rural Counties Insurance Pool (WRCIP)* – Refer to Note 9 of this document.

In 2019, Whitman County paid \$585,272 for insurance coverage and deductibles to WRCIP.

5. *Palouse Empire Fair Board (PEFB)* –The responsibilities of the Palouse Empire Fair Board is to advise and assist the Whitman County Fair Manager and Whitman County Board of County Commissioners in managing the county-owned fair facilities to accomplish the mission and goals of the Palouse Empire Fair and utilization of fair facilities.

These responsibilities include scheduling of the facilities for year around events at the Palouse Empire Fairgrounds, conduct and promote the annual Palouse Empire Fair, maintain and improve the amenities of the facilities located at the Palouse Empire Fairgrounds, expanding capabilities of the facility through modernization and infrastructure refurbishing, cultivating citizen participation through the development of a positive volunteer program, defining the Fairgrounds as a regional resource, showcasing the agricultural heritage of the area and augmenting services available to the tourism industry of the area.

6. *Aging and Long Term Care of Eastern Washington (ALTCEW)* - was formed in 1978 through an interlocal agreement between local governments. Its Governing Board represents the members of this interlocal agreement, and provides oversight to make sure the agency is working to meet the needs of local communities. ALTCEW is mandated to assist seniors in finding the services they need to remain independent and safe in their homes for as long as possible, serving Whitman, Spokane, Ferry, Stevens and Pend Oreille Counties. The County pays annual dues, and in 2019 the dues totaled \$4,057.

According to the State Auditor's Office Financial Intelligence Tool, in 2018 ALTCEW reported \$14,714,347 for revenues and \$14,078,531 for expenditures. The 2019 financial reports were not available through the State Auditor's office at the time of submission.

7. *Palouse Rural Transportation Planning Organization (PRTPO)* – PRTPO was formed in 1991 as a result of the Growth Management Act (GMA). PRTPO is Washington State's regional transportation planning organization (RCW 47.80) overseeing and assisting various local and regional transportation planning efforts throughout the southeast corner of the State. The Palouse RTPO serve four counties; Asotin, Columbia, Garfield, and Whitman in the legislative district of 5th and 16th. Whitman County joined in 2003. The agency is funded and regulated by the Washington State legislatures and Department of Transportation (WSDOT), and also serves as a regional transportation planning council for four counties.

They work closely with four county elected officials, public works offices, local cities and towns, other local government and nonprofit agencies, public transit agencies, ports, the public, WSDOT and the Lewis-Clark Valley Metropolitan Planning Organization to deliver comprehensive transportation planning and policy services for the region. The most recent update to the plan was in March of 2018.

PRTPO does not report their financials to the Washington State Auditor's Office.

8. *Southeast Washington Economics Development Association (SEWEDA)* - SEWEDA is dedicated to developing entrepreneurs, businesses, and industries within our region of Asotin, Columbia, Garfield, and Whitman Counties of Washington. SEWEDA connects

businesses with Federal, State, Regional and Local resources to promote economic vitality by creating and retaining jobs through business, tourism, and community development while preserving the culture, environment, unparalleled quality of life and civic interests Asotin, Columbia, Garfield, and Whitman Counties residents.

SEWEDA does not report their financials to the Washington State Auditor's Office. To view their Comprehensive Economic Development Strategy, please visit seweda.org.

9. *Whitcom Executive Committee/Finance Committee* - Whitcom is the consolidated E-911 dispatch center for Whitman County, City of Pullman, Washington State University, City of Moscow, ID, and Asotin County, WA. The County has an appointed Commissioner member on the board of Whitcom. The County also pays contracted cost for services, \$248,940 in 2019 as well as facilitating pass-through state grants of \$671,339.

According to the State Auditor's Office Financial Intelligence Tool, in 2018 Whitcom reported \$2,900,471 in revenues and \$3,085,437 in expenditures. The audited 2017 and 2018 financial report for Whitcom shows 2018 ending cash and investments of \$1,086,994. The 2018 final appropriated budget was \$3,142,218. The 2019 financial reports were not available through the State Auditor's office at the time of submission.

10. *Workforce Development Council/Eastern Washington Partnership* - Eastern Washington Partnership (EWP) Workforce Development Council (WDC) is a 19-member volunteer board of directors, a majority of whom are from the private sector. The board designs and administers a workforce development system to meet the needs of employers, workers, job seekers, and youth in the Counties of Asotin, Columbia, Ferry, Garfield, Lincoln, Pend Oreille, Stevens, Walla Walla, and Whitman under the Workforce Innovation and Opportunity Act of 2000. Federal funding funneled through the Washington State Employment Security Department is distributed to the WDC and contracted out to different service providers. Once contracts are awarded, they are tracked and monitored by WDC staff to ensure that program goals and objectives are being met.

The Eastern Washington Partnership with the Workforce Development Council does not report their financials to the Washington State Auditor's Office. For more information, please visit ewpartnership.org.

Note 11 – Other Disclosures

A. Closure and Post Closure Care Cost

The County has operated a Municipal Solid Waste (MSW) landfill facility since the early 1970s

at the Carothers Road Landfill facility near Pullman. The three original MSW cells (cells 1, 2 and 3) were closed and covered in 1995 in accordance with Washington State Department of Ecology (DOE) requirements as outlined in WAC 173-304. Amongst the provisions of the WAC are requirements to perform long-term ground water quality monitoring, gas emissions monitoring, and maintenance of the closed cells. Post closure activities for these cells are expected to carry on for another several years.

In the fall of 2017, the County undertook the design and construction of some large-scale repairs and upgrades to the cover materials over cells 2 and 3. A large area of settlement was identified, and required re-grading, and the gas monitoring system needed upgrades and repairs to be useful for monitoring. The repair work was completed in 2018. There has been ongoing monitoring of the condition of the cover materials and the repaired areas through 2019. Monitoring and ongoing maintenance of cover materials is part of the Closure and Post-Closure activities required by our Operating Permit.

A fourth cell at the facility, Cell #4, is still open and receiving “Limited Purpose” waste (mostly construction debris and asbestos). This cell is permitted in accordance with the provisions of WAC 173-350. The County has hired a consulting engineering firm to provide preliminary design work for closure of Cell #4, and a more accurate estimate of the number of years remaining for active filling before conducting closure activities. The revised estimate (completed in 2019) is that Cell #4 will be able to receive waste for another 15 to 20 years, at the current rate of filling. Once the cell is closed, it will require on-going, long-term monitoring and maintenance, the same as the closure system for Cells 1 through 3.

The Solid Waste Reserve Fund’s purpose is to finance the closure and post-closure care (monitoring and maintenance) costs. Post-closure activities for Cell #4 are predicted to carry on for a minimum of twenty years after closure, assuming there is no need for remediation or large scale repairs to the facility. Closure costs are estimated to be approximately \$986,000 (2018). Post closure care costs (facility maintenance and environmental monitoring) are in addition to the closure costs. Current fund balance (a portion of the Solid Waste Reserve Fund balance) allocated for post-closure care is estimated at \$1,000,000. Based on the projected future contributions to the closure/post-closure fund, the current 2019 liability for closure and post-closure care is \$1,700,000.

The 2019 annual costs associated with the landfill for post-closure activity (monitoring and maintenance) for Cells 1-3 were \$11,094 to cover repairs, groundwater monitoring, analytical testing, consulting engineering services, and inspections. In 2019, \$48,095 was spent on professional services with respect to the repairs, upgrades, and permitting to meet regulatory requirements.

Both WAC 173-304-467 and WAC 173-350-600 require public entities to maintain a financial assurance account. The sole purpose of the account is to bear the costs of performing closure

and post-closure activities at the facility. The Operations plan for the facility has been submitted to the Whitman County Environmental Health Department and the Department of Ecology for approval. The Permit was granted in early 2020. The financial assurance plan and funds have been reviewed and approved by DOE and the jurisdictional health department.

The County established a fund for closure and post-closure costs (Fund 410, Solid Waste Reserve), which meets the requirements of the WAC provisions. A portion of the tipping fee collected at the facility (\$2.50/ton for several years and then was increased to \$4.00/ton on September 1, 2019) is transferred to the Reserve fund from the Solid Waste Fund. The amount deposited in the Reserve Fund was increased to account for higher projected Closure and Post-Closure Care costs. The amount transferred to the Solid Waste Reserve Fund in 2019 was \$109,066. The amount of the transfer is modeled to increase over the coming years to cover the cost of closure and post-closure activities (see Great West Engineering Financial Model Report, 2019, which assessed whether the balance and growth of the fund is projected to be sufficient to cover the long-term costs of closure and post closure activities). Reserve Fund Balance at the end of 2019 was \$1,696,986.

B. Pollution Remediation Obligation

The County continually reviews any possible pollution remediation and foresees no obligations at this time for any of the remediation items mentioned below. The County considered asbestos removal, EPA superfund sites, Brownfield remediation, leaking underground storage tanks, chemical spills, and water pollution as possible pollution remediation situations. To review specifically:

1. **Asbestos removal** – The County placed asbestos removal in two categories; voluntary commencement and imminent threat for any County-owned site or properties. Known points of exposure are the Courthouse main building. Asbestos inspections are completed annually by staff and every three years by an outside contractor to determine if there are any imminent threats, and if those threats are found they are immediately remedied by an outside contractor who is responsible for proper disposal. Site-specific surveys are conducted before any action is taken on construction or remodeling in or around any properties owned by the County. This process involves an outside contractor to be brought in to assess any possible asbestos exposures and eradicate the issue and properly dispose of materials as part of any County renovation. Costs of abatements in the last several years have run from \$1,000 to \$36,000 and have occurred because of contingency to construction during planned renovation projects. In May of 2019, 1,000 square feet of asbestos was abated at a cost of \$4,172. In July of 2019, the Pullman Public Health Department was surveyed for asbestos that cost \$1,895.
2. **EPA Superfund Sites** – This is not applicable to the County.
3. **Brownfield Remediation** – This is not applicable to the County.

4. **Leaking underground storage tanks** – The County owns one underground storage tank beneath the parking lot north of the Colfax Jail Facility. It is a small 1,000-gallon tank containing diesel fuel for a nearby generator. The tank is monitored weekly by the Facilities Maintenance staff to ensure that lines are tight, and fuel usage is measured and documented with run time recording. The tank has an alarm system, and an outside contractor performs annual inspections of the tank to ensure its viability and safety. Any leak would be detected immediately, and remediation is considered negligible.
5. **Chemical Spills** - Four departments within the County are involved with hazardous chemicals. The Parks, Facilities, and Fairgrounds employees are licensed and trained to apply chemicals. Employees follow all applicable laws and procedures concerning chemical spills, storage, and application. No hazardous chemical spills occurred in/on the County's Parks, Facilities, or Fairgrounds in 2019.

The County Public Works Department uses chemicals each year to help with control of vegetation. Small quantities of chemical agents may be stored at each of the shop or field sites (typically less than five gallons). The primary vegetation management division is based out of the central shop on Duncan Springs Road. Larger quantities of chemical agents are stored at this shop facility for use in our roadside spray program. We endeavor to store as little material as possible to manage the program. We also endeavor to store as little material as possible over the winter months when we are not actively spraying weeds and vegetation.

Public Works personnel are trained and certified with either their hazardous materials licenses to transport, or a certified "Public Operators" license for application. All storage areas for chemicals are in covered and appropriately-marked storage buildings. Employees follow applicable laws and procedures when handling chemicals and are trained to react appropriately to the possibility of spills. There were no reported spills for the Public Works Department in 2019.

6. **Water Pollution** –Five septic systems are located at the Fairgrounds facility. They are situated at proper distances from a creek running through the 47-acre site. There are seven holding tanks and dump stations that are continually monitored and serviced by licensed pumping companies in the region. Animal manure and bedding materials accumulated during Fairground events are hauled away to eliminate any possible pollution situation.

C. Litigation, Claims, Assessments

There is one current lawsuit against the County.

1. The plaintiff is named Leslie Hehr, who alleges unlawful and excessive use of force by a Sheriff's Deputy in 2016. This matter has been referred to the County's insurer, who has retained the Spokane firm of Evans Craven and Lackey. The County Prosecutor respectfully declines to provide information as to the County's defense strategy in the matter, however, he believes it is unlikely that this case will result in any monetary liability to the County that would not be covered by the County's insurance with Clear Risk Solutions.

D. Prior Period Adjustments

The 2019 Prior Period Adjustments for the County netted to \$3,068. Below are explanations of the adjustments.

In 2019 District Court and the finance staff discovered that funds deposited into the Public Defense fund were to be transferred to the General Fund each year. This did not happen for the 2011, 2012, and 2013 financial years. Additionally, 2009 and prior, partial funds were moved to the General Fund. The total of funds moved decreased the 136.030.003 Public Defense Fund by \$184,172.00 and increased the General Fund \$184,172.00.

The County created a new bank account for the Flexible Spending Account. When the Human Resources department moved to the new bank account, the cash was moved, but the carryover was not removed from the 999.000.000 and the revenue was not posted to the prior year or the 001.013.000 fund. This resulted in a total decrease in the 999.000.000 fund of \$3,255 and an increase in the 001.000.000 fund for \$3,255.

A warrant was issued to the Department of Corrections in the amount of \$187.09. The warrant paid the Department of Corrections their portion of the DNA fees for 2018 that were collected by the Whitman County Clerk in 2018.

E. Write-off of Bad Debt

In April of 2019, the Whitman County Board of Commissioners approved the write off of \$173.62 in bad debt. The bad debt was a result of benefit coverage that had been paid for an employee, and the employee portion of those benefits was never returned after three invoices were sent in 2018. The County deemed the funds uncollectable and removed them from the accounting records.

F. Rolling Up Funds

For the purpose of financial reporting presentation, the following funds were rolled up into one reporting unit:

The Special Revenue Funds and Debt Service Fund listed in the table below were rolled up

into Current Expense/General Fund because they were not restricted by RCW, contract, agreement, or any other instrument or source.

Fund Name/Number	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Self-Insurance Fund (101)	26,758	41	12,093	14,706
Building and Development (102)	93,337	110,995	154,199	50,133
Extension Publications (106)	371	139	-	510
Inmate Welfare (118)	8,103	13,575	11,005	10,673
Sheriff K-9 Unit (122)	21,860	500	662	21,698
Donations & Planned Giving (125)	348,037	8,434	3,598	352,873
Juvenile Special Revenue (129)	87,098	2,564	5,666	83,996
Inter-Local Drug Fund (130)	12,525	-	-	12,525
Commissioner Special Revenue (133)	379,579	150,000	69,915	459,664
Federal Equitable Sharing (138)	225,907	4,977	-	230,884
Debt Service-County (210)	1	86,889	86,889	1
Combined with other General Funds	1,203,576	378,114	344,027	1,237,663

Capital Project Funds 300, 310, and 320 were reported under the 300 fund number. The table below shows the detail of the rollup.

Fund Number/Name	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
300 Capital Projects General	1,394,100	699,544	380,277	1,713,367
310 Capital Projects Fair Museum	13,247	1,506,414	1,351,380	168,281
320 Capital Projects GO Bond Funds	112,368	349	-	112,717
Combined Funds under 300	1,519,714	2,206,307	1,731,657	1,994,364

Solid Waste Fund 400 and Solid Waste Reserve Fund 410 were reported under the 400 fund number. The table below shows the detail of the rollup.

Fund Number/Name	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
400 Solid Waste Fund	2,229,910	4,483,640	3,801,713	2,911,837
410 Solid Waste Reserve Fund	1,610,763	145,412	59,189	1,696,986
Combined Funds under 400	3,840,673	4,629,052	3,860,902	4,608,823

G. Extraordinary Events Occurring After 2019

In February 2020 the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus (COVID-19). In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges, and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

The state of emergency closed or severely inhibited most business that were not considered essential and cautioned Washington residents to stay home. Most County offices were closed to the public with many employees working from home and others on temporary emergency leave. The County was allowed to proceed with Phase 2 of the Governor's plan to safely open the state on May 15, 2020.

The mandates under the state of emergency will impact the amount of revenue the County receives. The extent of this impact is yet to be determined, but it is monitored regularly. Areas of concern are taxes (sale and gas), state-shared revenues and entitlements, and interest income. Several departments and County facilities are closed to the public for an indeterminate period as directed by the state which will affect the collection of taxes, fees, and fines. At the end of April 2020 the County compared all 2020 revenue to 2019.

Revenue	2020 Actual	2019 Actual
Property Tax	5,242,443	4,521,677
Other Taxes	1,626,653	1,560,460
Licenses & Permits	125,016	118,025
Payment in Lieu of Taxes/Federal Lease	1,105	-
State-Shared Revenues, Entitlements	2,090,054	1,907,745
Charges for Services	2,793,137	3,081,389
Fines/Penalties	291,158	407,448
Interest Income	228,509	424,579
Rents/Leases	20,193	12,489

12,418,268 **12,033,812**

The Board of County Commissioners is continually addressing the impact of expenditures and has currently engaged a travel ban on all non-essential travel and placed all department heads and elected officials in charge of managing their employees' time on campus. These measures will be in place at least until we exit the Governor's phase recovery plan. All capital spending is being reviewed to only initiate projects that have an emergent need. Events such as the Palouse Empire Fair are being vetted for their feasibility under the Governor's Phase 3 rules as well as fiscal ramifications.

In an initial call for a reduction in the 2020 budget to assist with the reduction in revenue and increase in expenditures specific to COVID-19 that is not reimbursable from federal and state sources/grants, several departments offered a budget reduction of \$338,000 that will occur in July or August 2020. The departments are asked to look further into their expenditures for budget cuts for the upcoming Budget Amendment.

The County has applied for and/or received grant funding and is set to receive reimbursement from Federal and State sources for expenditures directly related to the pandemic.

**Whitman County
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Public Works Building Bond--Holman Capital	3/31/2031	1,703,203	-	112,443	1,590,760
	Total General Obligation Debt/Liabilities:		1,703,203	-	112,443	1,590,760
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	Solid Waste Revenue Bond	12/20/2023	1,090,425	-	202,559	887,866
259.12	Compensated Balances		728,173	42,745	-	770,918
263.22	Landfill Closure and Post-Closure Liability		1,700,000	-	-	1,700,000
263.52	Capital Lease--Purchase Emergency Communications	7/20/2025	1,265,267	-	162,077	1,103,190
264.40	LEOFF 1 OPEB Liability		1,404,242	144,346	-	1,548,588
264.30	Net Pension Liability		4,060,980	-	832,249	3,228,731
	Total Revenue and Other (non G.O.) Debt/Liabilities:		10,249,087	187,091	1,196,885	9,239,293
	Total Liabilities:		11,952,290	187,091	1,309,328	10,830,053

**Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State Department of Health)	WIC Grants To States (WGS)	10.578	CLH18268	130,011	-	130,011	-	1, 2, 4
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State Department of Health)	WIC Grants To States (WGS)	10.578	CLH18268	379	-	379	-	1, 2, 4
			Total CFDA 10.578:	130,390	-	130,390	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-016	39,105	-	39,105	37,855	1, 2, 4, 5
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18-62210-016	44,804	-	44,804	43,304	1, 2, 4, 5
			Total CFDA 14.228:	83,909	-	83,909	81,159	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Crime Victim Assistance	16.575	19-31101-534, 20-31101-534	53,081	-	53,081	-	1, 2

The accompanying notes are an integral part of this schedule.

**Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Community Services and Housing Division, Office of Crime Victims Advocacy)	Violence Against Women Formula Grants	16.588	F18-31103-017	25,818	-	25,818	9,874	1, 2, 5
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	State Criminal Alien Assistance Program	16.606	2019-H0566- WA-AP	-	902	902	-	1, 2
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	56,298	-	56,298	10,760	1, 2, 5
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-7295	571	-	571	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9156	2,367	-	2,367	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9459	200,685	-	200,685	-	1, 2

The accompanying notes are an integral part of this schedule.

**Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9460	324,785	-	324,785	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-8938	19,983	-	19,983	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9012	2,212	-	2,212	-	1, 2
Total Highway Planning and Construction Cluster:				550,603	-	550,603	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	1,062	-	1,062	-	1, 2
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	National Priority Safety Programs	20.616	N/A	174	-	174	-	1, 2

The accompanying notes are an integral part of this schedule.

**Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	National Priority Safety Programs	20.616	n/a	2,920	-	2,920	-	1, 2
			Total CFDA 20.616:	3,094	-	3,094	-	
			Total Highway Safety Cluster:	4,156	-	4,156	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	CLH18268	34,265	-	34,265	-	1, 2, 4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	CLH18268	3,315	-	3,315	-	1, 2, 4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	n/a	14,131	-	14,131	-	1, 2, 3
			Total CFDA 93.268:	17,446	-	17,446	-	

The accompanying notes are an integral part of this schedule.

Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via State of Washington Department of Social and Health Services)	Child Support Enforcement	93.563	75-1501-0-0-609	16,149	-	16,149	-	1, 2
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via State of Washington Department of Social and Health Services)	Child Support Enforcement	93.563	75-1501-0-1-609, 2110-80496	71,852	-	71,852	-	1, 2
Total CFDA 93.563:				88,001	-	88,001	-	
Medicaid Cluster								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Walla Walla County Public Health)	Medical Assistance Program	93.778	n/a	4,000	-	4,000	-	1, 2
Total Medicaid Cluster:				4,000	-	4,000	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18268	40,764	-	40,764	-	1, 2, 4

The accompanying notes are an integral part of this schedule.

**Whitman County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Parks and Recreation Commission)	Boating Safety Financial Assistance	97.012	N/A	16,088	-	16,088	-	1, 2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department)	Emergency Management Performance Grants	97.042	E20-174	8,136	-	8,136	-	1, 2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department)	Emergency Management Performance Grants	97.042	E19-132	17,447	-	17,447	-	1, 2
				Total CFDA 97.042:	-	25,583	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department)	Pre-Disaster Mitigation	97.047	E19-182	54	-	54	-	1, 2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Greater Spokane Department of Emergency Management)	Homeland Security Grant Program	97.067	GSEM-1711, E18-163	18,681	-	18,681	-	1, 2
				Total Federal Awards Expended:	902	1,150,039	101,793	

The accompanying notes are an integral part of this schedule.

Whitman County

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

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

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Non-cash Awards - Vaccinations

The amount of vaccine reported on the Schedule is the value of vaccine received by the County during the current year and priced as prescribed by the County Health Officer.

Note 4 – Indirect Cost Rate

The Public Health Department has a Stated Indirect Rate of 0% from January-June 2019 and 58% for July-December 2019 for most of their grants.

The U.S. Department of Housing and Urban Development (HUD) via the Washington State Department of Commerce paid the County a \$2,750 overhead fee for each Community Development Block Grant, each running from July 1 through June 30. In 2019 the County received \$1,500 for 18-66210-016 and \$1,250 for 19-66210-016.

With the exception of the two items noted above, all other County entities can elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. No other departments elected to collect an indirect cost rate.

Note 5 – Amounts Awarded to Sub-Recipients

Included in the total amount for these programs is \$101,793 that were passed through to a sub-recipient(s) that administered its own project.

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.

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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.

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