



Office of the Washington State Auditor  
Pat McCarthy

# Financial Statements and Federal Single Audit Report

## City of Mattawa

For the period January 1, 2022 through December 31, 2022

*Published December 18, 2023*

Report No. 1033802



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

December 18, 2023

Mayor and City Council  
City of Mattawa  
Mattawa, Washington

**Report on Financial Statements and Federal Single Audit**

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

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

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### City of Mattawa January 1, 2022 through December 31, 2022

#### SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the City of Mattawa 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 City’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 City.

##### Federal Awards

##### Internal Control over Major Programs:

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

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

We reported no findings that are required to be disclosed 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>ALN</u>	<u>Program or Cluster Title</u>
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The City 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

### 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*

#### **City of Mattawa January 1, 2022 through December 31, 2022**

Mayor and City Council  
City of Mattawa  
Mattawa, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the City of Mattawa, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated December 12, 2023.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by 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.

#### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## **REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this

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

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 12, 2023



## INDEPENDENT AUDITOR'S REPORT

### Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

**City of Mattawa**  
**January 1, 2022 through December 31, 2022**

Mayor and City Council  
City of Mattawa  
Mattawa, Washington

## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

### Opinion on Each Major Federal Program

We have audited the compliance of the City of Mattawa, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2022. The City's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## REPORT ON 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### 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

December 12, 2023

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### **City of Mattawa January 1, 2022 through December 31, 2022**

Mayor and City Council  
City of Mattawa  
Mattawa, Washington

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **Unmodified and Adverse Opinions**

We have audited the financial statements of the City of Mattawa, as of and for the year ended December 31, 2022, and the related notes to the financial statements, as listed in the financial section of our report.

### **Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, the City has prepared these financial statements to meet the financial reporting requirements of state law and 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 accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the City of Mattawa, and its changes in cash and investments, for the year ended December 31, 2022, on the basis of accounting described in Note 1.

### **Adverse Opinion on U.S. GAAP**

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Mattawa, as of December 31, 2022, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

## **Basis for Unmodified and Adverse Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

## **Matter Giving Rise to 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. As described in Note 1 of the financial statements, the financial statements are prepared by the City in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management 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 BARS Manual 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and

*Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's financial statements. The accompanying 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 also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023 on our consideration of the City's internal control over financial reporting and on the 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 the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Pat McCarthy". The signature is fluid and cursive, with the first name "Pat" and last name "McCarthy" clearly distinguishable.

Pat McCarthy, State Auditor

Olympia, WA

December 12, 2023

## **FINANCIAL SECTION**

### **City of Mattawa January 1, 2022 through December 31, 2022**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2022  
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2022  
Notes to the Financial Statements – 2022

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2022  
Schedule of Expenditures of Federal Awards – 2022  
Notes to the Schedule of Expenditures of Federal Awards – 2022



**City of Mattawa**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>Total for All Funds (Memo Only)</b>	<b>001 Current Expense Fund</b>	<b>101 Street Fund</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	3,994,813	1,571,767	324,925
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	1,255,352	1,143,741	-
320	Licenses and Permits	35,972	35,699	273
330	Intergovernmental Revenues	2,422,105	1,062,922	1,359,183
340	Charges for Goods and Services	2,295,535	179,731	637
350	Fines and Penalties	24,525	-	-
360	Miscellaneous Revenues	231,926	157,851	26,539
Total Revenues:		6,265,415	2,579,944	1,386,632
<b>Expenditures</b>				
510	General Government	275,554	275,554	-
520	Public Safety	1,221,328	1,221,328	-
530	Utilities	1,518,173	-	2,980
540	Transportation	134,183	-	134,183
550	Natural/Economic Environment	135,684	135,684	-
560	Social Services	2,904	2,904	-
570	Culture and Recreation	66,693	66,693	-
Total Expenditures:		3,354,519	1,702,163	137,163
Excess (Deficiency) Revenues over Expenditures:		2,910,896	877,781	1,249,469
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	308,852	-	-
397	Transfers-In	132,620	-	121,950
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	1,045,897	-	-
Total Other Increases in Fund Resources:		1,487,369	-	121,950
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	1,934,594	11,484	1,125,024
591-593, 599	Debt Service	201,773	47,616	-
597	Transfers-Out	132,620	10,670	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	2,372	672	-
Total Other Decreases in Fund Resources:		2,271,359	70,442	1,125,024
<b>Increase (Decrease) in Cash and Investments:</b>		<b>2,126,906</b>	<b>807,339</b>	<b>246,395</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	2,448,497	1,284,777	571,321
50841	Committed	23,354	-	-
50851	Assigned	2,573,526	17,991	-
50891	Unassigned	1,076,337	1,076,337	-
<b>Total Ending Cash and Investments</b>		<b>6,121,714</b>	<b>2,379,105</b>	<b>571,321</b>

<b>140 Transportation Benefit Fund</b>	<b>350 Capital Improvement Fund</b>	<b>401 Water Operating Fund</b>	<b>405 Sewer Operating Fund</b>	<b>420 Solid Waste Fund</b>
312,621	138,080	1,321,450	230,091	95,879
-	-	-	-	-
80,797	30,814	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	800,878	907,194	407,095
-	-	14,948	7,138	2,439
-	676	6,127	40,183	550
<u>80,797</u>	<u>31,490</u>	<u>821,953</u>	<u>954,515</u>	<u>410,084</u>
-	-	-	-	-
-	-	-	-	-
-	-	530,679	596,067	388,447
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>530,679</u>	<u>596,067</u>	<u>388,447</u>
<u>80,797</u>	<u>31,490</u>	<u>291,274</u>	<u>358,448</u>	<u>21,637</u>
-	-	-	308,852	-
-	-	5,335	5,335	-
-	-	-	-	-
-	-	1,900	1,043,997	-
<u>-</u>	<u>-</u>	<u>7,235</u>	<u>1,358,184</u>	<u>-</u>
-	11,144	14,339	769,899	2,704
-	-	70,934	83,223	-
121,950	-	-	-	-
-	-	-	-	-
-	-	850	850	-
<u>121,950</u>	<u>11,144</u>	<u>86,123</u>	<u>853,972</u>	<u>2,704</u>
<b>(41,153)</b>	<b>20,346</b>	<b>212,386</b>	<b>862,660</b>	<b>18,933</b>
-	-	-	-	-
271,468	158,427	79,334	83,170	-
-	-	11,677	11,677	-
-	-	1,442,824	997,899	114,812
-	-	-	-	-
<u>271,468</u>	<u>158,427</u>	<u>1,533,835</u>	<u>1,092,746</u>	<u>114,812</u>

**City of Mattawa**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<u>Custodial</u>
308	Beginning Cash and Investments	1,031
388 & 588	Net Adjustments	-
310-390	Additions	626
510-590	Deductions	<u>1,657</u>
	Net Increase (Decrease) in Cash and Investments:	(1,031)
508	Ending Cash and Investments	-

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

**Note 1 - Summary of Significant Accounting Policies**

The City of Mattawa was incorporated in 1958 and operates under the laws of the state of Washington applicable to a non-charter code city with a mayor-council form of government. The city is a general-purpose local government and provides public safety, street services, park, general administrative services, as well as fire protection and health through contracted services. In addition, the city owns and operates a water and wastewater treatment system.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to 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 presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

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

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

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.

FIDUCIARY FUND TYPES:

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

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.

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

C. Cash and Investments

See Note 4 - *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 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours (Guild up to 224 hours) and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees receive payment for ½ unused sick leave after 5 years of employment. Payments are recognized as expenditures when paid.

As of December 31, 2022, the city's compensated absence liability was \$82,729.

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

**F. Long-Term Debt**

See Note 6 – *Long-Term Debt (formerly Debt Service Requirements)*.

**G. Restricted and Committed Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the city council. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
101-Street Fund	571,322		571,322	Restricted due to the motor vehicle tax revenue and ordinance 31
106 LFRF Fund	1,284,777		1,284,777	Restricted due to Federal Regulations
140-Transportation Benefit Fund	271,468		271,468	Restricted due to road improvements and ordinance 586
350-Capital Improvement Fund	158,427		158,427	Restricted due to real estate excise tax revenue and ordinance 245
401-Water Operating Fund	79,334	11,677	91,011	Restricted by bond covenant. Committed due to utility deposits.
405-Sewer Operating Fund	83,170	11,677	94,847	Restricted by bond covenant. Committed due to utility deposits.
<i>Totals</i>	2,448,498	23,354	2,471,852	

**Note 2 - Budget Compliance**

The city adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund 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 appropriated and actual expenditures for the legally adopted budgets were as follow:

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - Current Expense Fund				
Current Expense Fund	1,492,236.50	1,458,859.53	33,376.97	Spent less than anticipated
<b>Total 001 - Current Expense Fund</b>	<b>1,492,236.50</b>	<b>1,458,859.53</b>	<b>33,376.97</b>	
101 - Street Fund	1,426,409.58	1,262,186.41	164,223.17	Spent less than anticipated
105 - COPS Grant	122,356.00	150,137.41	-27,781.41	Expenditures not budgeted due to unknown expenditures of Subrecipient
106 - LFRF Fund	44,706.03	44,706.03		
107 - Public Safety Tax Fund	272,214.32	261,867.18	10,347.14	Spent less than anticipated
140 - Transportation Benefit Fund	121,950.00	121,950.00		
350 - Capital Improvement Fund	11,144.00	11,143.55	0.45	Rounding
401 - Water Operating Fund				
Water Operating Fund	625,423.00	546,008.59	79,414.41	Spent less than anticipated
Water Bond Debt Fund	69,943.86	69,943.86		
Water Deposits		850	-850	Change in accounting principal
<b>Total 401 - Water Operating Fund</b>	<b>695,366.86</b>	<b>616,802.45</b>	<b>78,564.41</b>	
405 - Sewer Operating Fund				
Sewer Operating Fund	1,159,729.00	1,145,570.46	14,158.54	Spent less than anticipated
Sewer Debt Fund	56,997.04	56,353.94	643.1	Spent less than anticipated
Sewer Capital Improvement		247,267.28	-247,267.28	Unknown Engineering Expenditures for Grant/Loan
Sewer Deposits		850	-850	Change in accounting principal
<b>Total 405 - Sewer Operating Fund</b>	<b>1,216,726.04</b>	<b>1,450,041.68</b>	<b>-233,315.64</b>	
420 - Solid Waste Fund	381,147.00	391,151.78	-10,004.78	Rate Increase
635 - Customer Deposit Fund	1,849.00		1,849.00	Expenses reported in Water/Sewer Deposits
639 - Custodial Fund		1,656.95	-1,656.95	Expenditures not budgeted due to unknown fees

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

**Consolidation**

\$378,029.04 was eliminated in interfund transfers due to consolidation.

**Budget Amendments**

Ordinances 22-672, 22-674, 22-675, 22-676, 22-681 amended the city's original appropriated amounts to the final appropriated amounts.

**Note 3 – COVID-19 Pandemic**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The city qualified for the Coronavirus State & Local Fiscal Recovery Funds (ARPA). The city received funds in the amount of \$1,329,483 which can be used in compliance of Treasury's regulations.

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

**Note 4 – Deposits and Investments**

Investments are reported at fair value. Deposits and investments by type at December 31, 2022 are as follows:

Type of Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City/Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits	3,159,927		3,159,927
Petty Cash	700		700
LGIP	242,707		242,707
Government Bond	2,717,566		2,717,566
Xpress Bill Pay Deposit	815		815
<i>Totals</i>	6,121,715		6,121,715

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

Investments in the State Local Government Investment Pool (LGIP)

The city is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the city or its agent in the government's name.



**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

**Note 5 – Leases**

The city leases a postage machine from Quadient Leasing USA, Inc. for \$59 per month under a 63-month agreement. This lease can be cancelled 30-60 days prior to termination. In addition, the city leases two copier machines from Pacific Office Automation for \$228.45 per month under 5-year contracts. These contracts are non-cancelable.

The also city leases body cameras for police officers from Axon Enterprise, Inc for \$6,690.00 per year under a 5-year agreement. This lease can be terminated within 30 days prior to termination.

Lastly, the city leases police vehicles from Ford Motor Credit Company LLC for \$3,269.63 per month under a 5-year agreement.

Year	Lease Payments
2023	\$ 44,216.00
2024	\$ 46,023.00
2025	\$ 47,928.00
2026	\$ 18,671.00
2027	\$ 708.00
2028-2032	
2033-2037	
2038-2042	
2043-2047	
2048-2052	
2053-2057	
2058-2062	
<b>Total</b>	<b>\$ 157,546.00</b>

**Note 6 – Long-Term Debt** *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2022.

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

Year	Principal	Interest	Total Debt Service
2023	255,872	85,575	341,447
2024	281,552	58,853	340,405
2025	289,472	50,336	339,808
2026	274,553	41,817	316,369

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

2027	264,887	34,580	299,467
2028-2032	636,875	129,827	766,702
2033-2037	686,253	79,107	765,360
2038-2042	651,911	24,959	676,870
2043-2047	0	0	0
2048-2052	0	0	0
2053-2057	0	0	0
2058-2062	0	0	0
<i>Totals</i>	3,341,374	505,054	3,846,428

The notes show \$3,341,374 in principle outstanding debt and schedule 9 shows \$1,233,532. The note shows more as it included the Wastewater Treatment Facility loan future debt payments which is based on a preliminary amortization schedule, the city is still drawing down funds from this loan therefore the final future debt payments are not finalized yet by Dept. of Ecology.

**Note 7 – Other Disclosures**

Title for Disclosure	Details for Disclosure
Subsequent Event	In the minutes of 01/9/2023 it was discussed tha the Wastewater Treatment Facility Improvement Bids came back at \$4 million. This is a large amount compared to ther city's overall financial amounts.

**Note 8 – Pension Plans**

A. State Sponsored Pension Plans

Substantially all the city's 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 2/3 & 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:

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

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](http://www.drs.wa.gov).

At June 30, 2022 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	15182.04	0.00247700%	2,784,367,000	68,969	
PERS 2/3	25844.5	0.00321700%	(3,708,781,000)		(119,311)
LEOFF 2	24152.13	0.01166600%	(2,717,698,000)		(317,047)
		<i>Totals</i>		\$ 68,969	\$ (436,358)

**LEOFF Plan 2**

The city 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 9 - 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 city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city's regular levy for the year 2022 was \$1.84766 per \$1,000 on an assessed valuation of \$78,340,942 for a total regular levy of \$144,747.

**Note 10 – Risk Management**

The City of Mattawa is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of

**City of Mattawa**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

**City of Mattawa**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2022**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.51	POLICE VEHICLES	5/30/2026	154,366	-	31,892	122,474
263.51	Axon (PD Body Cameras)	12/31/2025	28,685	-	7,171	21,514
<b>Total General Obligation Debt/Liabilities:</b>			<b>183,051</b>	<b>-</b>	<b>39,063</b>	<b>143,988</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
252.11	DOE Planning Loan (EL 160638)	6/1/2037	28,560	-	2,256	26,304
252.11	COLUMBIA BANK -- WATER (Columbia Bank)	6/1/2027	372,543	-	56,165	316,378
252.11	COLUMBIA BANK -- SEWER (Columbia Bank)	6/1/2027	282,524	-	42,594	239,930
263.88	PW 07 962-014 (PWTF Loan 07-962-014)	7/1/2027	138,632	-	23,105	115,527
252.11	DOE WWTF Improvements Loan (WWTF Impr. DOE EL 190376)	1/31/2042	111,909	104,115	-	216,024
252.11	DOE Hydro Study (EL200395)	12/31/2041	114,632	-	9,585	105,047
259.12	COMPENSATED ABSENCES		68,361	14,368	-	82,729
264.3	PENSION LIABILITY		34,769	34,200	-	68,969
263.57	Quadiant (Postage Machine)	12/31/2027	-	3,717	177	3,540
263.57	Pacific Office Automation (Copier)		12,793	-	2,741	10,052
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>1,164,723</b>	<b>156,400</b>	<b>136,623</b>	<b>1,184,500</b>
<b>Total Liabilities:</b>			<b>1,347,774</b>	<b>156,400</b>	<b>175,686</b>	<b>1,328,488</b>

**City of Mattawa**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA Dept. of Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	20-62210-037	622,283	-	622,283	-	1,2,3
COMMUNITY ORIENTED POLICING SERVICE, JUSTICE, DEPARTMENT OF	Public Safety Partnership and Community Policing Grants	16.710		-	150,137	150,137	150,137	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	44,706	44,706	-	1,2,3
<b>Total Federal Awards Expended:</b>				<b>622,283</b>	<b>194,843</b>	<b>817,126</b>	<b>150,137</b>	

## City of Mattawa

### Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

#### Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the city's financial statements. The city reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

#### Note 2 – Federal Indirect Cost

The city has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the city's portion, are more than shown. Such expenditures are recognized following 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.

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

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

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

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

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