



Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report

Grays Harbor Communications Center

For the period January 1, 2021 through December 31, 2023

Published December 16, 2024

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

December 16, 2024

Administrative Board
Grays Harbor Communications Center
Aberdeen, Washington

Report on Financial Statements

Please find attached our report on the Grays Harbor Communications Center's financial statements.

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

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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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*

Grays Harbor Communications Center January 1, 2021 through December 31, 2023

Administrative Board
Grays Harbor Communications Center
Aberdeen, 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 Grays Harbor Communications Center, as of and for the years ended December 31, 2023, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Center's financial statements, and have issued our report thereon dated December 9, 2024.

We issued an unmodified opinion on the fair presentation of the Center'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 Center 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 audits of the financial statements, we considered the Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 Center'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 Center'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 Center'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 Center'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, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 9, 2024

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Grays Harbor Communications Center January 1, 2021 through December 31, 2023

Administrative Board
Grays Harbor Communications Center
Aberdeen, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the Grays Harbor Communications Center, as of and for the years ended December 31, 2023, 2022 and 2021, 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 Center 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 Grays Harbor Communications Center, and its changes in cash and investments, for the years ended December 31, 2023, 2022 and 2021, 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 Grays Harbor Communications Center, as of December 31, 2023, 2022 and 2021, or the changes in financial position or cash flows thereof for the years 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 Center, 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 Center 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.

Matters of Emphasis

As discussed in Note 5 to the financial statements, in 2022, the Center adopted new accounting guidance for presentation and disclosure of Leases as required by the BARS Manual. Our opinion is not modified with respect to this matter

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 Center'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 Center'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 Center'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 audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center's financial statements. The Schedules of Liabilities are 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 9, 2024 on our consideration of the Center'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 Center'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 Center'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, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 9, 2024

FINANCIAL SECTION

Grays Harbor Communications Center January 1, 2021 through December 31, 2023

FINANCIAL STATEMENTS

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SUPPLEMENTARY AND OTHER INFORMATION

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Grays Harbor Communications Center
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

Beginning Cash and Investments

308	Beginning Cash and Investments	7,348,991
388 / 588	Net Adjustments	-

Revenues

310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	4,598,954
340	Charges for Goods and Services	1,295,239
350	Fines and Penalties	-
360	Miscellaneous Revenues	255,806
Total Revenues:		6,149,999

Expenditures

510	General Government	-
520	Public Safety	3,396,661
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		3,396,661
Excess (Deficiency) Revenues over Expenditures:		2,753,338

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

Other Decreases in Fund Resources

594-595	Capital Expenditures	363,481
591-593, 599	Debt Service	218,578
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		582,059

Increase (Decrease) in Cash and Investments: **2,171,279**

Ending Cash and Investments

50821	Nonspendable	-
50831	Restricted	9,520,272
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		9,520,272

The accompanying notes are an integral part of this statement.

Grays Harbor Communications Center
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

Beginning Cash and Investments

308	Beginning Cash and Investments	5,223,825
388 / 588	Net Adjustments	-

Revenues

310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	4,267,401
340	Charges for Goods and Services	1,171,618
350	Fines and Penalties	-
360	Miscellaneous Revenues	19,520
Total Revenues:		5,458,539

Expenditures

510	General Government	-
520	Public Safety	3,041,124
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		3,041,124
Excess (Deficiency) Revenues over Expenditures:		2,417,415

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

Other Decreases in Fund Resources

594-595	Capital Expenditures	92,954
591-593, 599	Debt Service	199,296
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		292,250

Increase (Decrease) in Cash and Investments: 2,125,165

Ending Cash and Investments

50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	7,348,991
Total Ending Cash and Investments		7,348,991

The accompanying notes are an integral part of this statement.

Grays Harbor Communications Center
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

Beginning Cash and Investments

308	Beginning Cash and Investments	3,066,824
388 / 588	Net Adjustments	-

Revenues

310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	3,956,409
340	Charges for Goods and Services	1,276,132
350	Fines and Penalties	-
360	Miscellaneous Revenues	2,407
Total Revenues:		5,234,948

Expenditures

510	General Government	-
520	Public Safety	2,974,620
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		2,974,620
Excess (Deficiency) Revenues over Expenditures:		2,260,328

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

Other Decreases in Fund Resources

594-595	Capital Expenditures	103,327
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		103,327

Increase (Decrease) in Cash and Investments: 2,157,001

Ending Cash and Investments

50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	5,223,825
Total Ending Cash and Investments		5,223,825

The accompanying notes are an integral part of this statement.

GRAYS HARBOR COMMUNICATIONS CENTER, E9-1-1

Notes to Financial Statements

December 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grays Harbor Communications Center was established October 3, 1989 and operates under the laws of the state of Washington applicable to a special purpose government as listed in the Interlocal Cooperation Act, pursuant to RCW 39.34 et seq. The Agency provides countywide police, fire and medical aid service communications.

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

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

A. Fund Accounting

The accounts of the Agency are organized within a single general operating fund. This fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate.

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 \$500.00 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and compensatory time. Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement. Compensatory time may be accumulated up to 40 hours and is payable upon separation or retirement. Maximum allowable accruals are set by union contract. Upon separation or retirement employees do not receive payment for unused sick leave.

F. Reserved Fund Balance

Beginning and Ending Cash and Investments are reported as reserved when subject to restrictions on use imposed by external parties or due to internal commitments established by Grays Harbor Administrative Board. When expenditures that meet restrictions are incurred, the Grays Harbor Communications Center intends to use reserved resources first before using unreserved amounts.

NOTE 2– BUDGET COMPLIANCE

The Grays Harbor Communications Center adopts an annual appropriated budget for the operational fund. The budget constitutes the legal authority for expenditures. Annual appropriations 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 budget was as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Fund 001	\$4,923,325.00	\$3,978,718.23	\$944,606.77

The director is authorized to transfer budgeted amounts between object classes; 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 Agency's legislative body.

NOTE 3– DEPOSITS AND INVESTMENTS

Type of Deposit or Investment	Agency Deposits & Investments
Grays Harbor County Treasurer – Cash	\$ 1,747,116.52
Grays Harbor County Treasurer - Investments	\$ 7,503,154.97
Bank of The Pacific – Payroll Checking	\$ 270,000.00
Total	\$ 9,520,271.49

It is the Grays Harbor Communications Center’s policy that temporary cash surpluses are in the custody of the Grays Harbor County Treasurer. At December 31, 2023 the Treasurer was holding \$9,250,271.49 in surplus cash & investments. The interest on the investments is deposited to the fund. All investments are insured, registered or held by Grays Harbor County or its agent in Grays Harbor County’s name. Investments are reported at fair value.

NOTE 4 – LEASES

During the year ended 2022, Grays Harbor Communications Center adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

Grays Harbor Communications Center leases its primary facility from Harbor Regional Heath Community Hospital for \$4,505.60 monthly plus a \$65 housekeeping fee. The lease began in January 2023 and ends in December 2027. Terms include option to terminate with 180 days’ notice.

Grays Harbor Communications Center leases its back-up facility from Grays Harbor County for an annual fee of \$670. The annual rate is calculated by the county based on cost per square foot and was reduced to \$630 for 2024.

Grays Harbor Communications Center leases equipment space within a communications building and/or space on a communications tower from Grays Harbor County for \$11,975.50 monthly. The lease began in January of 2021 and ends December of 2025. Terms include option to terminate with 90 days’ notice and yearly rate increase of 1.5% per year.

Grays Harbor Communications Center leases equipment space within a communications building and/or space on a communications tower from Jodesha Broadcasting, Inc for an annual fee of \$4,173.38. The lease began in May of 2023 and ends April of 2028. Terms include option to renew for an additional 5 years with a yearly rate increase of 3% per year. Grays Harbor Communications intends to renew for May 2023 – April 2028.

The total amount paid for leases in 2023 was \$202,616.58. As of December 31, 2023 the future lease payments are as follow:

Year ended December 31	Total
2024	\$205,954.71
2025	\$208,760.54
2026	\$61,984.69
2027	\$63,285.50

NOTE 5 – PENSION PLANS

All Agency full-time and qualifying part-time employees participate in PERS administered by the Washington State Department of Retirement Systems (DRS); under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. 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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2023, the Agency proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 62,346.00	0.009149%	\$ 208,847.15
PERS 2/3	\$ 104,010.50	0.011830%	\$ (484,874.20)

NOTE 6 – RISK MANAGEMENT

Grays Harbor Communications Center 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 providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 169 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. 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.

NOTE 7 – SBITA

During the year ended 2023, the Grays Harbor Communications Center adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

Grays Harbor Communications makes annual subscription payments for accounting software. The SBITA contract started on 04/05/2023 and ends on 12/31/2025. The total amount paid in 2023 was \$15,961.56. As of December 31, 2023, the future subscription payments are as follows:

Year ended December 31	Total
2024	\$10,052.22

GRAYS HARBOR COMMUNICATIONS CENTER, E9-1-1

Notes to Financial Statements

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grays Harbor Communications Center was established October 3, 1989 and operates under the laws of the state of Washington applicable to a special purpose government as listed in the Interlocal Cooperation Act, pursuant to RCW 39.34 et seq. The Agency provides countywide police, fire and medical aid service communications.

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

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

A. Fund Accounting

The accounts of the Agency are organized within a single general operating fund. This fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate.

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. Budgets

The Grays Harbor Communications Center adopts an annual appropriated budget for the operational fund. The budget constitutes the legal authority for expenditures. Annual appropriations 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 budget was as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Fund 001	\$4,055,020	\$3,333,373.50	\$721,646.50

The director is authorized to transfer budgeted amounts between object classes; 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 Agency's legislative body.

D. Cash and Investments - See Note 2 - Deposits and Investments.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$500.00 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and compensatory time. Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement. Compensatory time may be accumulated up to 40 hours and is payable upon separation or retirement. Maximum allowable accruals are set by union contract. Upon separation or retirement employees do not receive payment for unused sick leave.

I. Risk Management - See Note 4.

J. Reserved Fund Balance

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 Grays Harbor Administrative Board. When expenditures that meet restrictions are incurred, the Grays Harbor Communications Center intends to use reserved resources first before using unreserved amounts.

NOTE 2– DEPOSITS AND INVESTMENTS

It is the Grays Harbor Communication Centers policy that all temporary cash surpluses are in the custody of the Grays Harbor County Treasurer. At December 31, 2022 the Treasurer was holding \$7,348,991 in short-term surplus cash. This amount is included in the net cash shown on the statements of fund resources and uses arising from cash transactions. The interest on the investments is deposited to the fund.

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 Grays Harbor County or its agent in Grays Harbor County's name.

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

TYPE OF INVESTMENT	AGENCY'S INVESTMENTS
Money Market Accounts & Certificates of Deposit	\$1,503,155

NOTE 3 – PENSION PLANS

All Agency full-time and qualifying part-time employees participate in PERS administered by the Washington State Department of Retirement Systems (DRS); under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Agency's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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 98504-8380

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

At June 30, 2022, the Agency proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$61,632	0.010056%	279,966
PERS 2/3	\$105,115	0.013084%	(485,257)

NOTE 4 – RISK MANAGEMENT

Grays Harbor Communications Center 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 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. 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

NOTE 5 – LEASES

During the year ended 2022, Grays Harbor Communications Center adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

Grays Harbor Communications Center leases its primary facility from Harbor Regional Heath Community Hospital for \$4416 monthly plus a \$65 housekeeping fee. The lease began in January of 2015 and ended December 2022. The facility lease auto renewed with rate increase of 2% per year for January 2023 – December 2027. Terms include option to terminate with 180 days notice.

Grays Harbor Communications Center leases its back-up facility from Grays Harbor County for an annual fee of \$670. The annual rate is calculated by the county based on cost per square foot.

Grays Harbor Communications Center leases equipment space within a communications building and/or space on a communications tower from Grays Harbor County for \$11,798.50 monthly. The lease began in January of 2021 and ends December of 2025. Terms include option to terminate with 90 days notice and yearly rate increase of 1.5% per year.

Grays Harbor Communications Center leases equipment space within a communications building and/or space on a communications tower from Jodesha Broadcasting, Inc for an annual fee of \$4052. The lease began in May of 2018 and ends April of 2023. Terms include option to renew for an additional 5 years with a yearly rate increase of 3% per year. Grays Harbor Communications intends to renew for May 2023 – April 2028.

The total amount paid for leases in 2022 was \$199,296. As of December 31, 2022 the future lease payments are as follow:

Year ended December 31	Total
2023	\$202,617
2024	\$205,325
2025	\$208,761
2026	\$61,985
2027	\$63,286

GRAYS HARBOR COMMUNICATIONS CENTER, E9-1-1

Notes to Financial Statements

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grays Harbor Communications Center was established October 3, 1989 and operates under the laws of the state of Washington applicable to a special purpose government as listed in the Interlocal Cooperation Act, pursuant to RCW 39.34 et seq. The Agency provides countywide police, fire and medical aid service communications.

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

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

A. Fund Accounting

The accounts of the Agency are organized within a single general operating fund. This fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate.

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. Budgets

The Grays Harbor Communications Center adopts an annual appropriated budget for the operational fund. The budget constitutes the legal authority for expenditures. Annual appropriations 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 budget was as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Fund 001	\$3,658,325	\$3,077,947	\$580,378

The director is authorized to transfer budgeted amounts between object classes; 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 Agency's legislative body.

D. Cash and Investments - See Note 2 - Deposits and Investments.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$500.00 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and compensatory time. Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Compensatory time may be accumulated up to 40 hours and is payable upon separation or retirement. Maximum allowable accruals are set by union contract. Upon separation or retirement employees do not receive payment for unused sick leave.

I. Risk Management - See Note 4.

J. Reserved Fund Balance

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 Grays Harbor Administrative Board. When expenditures that meet restrictions are incurred, the Grays Harbor Communications Center intends to use reserved resources first before using unreserved amounts.

NOTE 2– DEPOSITS AND INVESTMENTS

It is the Grays Harbor Communication Centers policy that all temporary cash surpluses are in the custody of the Grays Harbor County Treasurer. At December 31, 2021 the Treasurer was holding \$5,223,825 in short-term surplus cash. This amount is included in the net cash shown on the statements of fund resources and uses arising from cash transactions. The interest on the investments is deposited to the fund.

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 Grays Harbor County or its agent in Grays Harbor County's name.

Investments are reported at fair value. Investments by type at December 31, 2021 are as follows:

TYPE OF INVESTMENT	AGENCY'S INVESTMENTS
Money Market Accounts & Certificates of Deposit	\$1,163,155

NOTE 3 – PENSION PLANS

All Agency full-time and qualifying part-time employees participate in PERS administered by the Washington State Department of Retirement Systems (DRS); under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Agency's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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 98504-8380

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

At June 30, 2021, the Agency proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$70,350	0.009444%	115,333
PERS 2/3	\$115,029	0.012143%	(1,209,638)

NOTE 4 – RISK MANAGEMENT

Grays Harbor Communications Center 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 providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 179 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. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self-insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sublimit in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, 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, and 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.

NOTE 5 – SIGNIFICANT OBLIGATIONS

The Agency has a commitment to pay for uncompleted implementation projects as of December 31, 2021. The project is the Computer Aided Dispatch (CAD).

	Remaining Commitment
CAD (Spillman)	\$78,621

NOTE 6 – 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.

Grays Harbor Communications took precautions including restricting access to the center, conducting board meetings via Zoom, purchasing PPE for all staff, upgrading air filtration and implementing standard precautions as recommended by State of Washington.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the Grays Harbor Communications is unknown at this time.

**Grays Harbor Communications Center
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.51	Copier Installments	2/1/2023	301	-	301	-
263.56	GHC Radio Site Lease	12/31/2025	437,618	-	143,706	293,912
263.56	Jodesha Site Lease	12/31/2027	22,157	-	4,173	17,984
263.56	Facility Lease	12/31/2027	281,527	-	54,067	227,460
263.56	Back Up PSAP Lease	12/31/2024	670	630	670	630
Total General Obligation Debt/Liabilities:			742,273	630	202,917	539,986
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		78,243	55,995	-	134,238
264.30	Net Pension Liability		279,996	-	71,149	208,847
263.57	Accounting Software	12/31/2024	-	26,014	15,962	10,052
Total Revenue and Other (non G.O.) Debt/Liabilities:			358,239	82,009	87,111	353,137
Total Liabilities:			1,100,512	82,639	290,028	893,123

**Grays Harbor Communications Center
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.51	Copier Installments	2/1/2023	2,107	-	1,806	301
263.56	GHC Radio Site Lease	12/31/2025	579,200	-	141,582	437,618
263.56	Jodesha Site Lease	12/31/2027	26,209	-	4,052	22,157
263.56	Facility Lease	12/31/2027	334,519	-	52,992	281,527
263.56	Back Up PSAP Lease	12/31/2023	1,340	-	670	670
Total General Obligation Debt/Liabilities:			943,375	-	201,102	742,273
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		111,403	-	33,160	78,243
264.30	Net Pension Liability		115,333	164,663	-	279,996
Total Revenue and Other (non G.O.) Debt/Liabilities:			226,736	164,663	33,160	358,239
Total Liabilities:			1,170,111	164,663	234,262	1,100,512

**Grays Harbor Communications Center
Schedule of Liabilities
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	1/1/1900	105,027	6,376	-	111,403
264.30	Net Pension Liability	1/1/1900	466,447	-	351,114	115,333
Total Revenue and Other (non G.O.) Debt/Liabilities:			571,474	6,376	351,114	226,736
Total Liabilities:			571,474	6,376	351,114	226,736

ABOUT THE STATE AUDITOR'S OFFICE

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. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov