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Washington Resource Conservation & Development Council

**Financial Statements and
Independent Auditor's Reports
December 31, 2020**

Washington Resource Conservation & Development Council

Table of Contents

Independent Auditor's Report	1`
Financial Statements	
Statement of Financial Position.....	3
Statement of Activities and Changes in Net Assets.....	4
Statement of Functional Expenses.....	5
Statement of Cash Flows.....	6
Notes to the Financial Statements	7
Schedule of Expenditures of Federal Awards	9
Notes to Schedule of Expenditures of Federal Awards	10
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	11
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance	13
Schedule of Findings and Questioned Costs	16

INDEPENDENT AUDITOR'S REPORT

Council Officers
Washington Resource Conservation &
Development Council
Yakima, Washington

Report on the Financial Statements

I have audited the accompanying financial statements of Washington Resource Conservation & Development Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Washington Resource Conservation & Development Council as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Other Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is 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 my 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*, I have also issued my report dated December 29, 2021 on my consideration of Washington Resource Conservation & Development Council's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 Washington Resource Conservation & Development Council'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 Washington Resource Conservation & Development Council's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Bailey CPA, LLC". The signature is written in a cursive, flowing style.

December 29, 2021

Washington Resource Conservation & Development Council

Statement of Financial Position

December 31, 2020

Assets

Current Assets

Cash and cash equivalents	\$	223,073
Grants receivable		271,798
<i>Total Current Assets</i>		<u>494,871</u>

Capital Assets

Furniture and fixtures		35,546
Accumulated depreciation		(12,743)
<i>Total Capital Assets</i>		<u>22,803</u>
	\$	<u>517,674</u>

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$	162,629
Accrued payroll and related taxes		44,908
Grant advances		49,187
<i>Total Current Liabilities</i>		<u>256,724</u>

Net Assets

Without donor restrictions		260,950
<i>Total Net Assets</i>		<u>260,950</u>

Total Liabilities and Net Assets

\$ 517,674

Washington Resource Conservation & Development Council
Statement of Activities and Changes in Net Assets
Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Support			
Federal grants and contracts	\$ 1,227,856	\$ -	\$ 1,227,856
State grants and contracts	836,994	-	836,994
Dues	6,028	-	6,028
Interest income	1,042	-	1,042
Released from restriction	75,484	(75,484)	-
<i>Total Revenue, Gains and Support</i>	<u>2,147,404</u>	<u>(75,484)</u>	<u>2,071,920</u>
Expenses			
Program	1,921,242	-	1,921,242
General and Administrative	120,821	-	120,821
Fundraising	189	-	189
<i>Total Expenses</i>	<u>2,042,252</u>	<u>-</u>	<u>2,042,252</u>
Change in Net Assets	105,152	(75,484)	29,668
Net Assets, Beginning of Year	155,798	75,484	231,282
Net Assets, End of Year	<u>\$ 260,950</u>	<u>\$ -</u>	<u>\$ 260,950</u>

Washington Resource Conservation & Development Council

Statement of Functional Expenses

Year Ended December 31, 2020

	Program Services	General and Administrative	Fundraising	Total
Expenses				
Contracted services	\$ 1,508,164	\$ 2,609	\$ -	\$ 1,510,773
Depreciation	1,647	401	-	2,048
Dues and subscriptions	2,181	5,914	-	8,095
Fringe benefits	10,229	2,491	5	12,725
Insurance	-	5,824	-	5,824
Miscellaneous	462	1,049	-	1,511
Office expense	2,021	118	-	2,139
Payroll taxes	27,161	7,637	13	34,811
Professional fees	5,500	2,842	-	8,342
Rent	30,517	7,428	-	37,945
Salaries and wages	326,997	79,636	168	406,801
Supplies	5,701	1,389	3	7,093
Telephone and internet services	662	3,271	-	3,933
Travel and training	-	212	-	212
<i>Total Expenses</i>	<u>\$ 1,921,242</u>	<u>\$ 120,821</u>	<u>\$ 189</u>	<u>\$ 2,042,252</u>

Washington Resource Conservation & Development Council

Statement of Cash Flows

Year Ended December 31, 2020

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows from Operating Activities:

Cash received from public support and revenue	\$ 2,128,098
Cash paid to suppliers and employees	(2,057,965)
<i>Net cash provided by operating activities</i>	<u>70,133</u>
Net Increase in Cash and Cash Equivalents	<u>70,133</u>
Cash and Cash Equivalents, Beginning of Year	152,940
Cash and Cash Equivalents, End of year	<u>\$ 223,073</u>

Reconciliation of Change in Net Assets to Net Cash

Provided by Operating Activities:

Change in net assets	\$ 29,668
Adjustments to reconcile change in net assets to net cash	
used by operating activities:	
Depreciation	2,048
<i>Decrease (increase) in operating assets:</i>	
Grants receivable	6,991
<i>Increase (decrease) in operating liabilities:</i>	
Accounts payable	(12,472)
Payroll and related liabilities	(5,289)
Grant advances	49,187
Total adjustments	<u>40,465</u>
Net cash provided by operating activities	<u>\$ 70,133</u>

Washington Resource Conservation & Development Council

Notes to the Financial Statements

Year Ended December 31, 2020

Note 1 —Organization

Washington Resource Conservation & Development Council (WRC&D) is a nonprofit organization incorporated in the state of Washington that provides leadership on issues of regional significance by facilitating the planning, coordination, and implementation of initiatives which promote a sustainable rural lifestyle for current and future generations.

The Organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. WRC&D has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

Note 2 – Summary of Significant Accounting Policies

Method of accounting – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Revenues are recognized when earned and expenses are recognized when incurred.

Functional Expenses – Expenses directly attributable to a specific functional activity are reported as expenses of those functional activities. Expenses benefitting multiple programs are allocated based on the resources utilized by the individual programs.

Net Assets – Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met

Net Assets With Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise required to be included in donor-restricted net assets by the donor or by applicable state law. There were no net assets with donor restrictions at December 31, 2020.

Property and equipment – It is the Organization's policy to capitalize property and equipment over \$500. Purchased property and equipment is capitalized and depreciated on a straight-line basis over estimated useful lives of 5 to 10 years. Major expenditures for property and those which substantially increase useful lives over certain thresholds are capitalized. Routine maintenance is expensed as incurred. Depreciation expense was \$2,048 for the year ended December 31, 2020.

Grants and contracts – All grants and contracts are considered available for utilization in the general programs of WRC&D unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as restricted support and increase net assets with donor restrictions. Support received with restrictions that are met in the same reporting period are reported as unrestricted support and increase net assets without donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes as net assets released from restrictions.

Washington Resource Conservation & Development Council

Notes to the Financial Statements

Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Grants and contracts (continued)

Funds received from governmental grants are recognized as conditional contributions and recorded as a liability until the conditions are met. At December 31, 2020 WRC&D had \$49,187 of grant advances received in advance of meeting the conditions for revenue recognition.

WRC&D also utilizes volunteer and donated services in many of its activities, the value of which is not reflected in the financial statements.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events – Subsequent events were evaluated through December 29, 2021, which is the date the financial statements were available to be issued.

Note 3 – Liquidity

At December 31, 2020, the Organization has \$223,073 of cash and equivalents available \$88,415 of which is subject to donor or other contractual restrictions.

Note 4 – Commitments and Contingencies:

Grant and contract expenditures are subject to the approval of various granting and contracting agencies. To be eligible for reimbursement of expenditures made under federal, state, and locally funded programs, WRC&D must comply with regulations established by the granting or contracting agency. Agency determination of a failure to comply with such regulations may result in disallowed costs and a liability for reimbursements received.

Note 5 — Concentrations of Risk:

WRC&D maintains cash balances on deposit in banks which are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2020, WRC&D had no cash in banks which exceeded the insured amount.

Note 6 — Subsequent Events:

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, as of March 16, 2020, the Governor of Washington State ordered the closure of the physical location of every “non-essential” business for what may be an extended period of time. There has been no immediate impact to our operations beyond the closure of our physical location to the public, and the majority of employees working remotely. Future potential impacts may include continued disruptions or restrictions on our employees’ or contractors’ ability to work and disruption to the progress of the initiatives we support. The future effects of these issues are unknown.

Washington Resource Conservation & Development Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Agency Name/ Federal Program Name	CFDA Number	Other Award Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through the Watershed Center:</i>			
Cooperative Forestry Assistance	10.664	329-2019-124	\$ 10,000
<i>Passed through The Nature Conservancy:</i>			
Cooperative Forestry Assistance	10.664	WRCD_WDF_2020 & 2021	23,620
Total CFDA 10.664			<u>33,620</u>
Cooperative Forestry Assistance	10.698	WRCD_WDF_FY20	8,449
Total CFDA 10.698			<u>8,449</u>
<i>Total U.S. Department of Agriculture</i>			<u><u>42,069</u></u>
U.S. Department of Interior			
Visitor Facility Enhancements - Refuges and Wildlife	15.654	F18AC00591	10,014
BLM Fuels Management and Community Fire Assistance Program Activities	15.228	L15AC00193	356,139
<i>Total U.S. Department of Interior</i>			<u>366,153</u>
U.S. Department of Energy			
<i>Passed through Bonneville Power Administration:</i>			
Yakima Tributary Access and Habitat Program	81.xxx	75738	819,634
<i>Total U.S. Department of Energy</i>			<u>819,634</u>
TOTAL FEDERAL AWARDS EXPENDED			<u><u>\$ 1,227,856</u></u>

Washington Resource Conservation & Development Council

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2020

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Washington Resource Conservation & Development Council under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Washington Resource Conservation & Development Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Washington Resource Conservation & Development Council.

Note 2 – Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Expenditures

This column reports grant expenditures incurred.

Note 4 – Indirect Cost Rate

The Organization has elected to use the 10% de-minimis indirect cost rate.

*INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

Board of Directors
Washington Resource Conservation & Development Council
Yakima, Washington

I have audited, in accordance with the 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 Washington Resource Conservation & Development Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 29, 2021.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Washington Resource Conservation & Development Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washington Resource Conservation & Development Council's internal control. Accordingly, I do not express an opinion on the effectiveness of Washington Resource Conservation & Development Council'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 entity'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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington Resource Conservation & Development Council's financial statements are free from material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bailey CPA, LLC

December 29, 2021

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE*

Board of Directors

Washington Resource Conservation & Development Council
Yakima, Washington

Report on Compliance for Each Major Federal Program

I have audited the financial statements of Washington Resource Conservation & Development Council's (a nonprofit organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Washington Resource Conservation & Development Council's major federal program for the year ended December 31, 2020. Washington Resource Conservation & Development Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

My responsibility is to express an opinion on compliance for the Washington Resource Conservation & Development Council's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washington Resource Conservation & Development Council's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for the major federal program. However, my audit does not provide a legal determination of Washington Resource Conservation & Development Council's compliance.

Opinion on The Major Federal Program

In my opinion, Washington Resource Conservation & Development Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Washington Resource Conservation & Development Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Washington Resource Conservation & Development Council's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Washington Resource Conservation & Development Council 's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

I have audited the financial statements of Washington Resource Conservation & Development Council as of and for the year ended December 31, 2020, and have issued my report thereon dated December 29, 2021, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Bailey CPA, LLC

December 29, 2021

Washington Resource Conservation & Development Council

Schedule of Findings and Questioned Costs

December 31, 2020

Summary of Auditor's Results

Financial Statements

Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles Unmodified

Internal control deficiencies over financial reporting disclosed by the audit

Of the financial statements:

Material weaknesses No

Significant deficiencies None reported

Noncompliance material to the financial statements noted No

Federal Awards

Internal control deficiencies over major programs disclosed by the audit:

Material weaknesses: No

Significant deficiencies: None reported

Type of report on compliance for major programs Unmodified

Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) None

Major Programs

CFDA	Name of Federal Program
81.xxx	Yakima Tributary Access and Habitat Program

Dollar threshold to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee Yes

Findings Related to the Financial Statements Reported in Accordance with *Government Standards* None reported

Findings and Questioned Costs Related to the Federal Awards None reported