

Table of Contents

Index of Sections

CHARTS OF ACCOUNTS	1
<u>Account Structure</u>	1.1
<u>Applicability</u>	1.1.6
<u>Structure</u>	1.1.2
<u>General Ledger Accounts</u>	1.2
<u>Revenue/Expenditure/Expense Accounts Overview</u>	1.3
<u>Revenue/Expenditure/Expense Accounts</u>	
<u>Object Codes</u>	1.4
BUDGETING	2
<u>Budget Compliance</u>	2.4
<u>Introduction</u>	2.4.1
<u>Budget Adoption and Amendments</u>	2.4.3
<u>Budget Process</u>	2.4.2
ACCOUNTING	3
<u>Accounting Principles and Internal Control</u>	3.1
<u>Fund Types and Accounting Principles</u>	3.1.7
<u>Internal Control</u>	3.1.3
<u>Original Supporting Documentation</u>	3.1.4
<u>Reserved and Unreserved Cash and Investments</u>	3.1.8
<u>Assets</u>	3.2
<u>Compensating Balances</u>	3.2.5
<u>Deposits and Investments</u>	3.2.1
<u>Money Held in Trust</u>	3.2.4
<u>Special Assessments</u>	3.2.7
<u>Sweeping Interest and Investment Returns into County General Fund</u>	3.2.3
<u>Capital Assets</u>	3.3
<u>Capital Assets Management</u>	3.3.8
<u>Liabilities</u>	3.4
<u>Accounting for LOCAL Program Financing Activities</u>	3.4.11
<u>Bonds and Revenue Warrants</u>	3.4.3
<u>Issuance of Duplicate Instruments</u>	3.4.5
<u>Pension Liabilities</u>	3.4.13
<u>Refunding Debt</u>	3.4.14
<u>Solid Waste Utilities: Closure and Postclosure Cost Accounting</u>	3.4.10

<u>Revenues</u>	3.6
<u>Cash Receipting</u>	3.6.1
<u>County Auditor's Operation and Maintenance Fund (Recording Fees)</u>	3.6.2
<u>County Treasurer's Operation and Maintenance Fund</u>	3.6.3
<u>Criminal Justice Funding</u>	3.6.4
<u>Diversion of County Road Property Tax</u>	3.6.5
<u>Electronic Funds Transfer – Receipts</u>	3.6.6
<u>Liquor Tax and Profits – Two Percent for Substance Abuse Treatment Programs</u>	3.6.8
<u>Prosecuting Attorneys' Salaries</u>	3.6.12
<u>Suspense Funds</u>	3.6.11
<u>Utility Tax</u>	3.6.13
<u>Working Advances from Department of Social and Health Services (DSHS)</u>	3.6.10
<u>Grants</u>	3.7
<u>Federal Grants Received During Open Period – Accounting</u>	3.7.3
<u>Grants - Accounting</u>	3.7.1
<u>Pass-Through Grants</u>	3.7.2
<u>Expenditures</u>	3.8
<u>Confidential Funds (Drug Buy Money, Investigative Funds)</u>	3.8.9
<u>Electronic Funds Transfer – Disbursements</u>	3.8.11
<u>Employee Travel</u>	3.8.2
<u>Imprest, Petty Cash and Other Revolving Funds</u>	3.8.8
<u>Memberships in Civic and Service Organizations</u>	3.8.13
<u>Mobile Devices</u>	3.8.3
<u>Paths and Trails – Accounting</u>	3.8.10
<u>Purchase Cards</u>	3.8.4
<u>Redeemed Warrants/Cancelled Checks</u>	3.8.7
<u>Unemployment and Deferred Compensation</u>	3.8.1
<u>Use of Payroll and Claims Funds</u>	3.8.6
<u>Voter Registration and Election Cost Allocation</u>	3.8.12
<u>Voucher Certification and Approval</u>	3.8.5
<u>Interfund Activities</u>	3.9
<u>Loans</u>	3.9.1
<u>Overhead Cost Allocation</u>	3.9.5
<u>Property Transfers</u>	3.9.2
<u>Reimbursements</u>	3.9.4
<u>Utility Surplus Transfers</u>	3.9.3

<u>Compliance</u>	3.10
<u>Bond Coverage for Public Officials and Employees</u>	3.10.3
<u>County Fair Operations</u>	3.10.1
<u>Limitation of Indebtedness</u>	3.10.5
<u>New Entity Creation or Dissolution Notification</u>	3.10.6
<u>Promotional Hosting</u>	3.10.7
<u>Public Works Records</u>	3.10.4
<u>Reporting Losses of Public Funds or Assets or Other Illegal Activity</u>	3.10.2
<u>Special Topics</u>	3.11
<u>Transportation Benefit Districts (TBD)</u>	3.11.1
REPORTING	4
<u>Reporting Principles and Requirements</u>	4.1
<u>Reporting Requirements and Filing Instructions for Cities and Counties</u>	4.1.5
<u>Reporting Requirements and Filing Instructions for Special Purpose Districts</u>	4.1.6
<u>Certification</u>	4.1.3
<u>GAAP versus Cash Reporting</u>	4.1.7
<u>Financial Statements</u>	4.3
<u>Fund Resources and Uses Arising from Cash Transactions (C-4)</u>	4.3.12
<u>Fiduciary Fund Resources and Uses Arising from Cash Transactions (C-5)</u>	4.3.13
<u>Notes to Financial Statements</u>	4.6
<u>Instructions</u>	4.6.2
<u>Supplementary and Other Information</u>	4.14
<u>Liabilities (Schedule 09) (Cash)</u>	4.8.13
<u>Expenditures of Federal Awards (Schedule 16)</u>	4.8.5
<u>SAO Annual Report Schedules</u>	4.8
<u>Revenues/Expenditures/Expenses (Schedule 01)</u>	4.8.1
<u>Summary of Bank Reconciliation (Schedule 06)</u>	4.8.17
<u>Disbursement Activity (Schedule 07)</u>	4.8.2
<u>Cash Activity (Schedule 11)</u>	4.8.4
<u>Expenditures of State Financial Assistance (Schedule 15)</u>	4.8.16
<u>Public Works (Schedule 17)</u>	4.8.6
<u>Labor Relations Consultant(s) (Schedule 19)</u>	4.8.7
<u>Sales and Use Tax for Public Facilities – Rural Counties (Schedule 20)</u>	4.8.8
<u>Risk Management (Schedule 21)</u>	4.8.9
<u>Assessment Questionnaire (Schedule 22) (Cash)</u>	4.8.14

APPENDICES

[BARS Reporting Templates](#)

[Local Government Resources](#)