

4. REPORTING

4.1 Reporting Principles and Requirements

4.1.2 BARS Reporting Requirements

4.1.2.10 *Pursuant to RCW [43.09.230](#), Annual Reports are to be certified and filed with the State Auditor's Office within 150 days after the close of each fiscal year.*

4.1.2.20 The legal reporting requirements prescribed by the State Auditor's Office for local governments in Washington State are consistent with the national standards of financial reporting prescribed by the GASB. These requirements for GAAP local governments are as follows:

1. Basic Financial Statements, including notes to financial statements.
2. Required Supplementary Information (including MD&A)
3. Supplemental Schedules

4.1.2.30 For the basic financial statements, the local government needs to prepare worksheets to summarize the general ledger trial balances, the resources and the expenditures schedules at the required account level. Most of these worksheets do not need to be submitted as part of the annual report, but they must be available for audit. The matrixes in [Summary of Reporting Requirements](#) identify the statutory reporting requirements for GAAP local governments.

4.1.2.35 Local governments are **required** to update the incorrect financial statements. The requirement applies to all errors found prior or during an audit.

4.1.2.40 If a local government elects to prepare the comprehensive annual financial report (CAFR), it will have to produce additional schedules and statements that are NOT described in this Manual. However, the statements and schedules required for BARS reporting can be placed directly in the CAFR, and nearly all of the additional financial requirements of the CAFR are readily met by formally preparing the data used to satisfy BARS requirements. No duplication of effort is necessary to produce the CAFR from BARS reports. For additional information on preparation of a CAFR see [GFOA Financial Reporting Recognition Programs](#).

4.1.2.45 The *Department of Health (DOH) Accounting and Reporting Manual for Hospitals*, which contains uniform accounting, budgeting and reporting for licensed hospitals in the state of Washington, is available from the DOH Office of Hospital and Patient Data Systems at (360) 236-4210 or from the Department's website. The requirements in this Manual do not substitute the reporting requirements contained in the *Department of Health (DOH) Accounting and Reporting Manual for Hospitals*.

Filing Instructions

4.1.2.50 Electronic reporting is encouraged when filing annual reports. Annual reports should be submitted via the Online Filing option on the State Auditor's website at: www.sao.wa.gov. Acceptable file should adhere to the prescribed record layout and should be an Excel file. It should include column headings. All columns must be formatted as text except the *Actual Amount* column which is numeric. More details are provided on the website.

For questions and/or support, please use the [HelpDesk](#) through our Online Services.

If the local government cannot provide the annual report in the electronic format mail the annual report to:

Annual Report
State Auditor's Office
Local Government Support Team
PO Box 40031
Olympia, WA 98504-0031

Certification

Prepare the certification and sign and date the certification before submitting the report.

Annual Report Disclosure Form

MCAG No. _____

(City/County/District)

(This form is NOT required if you are submitting your annual report electronically.)

Please check if the statements/schedules are attached. Use the column which is appropriate for your government type. If Schedule 17 is not applicable mark the spot NA (*not applicable*). An unmarked spot in your government type column will indicate that a schedule is not attached due to lack of activities described in this schedule in reported year.

	City	County	Special Purpose District
Certification			
Financial Statements (including notes)			
Schedule 01, Revenues/Expenditures/Expenses			
Schedule 09, Liabilities			
Schedule 15, State Financial Assistance			
Schedule 16, Expenditures of Federal Awards			
Schedule 17, Public Works ¹			
Schedule 19, Labor Relations Consultants			
Schedule 20, Sales and Use Tax for Public Facilities			
Schedule 21, Risk Management			
Schedule 22, Assessment Questionnaire ²			

¹ See [Public Works \(Schedule 17\)](#) for detailed instructions indicating which cities are required to prepare this schedule.

² Only cities and special purpose districts with revenue usually less than \$300,000 are required to prepare this schedule. However, conservation districts, fire districts, transportation benefit districts, local/regional trauma care councils and industrial development corporations are required to prepare the Schedule regardless of the amount of revenue.