

## 4. REPORTING

### 4.8 SAO Annual Report Schedules

#### 4.8.1 Revenues/Expenditures/Expenses (Schedule 01)

4.8.1.10 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](http://www.sao.wa.gov). Acceptable files 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 *Amount* column which is numeric. More details are provided on the website.

4.8.1.20 Local governments are **required** to update the incorrect financial data submitted on this schedule. The requirement applies to all errors found prior or during an audit.

4.8.1.25 Local governments completing the Schedule 01 must ensure the data submitted is accurate. The online filing system will calculate ending fund balances/net position using government-submitted information. If the SAO calculated ending balances/net position result in a variance from the local government's submitted ending balances of greater than \$1,000, the government will not be able to submit its annual report until corrected.

4.8.1.30 For questions and/or support e-mail the SAO [HelpDesk](#) through our Online Services.

4.8.1.40 See the appropriate matrix with reporting requirements from the list below to identify the funds for which to prepare a Schedule 01.

- [GAAP Cities, Counties and Special Purpose Districts](#)
- [Cash Basis Cities and Counties](#)
- [Cash Basis Special Purpose Districts](#)

4.8.1.50 The schedule should present the same fund structure as the financial statements and reflect all consolidations, corrections or other adjustments made in preparing these statements.

The schedule should include following information:

Column 1: Provide MCAG number.

Column 2: Provide three-digit fund number as prescribed. The schedule should report the same funds as reported in the government's financial statements (the managerial funds should not be reported separately).

Column 3: Provide fund name. The fund name should be limited to 40 characters.

Column 4: Provide BARS code.

- List beginning and ending fund balances/net position (GAAP) and beginning and ending cash and investments (cash basis): separate all subcategories.
- List all revenues, expenditures, expenses, other financing sources/uses and prescribed groupings of assets, liabilities, deferred outflows/inflows (GAAP) and revenues, expenditures, and other increases/decreases in fund resources (cash basis).

- GAAP enterprise funds must include all BARS accounts applicable to issuance/redemption of debt and capital outlays even if not reported in the funds' operating statement. If there was no transaction related to debt or capital assets in these funds, the codes should be listed with \$0.
- All items must be reported as a seven-digit code.
- Omit subtotals and totals.

Column 5: Provide account title. The *Account Title* for revenues generated from grants should include the name of federal or state grantor.

Column 6: Provide actual amounts.

- Make sure that positive amounts of revenues are presented correctly as such (i.e., not as negative amounts).
- Round the amounts to the nearest dollar.

4.8.1.60 The template for Online Filing is available on the SAO's website page, [BARS Reporting Templates](#). When using the Online Filing option, the system will create the final version of the schedule based on data provided by the local government.

4.8.1.70 Cash basis counties should include data for all special purpose districts. Since in its final format in the C-5, the data will be presented by the fund type only with beginning balances, increases, decreases and ending balances, the counties may include information on that level. Any more detailed information will be aggregated. If a county uses its own numbering system for the agency funds the districts' information should follow the BARS fund coding prescription (i.e., 630-699).

<b>MCAG</b>	<b>Fund Number</b>	<b>Fund Name</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Amount</b>
1234	001	General	3082000	Nonspendable Beginning	10,257
1234	001	General	3083000	Restricted Beginning	301,200
1234	001	General	3084000	Committed Beginning	125,000
1234	001	General	3085000	Assigned Beginning	78,250
1234	001	General	3089000	Unassigned Beginning	575,456
1234	001	General	3111000	Property Tax	250,056
1234	001	General	3131000	Local Retail Sales and Use Tax	54,123
1234	001	General	3174000	Timber Excise Tax	157
1234	001	General	3698000	Cash Adjustments	-15
1234	001	General	5082000	Nonspendable Ending	90,500
1234	001	General	5083000	Restricted Ending	259,000
1234	001	General	5084000	Committed Ending	25,000
1234	001	General	5085000	Assigned Ending	35,212
1234	001	General	5089000	Unassigned Ending	120,000
1234	001	General	5111010	Legislative - Salary	56,000
1234	001	General	5111020	Legislative - Benefits	25,000
1234	001	General	5111030	Legislative - Supplies	62,000
1234	001	General	5111040	Legislative - Services	55,000
1234	101	Special Revenue	3083000	Restricted Beginning	12,501
1234	101	Special Revenue	3111000	Property Tax	15,555
1234	101	Special Revenue	3611000	Investment Interest	27
1234	401	Water	3434000	Water Sales	23,978
1234	401	Water	3611000	Investment Interest	576
1234	401	Water	5348010	Water Operations - Salary	250,000
1234	401	Water	5348020	Water Operations - Benefits	35,000
1234	401	Water	5348030	Water Operations - Supplies	45,000
1234	401	Water	5348040	Water Operations - Services	24,000