4. REPORTING

4.8 SAO Annual Report Schedules
4.8.16 Expenditures of State Financial Assistance (Schedule 15)

4.8.16.10 List on this schedule expenditures from grants received directly or indirectly from state agencies (334). Expenditures from state shared revenues and entitlements (BARS resource codes 335 and 336) do not need to be included on this schedule. List together all expenditures from grants received from the same state agency.

4.8.16.20 If the government receive state-funded equipment, supplies, or real property, report the fair market value in the year received.

4.8.16.30 State-funded loans do not need to be reported on this schedule. Be sure that any loans received from state agencies are not actually federal in origin. In such a case, a federal loan passing through a state agency should be reported in the federal schedule.

4.8.16.40 Any payments that the entity receives as a *fee for services* in a vendor capacity should not be included on the Schedule 15.

INSTRUCTIONS TO PREPARER

4.8.16.50 Often federal financial assistance received indirectly is a mix of federal or state money. If possible, identify the different sources and list them on appropriate schedules (i.e., the federal share on the *Schedule of Expenditures of Federal Awards* and the state portion on the *Schedule of State Financial Assistance*. If the state portion cannot be identified, list the entire amount on the *Schedule of Expenditures of Federal Awards* and describe the commingled nature of the funds in the notes to the *Schedule of Expenditures of Federal Awards*.

4.8.16.60 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.

Column 1 Provide the name of the grantor agency. Please clearly distinguish between agencies with similar names or initials.

Column 2 Provide the name of the each program for that agency.

Column 3 Use this column to report grant, contract or award numbers assigned by state agencies. If a number is not available, write *NA*.

Column 4 Use this column to report current year expenditures (determined on the same basis of accounting as the financial statements).

4.8.16.70 The template for Online Filing is available on SAO's website page, BARS Reporting Templates. When using the Online Filing option, the system will create the Schedule based on data provided by the local government on the template. See attached example of the **final** version of the *Schedule of State Financial Assistance*.

MCAG NO. _____ City of _____ **Schedule 15**

City/Town

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2017

Grantor	Program Title	Identification Number	Amount
Traffic Safety Commission			
	Drug Recognition Expert OT Grant	N/A	376
	Standardized Field Sobriety Testing Program	N/A	289
		Sub-total:	**665**
Criminal Justice Training Commission			
	Sex Offender Monitoring Grant	N/A	9,809
		Sub-total:	**9,809**
Ecology			
	Municipal Stormwater Capacity Grant	G1100016	105,935
		Sub-total:	**105,935**
Transp. Improvement Board (TIB)			
	Urban Arterial Program & Urban Corridor Program	8-5-948(004)-1	2,395,048
		Sub-total:	**2,395,048**
		Grand total:	**2,511,457**