

4. REPORTING

4.8 SAO Annual Report Schedules 4.8.4 Cash Activity (Schedule 11)

4.8.4.10 **This schedule applies to all cash basis counties and cash basis cities. It does not apply to special purpose districts. Cities and counties may choose to prepare the Schedule 06 in lieu of Schedules 07 and 11. This is an option for the reporting year 2017 and Schedule 06 will be required for the subsequent reporting periods.**

4.8.4.20 The purpose of this schedule is to provide information about the total cash inflows and outflows by fund. It is also used to evaluate accounting control over the total receipts and disbursements and to reconcile receipts and disbursements per bank statements with fund revenues and expenditures. Finally, it is used to collect information about the financial activity and cash position of special purpose districts that use a city or county as their treasurer.

4.8.4.30 This schedule must be prepared for all funds, including special purpose district agency funds that are not presented in the financial statements. The presentation of payroll/claims clearing funds is optional, but is not recommended since clearing funds duplicate cash activity already reported in other funds. Other than these exceptions, the schedule should be prepared on the same basis of accounting, for the same period and reporting entity, and using the same underlying accounting records as the Schedule 01 and financial statements.

4.8.4.40 In counties, all school districts may be combined and shown on one line. With that one exception, when reporting funds that belong to others, list each fund separately and group by type, such as *State, Cities and Water Districts, Fire Districts*, etc. **List each fund on a separate line in fund number sequence** and provide a total for each group.

Column 4 All moneys received from outside the government must be reported in the *Receipts* column. Purchase and sale of investments are not considered receipts and disbursements.

Column 5 Enter the amount of BARS account 3970000, *Transfers-In*. The total of this column should equal the total of column 10.

Column 6 Enter the amount of revenues that are not included in column 4 *Receipts* or column 5 *Transfers-In* such as positive prior period adjustments, receipts by fiscal agent or under offsetting agreements, etc.

Column 7 Enter the amount of receipts and disbursements in columns 4 and 9 that are being accounted for net. That is, receipts that are accounted for as a reduction of expenditures or disbursements accounted for as a reduction of revenue, such as refunds, NSF checks or reimbursements. Note that in general, revenues and expenditures should be reported at gross amounts.

Column 9 This column should agree or reconcile to column 5 (if warrants/checks are deducted from cash when redeemed) or column 10 (if warrants/checks are deducted from cash when issued) on Schedule 07. All disbursements made, whether by warrant, check, treasurer's check or electronic funds transfer should be reported in the *Disbursements* column.

- Column 10 Enter the amount of BARS account 5970000, *Transfers-Out*. The total of this column should equal the total of column 5.
- Column 11 Enter the amount of expenditures that are not included in column 9 *Disbursements* or column 10 *Transfers-Out* such as negative prior period adjustments, interfund transactions other than transfers that were made via journal entry, disbursements by fiscal agent or under offsetting agreements, etc.
- 4.8.4.50 The template for Online Filing is available on SAO's website page at [BARS Reporting Templates](#). The following is an example of a completed schedule.

MCAG No. _____

(City/County)

Schedule 11
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Schedule of Cash Activity
For the Year Ended December 31, 20__

[illegible]

[illegible]

MCAG No. _____

(City/County)

Schedule 11

Page 1 of 2

Schedule of Cash Activity
For the Year Ended December 31, 20__

[illegible]

[illegible]