

Annual Filing Handbook



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Introduction

This handbook provides local governments with guidance on how to file their annual reports through the State Auditor's Office's annual filing system. It includes an overview of the required schedules for the report, as well as how to navigate each of the seven modules in the annual filing system.

State law (RCW 43.09.230) requires all local governments to certify and file their annual reports with our Office within 150 days after the close of each fiscal year.

What resources are available?

If the person at your local government who will be preparing the annual report is new to this process, a great place for them to start is by reviewing the [BARS & Annual Report Filing FAQs](#) page on our website. This page includes a link to an "Error Guide" that will help local governments resolve errors with their reports in the annual filing system.

We also have several recorded webinars and trainings available under the eLearnings library on the [Training and Workshops](#) page of our website. Local governments will also find information on this page about how to register for any upcoming webinar trainings.

Annual report templates

The State Auditor's Office publishes templates for most of the annual report components. Local governments must use these templates to successfully import their data into the annual filing system. We have published all our templates on the [BARS Reporting Templates](#) page of our website.

Contact us for additional assistance

If you need additional help filing your annual report, please submit a [HelpDesk ticket](#) or contact us at LGCSFeedback@sao.wa.gov.

Overview of the Annual Report Components

The following sections provide brief descriptions of each component that local governments may be required to submit with their annual report. The State Auditor’s Office prescribes all the schedules and forms. Detailed instructions for preparing these forms can be found in the Reporting section of the BARS Manual, as illustrated in the image below.

The screenshot shows the 'BARS Cash Manual' website. The main header is 'BARS Cash Manual'. Below the header is a search bar with the text 'Search BARS Cash' and a 'SEARCH' button. To the right of the search bar is a button that says 'DOWNLOAD THIS MANUAL AS PDF'. The left sidebar contains a 'Table of Contents' with several items: 'Charts of Accounts', 'Budgeting', 'Accounting', 'Reporting', 'Reporting Principals and Requirements', 'Financial Statements', 'Notes to Financial Statements', 'Supplementary and Other Information', 'SAO Annual Report Schedules', 'Revenues/Expenditures/Expenses (Schedule 01)', 'Summary of Bank Reconciliations(Schedule 06)', and 'Expenditures of State Financial Assistance (Schedule 15)'. The 'Reporting Principals and Requirements' item is highlighted with an orange box. The main content area shows the title 'Cities, Counties and Special Purpose Districts (Cash Basis)' and a paragraph of text: 'The Budgeting, Accounting and Reporting System (BARS) Manual directs accounting and reporting standards for local governments in accordance with RCW 43.09.200. Its purpose is to provide (1) uniform accounting and financial reporting to allow for meaningful use and comparison of financial data; (2) accounting and reporting instructions as a resource for local government managers; and (3) a consistent framework for financial reporting to intended users, including managers, governing bodies, granting and regulatory agencies, the state Legislature, and the general public.' Below this paragraph is another paragraph: 'The manual is maintained by the State Auditor's Office with input from the Local Government Advisory Committee. It is continuously reviewed to ensure prescription and instructions remain current and appropriate to meet the needs of intended users.' Below that is a paragraph: 'This manual is designated for all cash basis cities, counties and special purpose districts.' Below that is a link: 'View the detailed Alerts and Changes tab for current year updates.' Below that is a link: 'In need of technical assistance? Visit the Help Desk.' Below that is a paragraph: 'In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.'

Schedule 01 (Revenues and Expenditures)

The Schedule 01 reports a local government’s financial activity for the reporting year, including beginning balances, revenues, expenditures, and ending balances for all reportable funds and activities. These are reported using BARS accounts to identify the specific type of activity. The Schedule 01 is required for ALL local governments.

We publish Schedule 01 templates for all special purpose government types and their basis of accounting. These templates include the BARS accounts applicable for that specific government type and its basis of accounting. These templates are preformatted for easy upload to the annual filing system. We do not publish a Schedule 01 template for cities, towns and counties because they use the entire chart of accounts and various fund types and fund numbers. Find and download your government’s Schedule 01 template on the [BARS Reporting Templates](#) page. The Schedule 01 must be uploaded in the prescribed Excel format. To avoid upload errors with the schedule, delete all blank rows or enter “0” into the amount column.

Each reported fund is required to balance within \$1,000. If one or more reported fund(s) do not balance within \$1,000, it will result in a required error within the annual filig system. The annual report cannot be

submitted until all required errors are resolved. For more information on resolving required errors, read our [Guide to Resolving Errors in the Annual Filing System](#).

Tips for New Filers

If you are a report preparer who is new to the annual filing process, here are some tips about the correct uses of various BARS accounts:

- BARS accounts beginning with “308” are used to report a government’s beginning balances.
- BARS accounts beginning with “31-39” are used to report revenues and other increases. Revenues are based on the source of where the proceeds came from.
- BARS accounts beginning with “510-59” are used to report expenditures and other decreases. Expenditures are based on the government function that the payment supports.
- BARS accounts beginning with “508” are used to report a government’s ending balances.

For additional guidance, see the Schedule 01 instructions in the [cash-basis](#) and [GAAP](#) BARS manuals.

Schedule 09 (Liabilities)

The Schedule 09 reports information about a local government’s liabilities. Local governments must include this schedule as supplementary information with any audited financial statements. The schedule should include current and noncurrent liabilities, and report short-term liabilities even if they are both incurred and fully redeemed during the reporting period.

Examples of liabilities reported on the Schedule 09 include loans, bonds, leases, other postemployment benefits (OPEB), pension, compensated absences, etc. This schedule is not required if a local government truly does not have any liabilities to report.

Find and download the Schedule 09 template on the [BARS Reporting Templates](#) page. The Schedule 09 requires ID numbers that identify what type of liability is being reported. These ID numbers are prescribed in the Schedule 09 section of the [cash-basis](#) and [GAAP](#) BARS manuals.

Schedule 15 (State Financial Assistance)

The Schedule 15 reports expenditures from grants received directly or indirectly from state agencies. Expenditures from state-shared revenues and entitlements DO NOT need to be included on this schedule. List together all expenditures from grants received from the same state agency. Any payments that a local government receives as a fee for services DO NOT need to be included on this schedule.

CAUTION: It is important to confirm that any state grants received did not come from a federal agency. Some federal awards are received from a pass-through entity such as a state agency. In that case, the expenditures should be reported on Schedule 16 (Federal Awards).

Find and download the Schedule 15 template on the [BARS Reporting Templates](#) page.

For additional guidance, see the Schedule 09 instructions in the [cash-basis](#) and [GAAP](#) BARS manuals.

Schedule 16 (Federal Awards)

The Schedule 16 (often referred to as the “SEFA”) reports expenditures of federal awards that were received directly from a federal agency and indirectly (pass-through) from a state agency, local government or other nongovernmental entity.

Local governments filing the Schedule 16 must also submit the Notes to the Schedule of Expenditures of Federal Awards. These notes are a separate document that is attached separately within the annual filing system.

Find and download templates for the Schedule 16 and corresponding notes on the [BARS Reporting Templates](#) page.

Due its complex reporting requirements, we recommend reviewing the Schedule 16 instructions in the [cash-basis](#) and [GAAP](#) BARS manuals.

Schedule 22 Assessment Questionnaire

The Schedule 22 Assessment Questionnaire compiles information about a government’s operations, and it requires local government to attach documentation that is necessary for audit. There is NO template for this schedule because it is completed through the annual filing system, which includes the attachments. Refer to the “Navigating the Annual Filing System” section of this handbook for instructions on how to complete this schedule in the filing system.

Some smaller governments do not have the capability to attach these documents electronically, so they choose to mail physical copies to our Office. If a local government prefers to mail physical copies, please email LGCFeedback@sao.wa.gov for assistance.

This schedule is required for local governments that typically receive less than \$300,000 in annual revenue. However, it is also required for specific government types regardless of their annual revenue, such as fire districts, conservation districts, etc. For a complete list of governments types and additional guidance on this schedule, see the Schedule 22 instructions in the [cash-basis](#) and [GAAP](#) BARS manuals.

Schedule 21 (Risk Management)

The Schedule 21 is required for all local governments. This schedule reports information on how a government responds to risks/payments in the following categories: liability, property, health and welfare, unemployment compensation, etc.

When using the annual filing system, the report preparer will be required to answer eight questions related to the government’s risk management. Preparers’ responses to these questions will determine the need for completing the rest of the schedule. If required, the complete form should be attached in the annual filing system. The template for the complete form can be found on the [BARS Reporting Templates](#) page.

For additional guidance, see the Schedule 21 instructions in the [cash-basis](#) and [GAAP](#) BARS manuals.

Additional Schedules

Cities, towns and counties have additional components that may be required for the annual report. These are components that do not apply to special purpose districts. We recommend reviewing the reporting

requirements in the [cash-basis](#) and [GAAP](#) BARS manuals to determine if any of the additional schedules apply to the reporting government.

Notes to the Financial Statements (Cash Basis)

Local governments that receive more than \$2 million in annual revenue and/or receive a financial statement audit are required to submit notes to the financial statements in the annual report. Some local governments may have external authorities that require notes to be completed and, in that case, should submit them with the annual report.

Notes to the financial statements communicate information necessary for a fair presentation of a government's financial position and results of its operations that are not readily apparent from, or cannot be included in, the financial statements themselves.

Local government should only include note disclosures that apply to them and delete any notes that do not. There is NO template for the notes to financial statements. We recommend reviewing the instructions on preparing these notes in the [cash-basis](#) BARS Manual. The report preparer should review each note disclosure to determine if it applies, and if so, copy and paste the disclosure into a Microsoft Word document.

Financial Statements/Notes/RSI (GAAP)

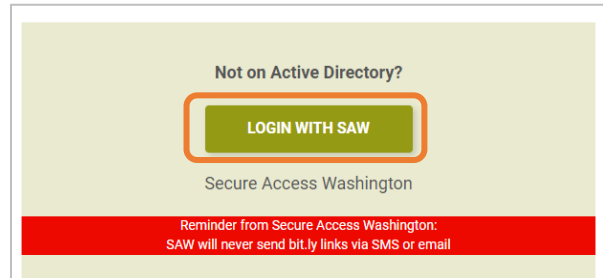
As part of their annual reports, all GAAP governments must submit the management discussion and analysis (MD&A), financial statements, notes to the financial statements, and required supplementary information (RSI). These can be attached individually or compiled into a single attachment within the annual filing system. We recommend reviewing the GAAP reporting requirements in the [GAAP](#) BARS Manual.

Navigating the Annual Filing System

This section is a step-by-step guide to importing the annual report components within the seven modules of the annual filing system.

Getting Started

To access the annual filing system, visit our [Online Services](#) portal. Local governments are required to login with their Secure Access Washington (SAW) user credentials. Once on the Online Services page, click “LOGIN WITH SAW,” as illustrated in the image to the right. This will redirect report preparers to the SAW login site. Enter your user credentials and complete the multifactor authentication process.



For help with the login process, email LGCsfeedback@sao.wa.gov. We can provide additional instructions on setting up accounts, as well as help ensure the person preparing your government’s report has correct filing access.

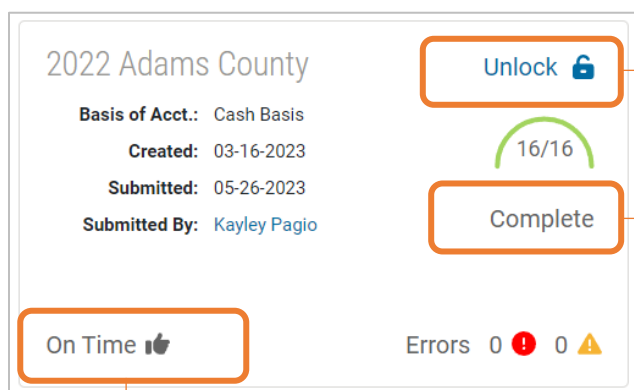
Annual Report Homepage

After successfully logging in through SAW, users will be automatically redirected back the Online Services portal. From there, click on the “Annual Report Filing” tab and select “Annual Reports.” This is the annual report homepage that lists the current and prior year annual reports for the governments your account is associated with going back to fiscal year 2020.

Each annual report has a dashboard with details such as the government’s basis of accounting, dates the report was created and submitted, and the name of who submitted the report.

The images below highlight and explain some of the features of this dashboard.

Submitted Annual Reports



If corrections are needed for a report that has already been submitted, click “unlock” to open the report for edits. Doing this will change the icon to “Edit.”

This is the status of the report. The term “complete” indicates the report was successfully submitted. If the status is “published,” that indicates the data has been published through our Financial Intelligence Tool (FIT).

This indicates the annual report was filed by the submission deadline.

Annual Reports In Progress

2023 Adams County

Basis of Acct.: Cash Basis
Created: 12-11-2023

Edit

3/12

Pending

Errors 1 0

This gauge shows the number of tasks completed out of the total number of tasks required to complete the annual report.

Creating a New Annual Report

To create a new annual report, click the “CREATE ANNUAL REPORT” button in the top right corner of the page, as illustrated in the image to the right.

CREATE ANNUAL REPORT

As illustrated in the image below, the government name associated with your account will automatically populate in the field for “GOVERNMENT.” If the person preparing the report files reports for multiple governments, ensure the correct government name is selected from the dropdown menu. The year will default to the most current filing year. Confirm it is accurate then click the “CREATE NEW ANNUAL REPORT” button.

Create Annual Report ×

GOVERNMENT Adams County × ▼ ** Field is required*

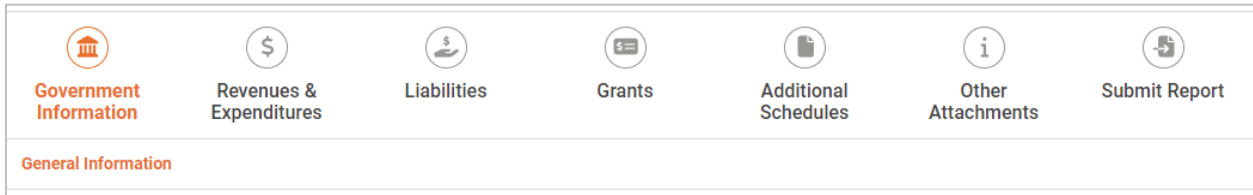
YEAR 2023 *

CANCEL CREATE NEW ANNUAL REPORT

Submitted By: Lisa Brown Submitted By: Leah Hurd

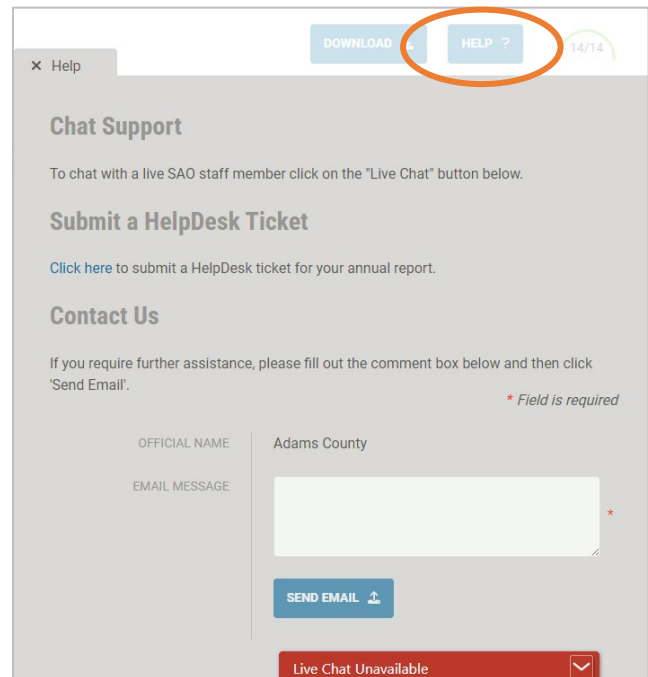
Navigation Tips and New Help Features

As illustrated in the image below, there are seven modules that are used to navigate through the different components of the annual report. Each component is categorized into the module that best correlates with the activity being reported. For example, the module titled “Revenues & Expenditures” is where the Schedule 01 is completed.



Report preparers have several ways to receive help directly within the annual filing system. As illustrated in the image below, there is a “HELP?” button next to the task gauge in the top right corner of the page. Clicking the “HELP?” button will give report preparers the following three options:

- **Chat Support:** LiveChat is available during peak filing times (March through May). The Live Chat bar is in the bottom right corner, and it identifies when staff are available.
- **Submit a HelpDesk Ticket:** we provide a direct link to our HelpDesk where governments can submit technical questions related to accounting and reporting.
- **Contact Us:** This new feature allows governments to submit a question related to the annual report, and the question will be sent to our annual report inbox that is monitored by the filing specialists. Responses from the specialists will be sent to the email associated with the account for who asked the question.



Government Information Module

The Government Information module provides information on the reporting government. If any of this information is incorrect, click the “REQUEST FOR UPDATES TO GOVERNMENT INFORMATION” button. As illustrated in the images below, a popup window will display to input the updated information. After clicking the “SEND EMAIL” button, the update will go to the staff from the State Auditor’s Office who maintain the database.

Government Information

OFFICIAL NAME: Adams County

BILLING ADDRESS:

OFFICIAL WEBSITE:

AUDIT LIAISON:

BASIS OF ACCOUNTING:

FISCAL YEAR END:

If the government information is incorrect, please submit a request for updates:

REQUEST FOR UPDATES TO GOVERNMENT INFORMATION

Update Government Information

Please indicate in the comment box below what you are requesting to update: * Field is required

OFFICIAL NAME: Thurston County Cemetery District No. 1

EMAIL MESSAGE: The address listed is incorrect, please update address to:
P.O. Box 999
Olympia, WA 98512

SEND EMAIL ↕

There is one question in this module that asks the government if it has financial activity to report during the reporting period. As illustrated in the image to the right, the default answer is “Yes” because it is uncommon for a government to truly have no activity. No activity means the government did not receive any revenue or have any expenditures during the reporting period. An information icon is provided for additional guidance.

Annual Report

ANNUAL REPORTING YEAR:
2023

WILL YOU BE REPORTING ACTIVITY FOR THIS YEAR? ⓘ

Yes
 No

Revenues & Expenditures Module

As illustrated in the image below, the Revenues & Expenditures module is where report preparers will complete all components related to the Schedule 01. *Reminder: the Schedule 01 is required for ALL local governments.*

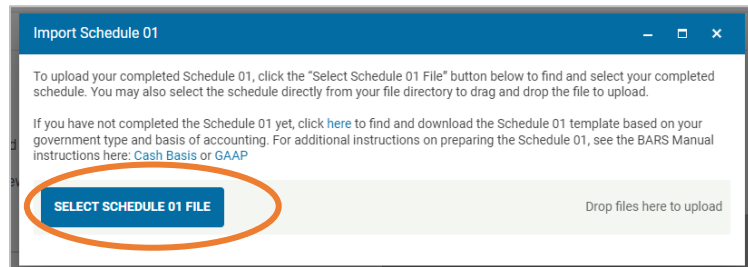
Government Information | **Revenues & Expenditures** | Liabilities | Grants | Additional Schedules | Schedule 22 | Other Attachments | Submit Report

Schedule 01

Schedule 01 – Import

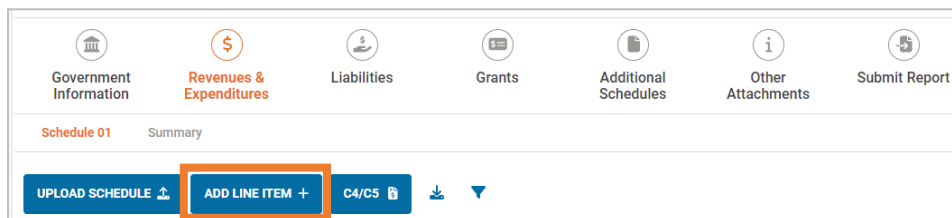
Once in the Revenues & Expenditures module, a popup window will prompt users to upload the completed Schedule 01 Excel file, as illustrated in the image below. This popup window will open automatically when the module is selected, and it will appear until the Schedule 01 data is uploaded. If report preparers are not ready to upload the schedule, simply close the popup window. If report preparers have not completed the Schedule 01 at this point, there is a link provided to the BARS Reporting Templates page to find and download the template based on their government type and basis of accounting.

Once the Schedule 01 is ready for upload, click the “SELECT SCHEDULE 01 FILE” button and choose the correct Excel file to upload. If you prefer to input the Schedule 01 data manually, close the popup window and continue to the next section of this handbook. If you opt to use the template, skip to the “Schedule 01 – Data Validation” section of this handbook.



Schedule 01 – Manual Import Option

To add the Schedule 01 data one line item at a time, click the “ADD LINE ITEM +” button for each line item. As illustrated in the images below, clicking the “ADD LINE ITEM +” button will open a popup window to input the line-item information, which includes the account, fund, fund name and amount.



CAUTION: Manually importing the Schedule 01 data can be time-consuming if report preparers are entering multiple lines of data. We recommend exporting a copy of the Schedule 01 after manually entering the data, so the government has a copy for its records.

Schedule 01 – Data Validation

Once the Schedule 01 data is imported, all line items will be displayed in the data validation box, which allows the report preparer to review the data and triage any errors the filing system has identified. As illustrated in the image below, the “Errors” column will display the red and yellow error icons for any line items with required or warning errors (read more in our [Guide to Resolving Errors in the Annual Filing System](#)). Click the error icons to see what the specific errors are, and use the “Edit” or “Delete” links in the next column to make any manual adjustments.

Below the data validation box, there is a summary that displays the total number of line items, required errors and warning errors.

	Line # ↑	Account	Object	Fund	Amount	Errors ⓘ	
+	273	3620000		001	\$10,391		Edit Delete
+	274	3699100		001	\$3,220		Edit Delete
-	275	3089000		001	\$7,830,000	2 0	Edit Delete
The BARS account is not allowed for this Basis of Accounting (GAAP or Cash) The BARS account may not be allowable for this Fund Type.							
+	276	3089000		001	\$594,860	2 0	Edit Delete
+	277	3137100		001	\$660,914		Edit Delete
Total Line Items: 2528 Total Required Errors: 968 Total Warning Errors: 0							

Schedule 01 – Identify & Correct Errors

When triaging errors, we recommend using the grey headers found to the right of the data validation box, as illustrated in the image below. These headers will display line item errors, general errors and any variances that need to be corrected. Each header has an information icon with guidance for understanding and correcting errors.



Line Item Errors

The first header, “Line Item Errors,” will display all required and warning errors that are associated with specific line items within the Schedule 01. There are toggle buttons to filter each error, and the filter results will be displayed in the data validation box. When finished reviewing the results, click the toggle button again to turn it off, which will display all Schedule 01 data again.

For example, if there are line items with the error for an invalid object code, click the toggle button for that error under “Line Item Errors.” After that, only the line items with that specific error will display in the data validation box, as illustrated in the images below.

Line Item Errors

OFF Required (968)

ON The BARS account requires a specific object code (4)

OFF The BARS account is not allowed for this Basis of Accounting (GAAP or Cash) (482)

OFF The BARS account may not be allowable for this Fund Type. (482)

Line # ↑	Account	Object	Fund	Amount	Errors ⓘ	
- 2212	58940		638	-\$1,636	1 ❗ 0 ⚠	Edit ↗ Delete ✕
❗ The BARS account requires a specific object code						
+ 2213	58940		646	\$716	1 ❗ 0 ⚠	Edit ↗ Delete ✕
+ 2214	58940		660	-\$4,412	1 ❗ 0 ⚠	Edit ↗ Delete ✕
+ 2440	58930		670	\$13	1 ❗ 0 ⚠	Edit ↗ Delete ✕

General Errors

The second header, “General Errors,” will display errors that affect the Schedule 01 as a whole and are not associated with specific line items. Since these errors are not associated with individual line items, no toggle buttons are available. For example, if there is an error because a fund has multiple names, that error will be displayed under “General Errors,” as illustrated in the image below.

General Errors

❗ Fund 001 has multiple names, but only one name can be displayed on the generated statements.

Variance Checks

For cash-basis governments, there are two variance checks for the Schedule 01, specifically for ending and beginning checks of the different fund balances. For GAAP governments, there is a third variance check for the balance sheet accounts.

- 1) **Fund Balance – Ending Check:** This variance check identifies funds reported on the Schedule 01 that do not balance within \$1,000. To submit the report, each fund reported must balance within \$1,000. Any variances greater than \$1,000 will result in a required error.

To see more information about this variance check, click the “Fund Balance – Ending Check” report link. This will open the detailed variance check report, as illustrated in the image below.

Fund#	Fund Name	Variance Amount
001	General Fund	-15,399,394
100	Franklin County Reserve Fund	-2,048,974

- 2) **Fund Balance – Beginning Check:** This variance check compares the current year beginning balances to the prior year ending balances for all reported funds. Any variances greater than \$1,000 will result in a warning error.

To see more information about this variance check, click the “Fund Balance – Beginning Check” report link, which will open the detailed variance check report, as illustrated in the image below.

Fund#	Fund Name	Variance Amount
001	General Fund	-2,624,412
100	Franklin County Reserve Fund	-1,522,488

- 3) **Balance Sheet Equation Check – GAAP ONLY:** this variance check compares the balance sheet accounts (810-870 BARS codes) to the total ending fund balance/net position for each fund reported on the Schedule 01.

To see more information about this variance check, click the “Balance Sheet Equation Check” report link, which will open the detailed variance check report, as illustrated in the image below.

Fund#	Fund Name	Variance Amount
401	Operations	-15,500,289

Operating BARS Codes (GAAP Enterprise Funds Only)

There is a step in the Revenues & Expenditures module that applies only to GAAP enterprise funds. As illustrated in the images below, this step requires the report preparer to identify what amounts from the Schedule 01 are considered operating or non-operating based on the government's financial statements.


# of Lines	Fund	BARS Account #	BARS Account Name	Amount	Operating	Non-Operating
1	401	3311400	Federal Direct Grant from Department of Housing and Urban Development	\$379,858	\$379,858	\$0
1	401	3331400	Federal Indirect Grant from Department of Housing and Urban Development	\$502,121	\$502,121	\$0

Operating Revenue: \$1,124,515 | Operating Expenses: \$2,131,977 | Operating Income/Loss: -\$1,007,462

Amount	Operating	Non-Operating
\$14,403	\$2,000	\$12,403
\$157,922	Numeric values only <i>This field is required</i>	Numeric values only <i>This field is required</i>
\$177,004	Numeric values only <i>This field is required</i>	Numeric values only <i>This field is required</i>

The step will list BARS codes that either have not been identified as operating or are not in the BARS Manual. The report preparer will see the amounts reported to these BARS codes in the "Amount" column. The report preparer will be required to input the amounts in the fields in the applicable columns for operating and non-operating. The sum of the two fields must equal what is in the "Amount" column.

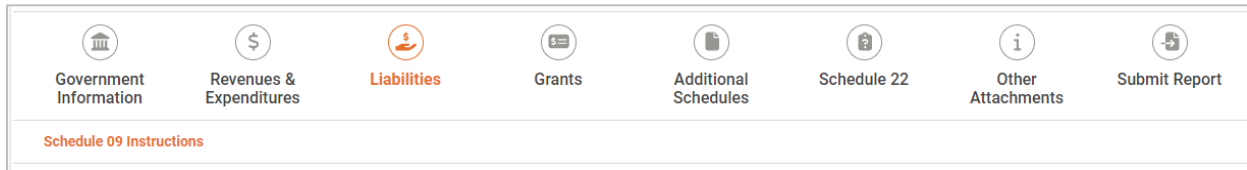
As illustrated in the image below, this step also includes a summary at the bottom that displays the system calculation for total operating revenues and operating expenses based on the amounts reported above and the BARS codes used on the Schedule 01. This will also calculate the operating income/loss. These totals should match the government's financial statements. Click the blue information icon to view and export the detailed report.

Operating Revenue: \$18,333,263 | Operating Expenses: \$19,347,502 | Operating Income/Loss: -\$1,014,239 

This calculation is based on the BARS codes reported on the Schedule 01 that are determined to be operating as defined in the BARS Manual and what you have identified as operating in the fields above. This calculation should match your financial statements. To adjust these amounts, corrections must be made to the Schedule 01 and/or the fields above. To view a list of BARS codes included in the calculation, click [here](#).

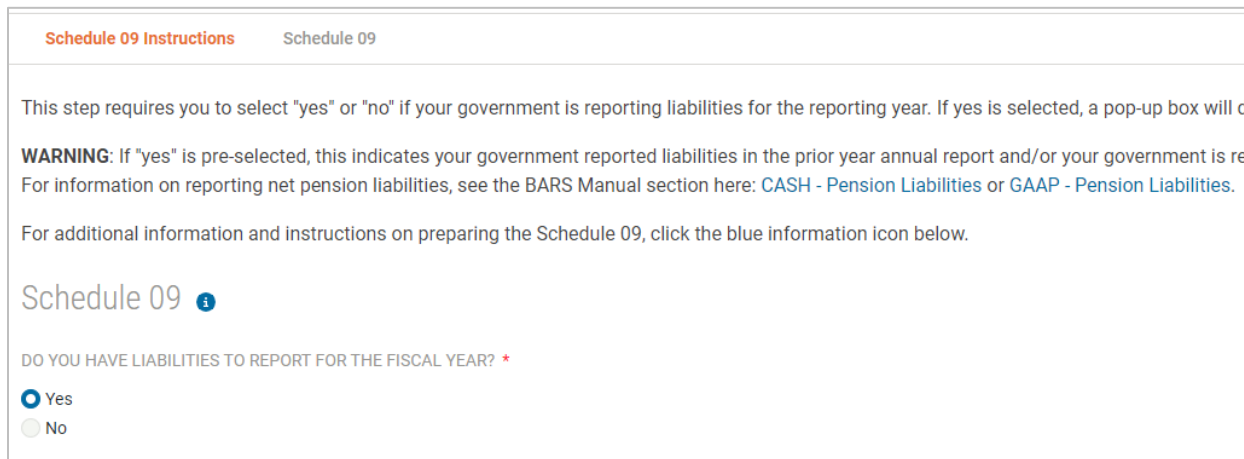
Liabilities Module

The Liabilities module is where governments will complete the Schedule 09, as illustrated in the image below. *Reminder: every local government is required to select the Liabilities module and review the Schedule 09 instructions step.*



Schedule 09 Instructions Step

As illustrated in the image below, the first question in the Schedule 09 Instructions step asks if the government has any liabilities to report for the fiscal year.



If “Yes” is selected, a second step will populate along with a popup window allowing you to choose how to import the Schedule 09 data.

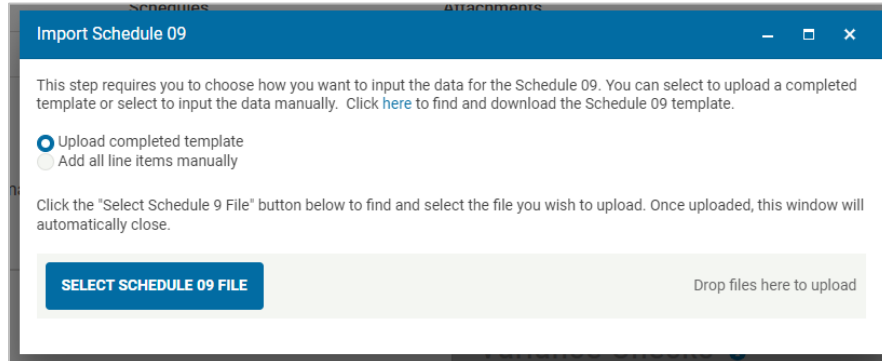
If “No” is selected, no additional steps will populate, and the preparer can continue on with the report.

IMPORTANT: If “Yes” is preselected, this indicates a government has reported liabilities in the prior year annual report and/or the government is required to report its net pension liabilities. The filing system will not allow the preparer to select “No” in this case.

For information on reporting net pension liabilities, see the BARS Manual section here: [Cash-basis – Pension Liabilities](#) or [GAAP – Pension Liabilities](#).

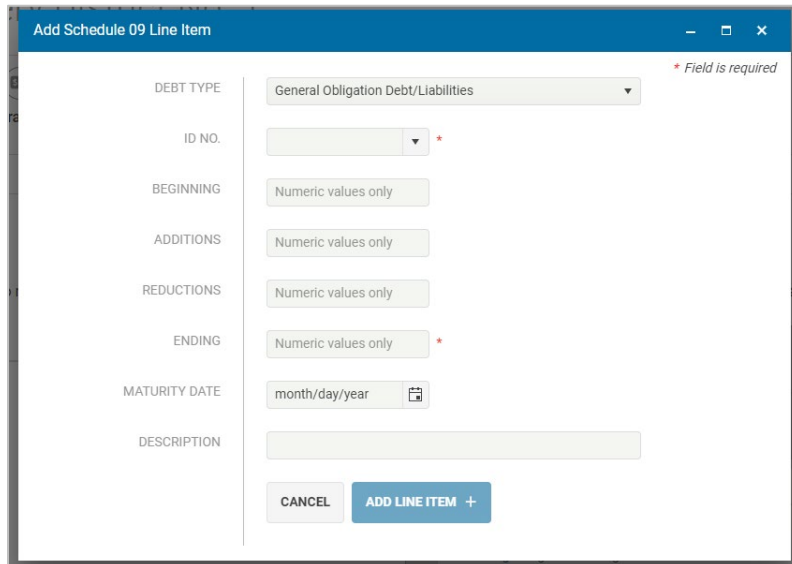
Schedule 09 – Import

After proceeding to the next step for the Schedule 09, a popup window will open that allows the report preparer to choose how to import the Schedule 09 data, as illustrated in the image below. If you are not ready to complete this component, close the popup window to continue with the report.



The screenshot shows a window titled "Import Schedule 09". It contains the following text: "This step requires you to choose how you want to input the data for the Schedule 09. You can select to upload a completed template or select to input the data manually. Click [here](#) to find and download the Schedule 09 template." Below this text are two radio buttons: "Upload completed template" (which is selected) and "Add all line items manually". Further down, it says: "Click the 'Select Schedule 9 File' button below to find and select the file you wish to upload. Once uploaded, this window will automatically close." At the bottom, there is a blue button labeled "SELECT SCHEDULE 09 FILE" and a light gray area with the text "Drop files here to upload".

There is a link to the templates page so the report preparer can find and download the Schedule 09 template. If you have a completed template ready to upload, click the "SELECT SCHEDULE 09 FILE" button and select the file to upload. There is also the option to add the data manually. Selecting this option will automatically open the window to manually add line items, as illustrated in the image below. This is where the report preparer will enter each line item for the Schedule 09.













The screenshot shows a form titled "Add Schedule 09 Line Item". It has several fields: "DEBT TYPE" is a dropdown menu with "General Obligation Debt/Liabilities" selected; "ID NO." is a dropdown menu with a red asterisk indicating it is required; "BEGINNING", "ADDITIONS", "REDUCTIONS", and "ENDING" are numeric input fields with "Numeric values only" text; "MATURITY DATE" is a date picker with "month/day/year" text; and "DESCRIPTION" is a text input field. At the bottom, there are "CANCEL" and "ADD LINE ITEM +" buttons. A red asterisk and the text "* Field is required" are visible in the top right corner.

We recommend manually entering the data because it is more efficient for report preparers to select from the dropdown options rather than type in each ID number, beginning and ending balances, etc. If using the manual entry option, we recommend exporting a copy of the completed Schedule 09 for the government's records.

Tip: The ID numbers listed in the "ID NO." dropdown menu are based on what was selected in the "DEBT TYPE" dropdown menu right above it. If you do not see the ID number needed, try changing the debt type.

Schedule 09 – Data Validation

Once the Schedule 09 data is imported, all line items will be displayed in the data validation box, as illustrated in the image below. This then allows the preparer to review the data and triage any errors that the filing system has identified.

Line # ↑	ID No.	Description	Debt Type	Errors	
+ 2	264.30	Pension Liabilities	Revenue and Other (non G.O.) Debt/Liabilities		Edit  Delete 
+ 3	259.12	Compensated Absences	Revenue and Other (non G.O.) Debt/Liabilities		Edit  Delete 
+ 4	263.52	Tractor purchases	Revenue and Other (non G.O.) Debt/Liabilities		Edit  Delete 
+ 5	263.57	Leases Office Equipment	Revenue and Other (non G.O.) Debt/Liabilities		Edit  Delete 
+ 6	263.57	Leases - Rent	Revenue and Other (non G.O.) Debt/Liabilities		Edit  Delete 

Total Line Items: 5 | Total Required Errors: 0 | Total Warning Errors: 0

Below the data validation box, there is a summary that displays the total number of line items, required errors and warning errors. Within the data validation box, there are options to edit or delete each line item. If there are errors associated with any of the line items, the error icons will be displayed in the “Errors” column.

Schedule 09 – Variance Checks

As illustrated in the image below, there are three variance checks for the debt reported on the Schedule 09: principal payments, beginning outstanding balances, and proceeds. The “Variance Checks” heading includes a blue information icon that provides descriptions of each variance check report. For more information about each variance check, click the report names to open the report. The report will open in a popup window that explains the factors that go into each variance check.

Variance Checks 	
Report Name	Variance
Debt - Principal Payments Check	-115,850
Debt - Beginning Outstanding Check	-2,006,516
Debt - Proceeds Check	0

- 1) **Debt – Principal Payments Check:** This variance check compares the debt principal payments reported on the Schedule 01 (BARS codes using object code 70) to the reductions reported on the

Schedule 09. These amounts should match, so any variances here should be evaluated prior to submission.

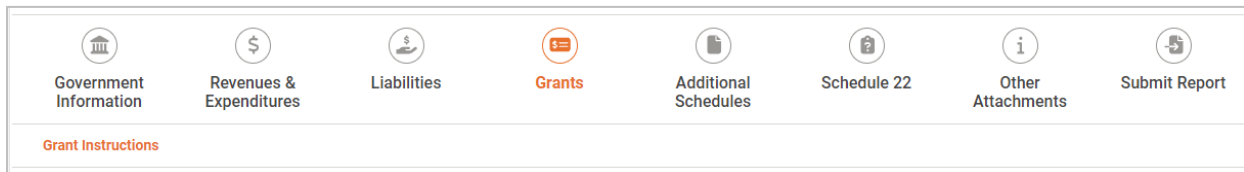
Note: certain ID numbers are excluded from this check, such as pension, OPEB, compensated absences, etc.

- 2) **Debt – Beginning Outstanding Check:** This variance check compares the current year beginning balances to the prior year ending balances reported on the Schedule 09. There are limited circumstances when a variance would be acceptable here.
- 3) **Debt – Proceeds Check:** This variance check compares the debt proceeds reported on the Schedule 01 (BARS codes 391 & 393) to the additions reported on the Schedule 09. There are limited circumstances when a variance would be acceptable here.

Note: certain ID numbers are excluded from this check such as pension, OPEB, compensated absences, etc.

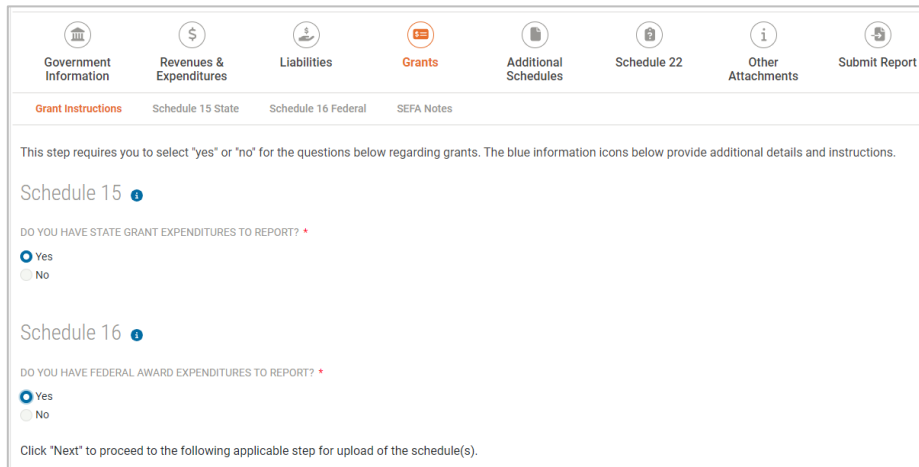
Grants Module

The Grants module is where governments will complete their Schedule 15, Schedule 16, and the Notes to the Schedule 16, as illustrated in the image below. *Reminder: every local government will be required to select this module and review the Grant Instructions step.*



Grant Instructions Step

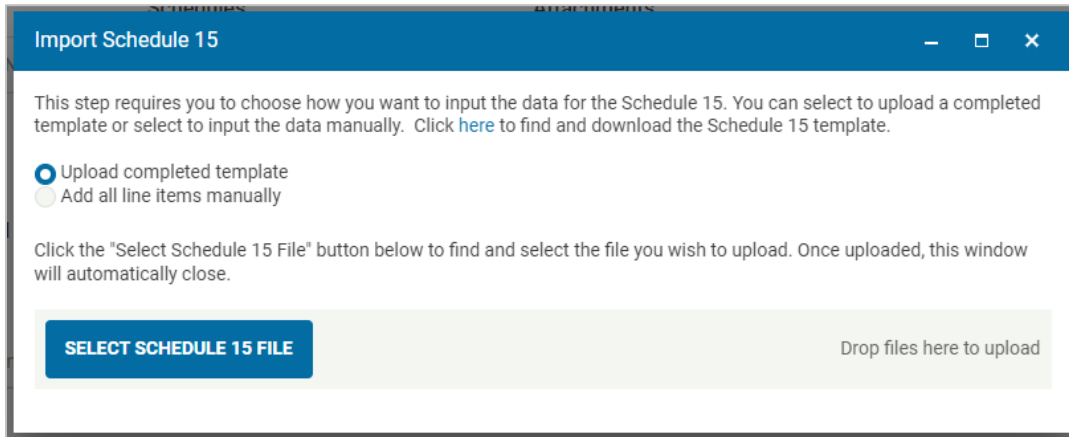
The Grant Instructions step requires report preparers to select “Yes” or “No” if they are reporting the Schedule 15 and Schedule 16, as illustrated in the image below. Even if a government does not have any expenditures of state or federal awards to report, it is still required to go to answer these questions in Grants module.



Selecting “Yes” will populate the corresponding step for that schedule. If needed, there is an information icon for both schedules with more guidance on what information is collected. To complete the schedules, click “Next” or click on the step title for the corresponding schedule.

Schedule 15 (State) – Import

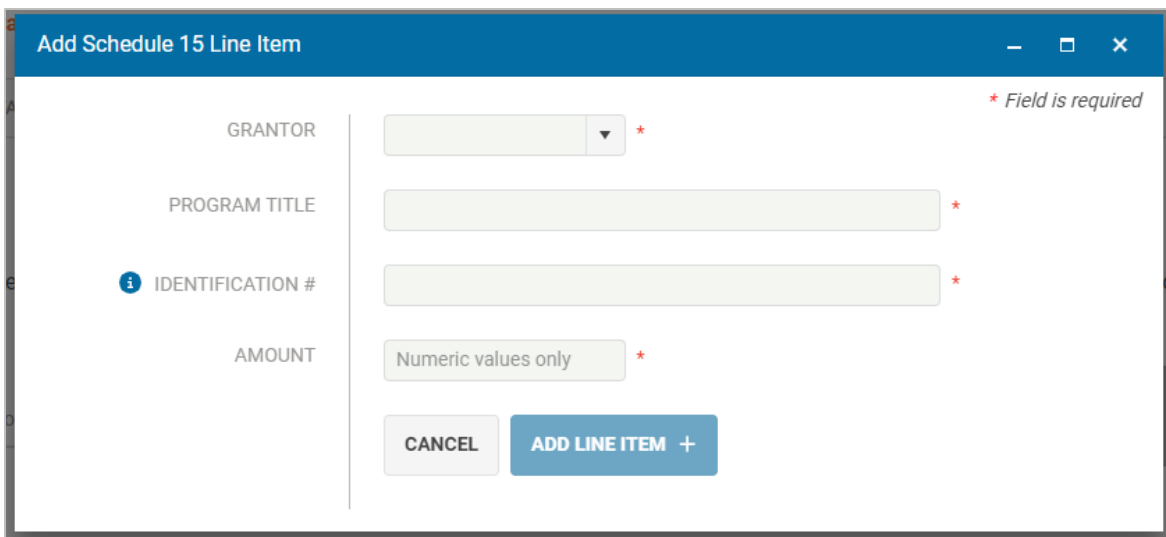
After proceeding to the Schedule 15 step, a popup window will automatically open that allows the report preparer to choose how to input the Schedule 15 data, as illustrated in the image below. If you are not ready to complete this component, close the popup window to continue with the report.



The screenshot shows a window titled "Import Schedule 15". The text inside reads: "This step requires you to choose how you want to input the data for the Schedule 15. You can select to upload a completed template or select to input the data manually. Click [here](#) to find and download the Schedule 15 template." Below this text are two radio button options: "Upload completed template" (which is selected) and "Add all line items manually". A note below the options says: "Click the 'Select Schedule 15 File' button below to find and select the file you wish to upload. Once uploaded, this window will automatically close." At the bottom, there is a blue button labeled "SELECT SCHEDULE 15 FILE" and a light gray area with the text "Drop files here to upload".

If needed, there is a link to the templates page to find and download the Schedule 15 template. If you have a completed template that is ready to upload, click the “SELECT SCHEDULE 15 FILE” button and select the file to upload.

Report preparers also have the choice to add the data manually. Selecting that option will automatically open the window to manually add line items, as illustrated in the image below. This is where the report preparer will enter each line item for the Schedule 15. We recommend manually entering the data because it is more efficient – report preparers simply type in the state agency name or BARS code within the grantor dropdown menu rather than finding that information and typing it into a template.











The screenshot shows a window titled "Add Schedule 15 Line Item". It contains four input fields, each with a red asterisk indicating it is required. The fields are: "GRANTOR" (a dropdown menu), "PROGRAM TITLE" (a text box), "IDENTIFICATION #" (a text box with an information icon to its left), and "AMOUNT" (a text box with the placeholder text "Numeric values only"). At the bottom of the window are two buttons: "CANCEL" and "ADD LINE ITEM +". A red asterisk and the text "* Field is required" are located in the top right corner of the form area.

Schedule 15 (State) – Data Validation


Once the Schedule 15 data is imported, all line items will be displayed in the data validation box, as illustrated in the image below. This allows the report preparer to review the data and triage any errors that have the filing system has identified.


Within the data validation box, there are options to edit or delete each line item. If there are errors associated with any of the line items, the error icons will be display in the “Errors” column.

	Line # ↑	Grantor	Program Title	Identificaton #	Amount	Errors	
+	1	State Grant from Department of Health	EMS Trauma	1234	\$2,500		Edit  Delete 
+	2	State Grant from Transportation Improvement Board (TIB)	Test	N/A	\$1,200		Edit  Delete 
+	3		Test	5678	\$3,400	1  0 	Edit  Delete 

These errors will also be displayed to the right of the validation box under the grey header, “Line Item Errors,” as illustrated in the image below. There are toggle buttons to filter each error, and the filter results will be displayed in the data validation box. For example, if there are line items with the error for invalid grantor, click the toggle button for that error and only the line items with that specific error will display in the data validation box.

Line Item Errors

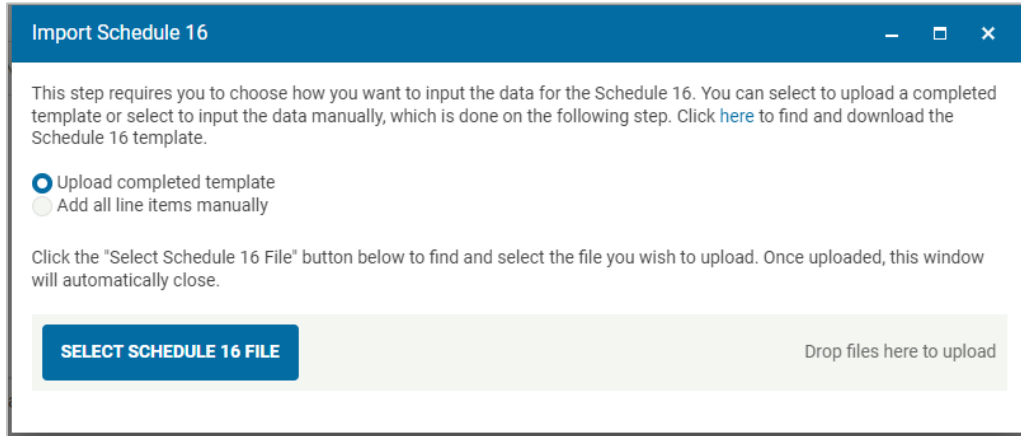
OFF  Required (1)

ON  The grantor you entered does not match a grantor in our list. (1)

Once finished reviewing the results, click the toggle button again to turn it off, which will display all Schedule 15 data again.

Schedule 16 SEFA (Federal) – Import

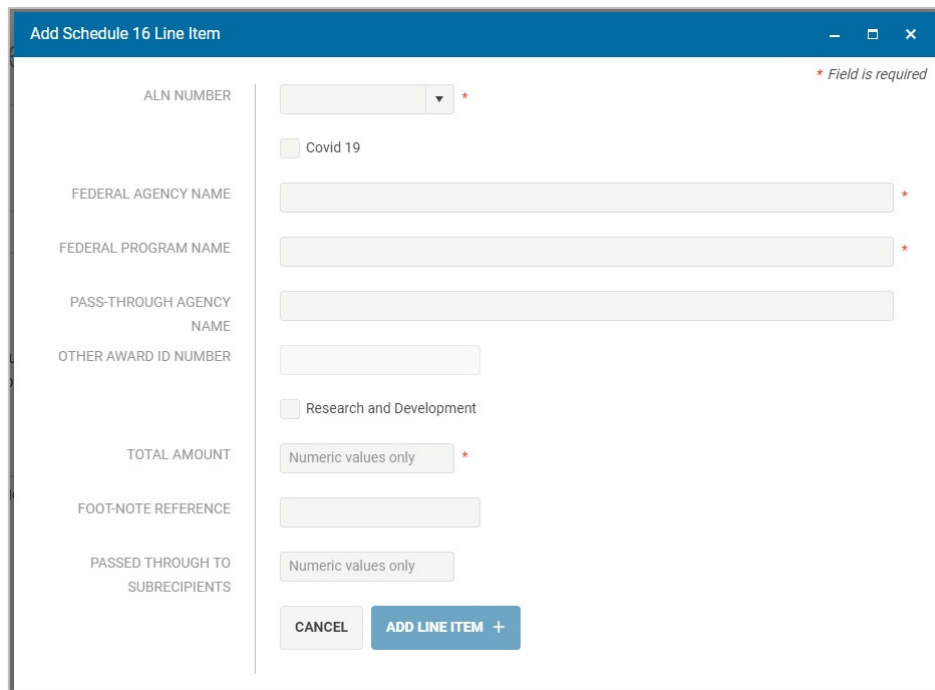
After proceeding to the Schedule 16 step, a popup window will automatically open that allows report preparers to choose how they want to input the Schedule 16 data, as illustrated in image below. If you are not ready to complete this component, close the popup window to continue with the report.



The screenshot shows a window titled "Import Schedule 16" with a blue header and standard window controls. The main content area contains the following text: "This step requires you to choose how you want to input the data for the Schedule 16. You can select to upload a completed template or select to input the data manually, which is done on the following step. Click [here](#) to find and download the Schedule 16 template." Below this text are two radio button options: "Upload completed template" (which is selected) and "Add all line items manually". Further down, it says: "Click the 'Select Schedule 16 File' button below to find and select the file you wish to upload. Once uploaded, this window will automatically close." At the bottom, there is a blue button labeled "SELECT SCHEDULE 16 FILE" and a light gray area with the text "Drop files here to upload".

If needed, there is a link to the templates page to find and download the Schedule 16 template. If you have a completed template that is ready to upload, click the “SELECT SCHEDULE 16 FILE” button and select the file to upload.

Report preparers also have the option to add the data manually. Selecting that option will automatically open the window to manually add line items. This is where report preparers will enter each line item for the Schedule 16. We recommend manually entering the data – it is more efficient because the federal agency and program name will automatically populate based on the Assistance Listing Number (ALN).







The screenshot shows a form titled "Add Schedule 16 Line Item" with a blue header and window controls. The form contains several input fields and checkboxes. On the right side, there is a red asterisk and the text "* Field is required". The fields are: "ALN NUMBER" (a dropdown menu with a red asterisk), "Covid 19" (a checkbox), "FEDERAL AGENCY NAME" (a text input field with a red asterisk), "FEDERAL PROGRAM NAME" (a text input field with a red asterisk), "PASS-THROUGH AGENCY NAME" (a text input field), "OTHER AWARD ID NUMBER" (a text input field), "Research and Development" (a checkbox), "TOTAL AMOUNT" (a text input field with "Numeric values only" and a red asterisk), "FOOT-NOTE REFERENCE" (a text input field), and "PASSED THROUGH TO SUBRECIPIENTS" (a text input field with "Numeric values only"). At the bottom, there are two buttons: "CANCEL" and "ADD LINE ITEM +".

Schedule 16 SEFA (Federal) – Data Validation

Once the Schedule 16 data is imported, all line items will be displayed in the data validation box, as illustrated in the image below. This allows report preparers to review the data and triage any errors that the filing system has identified.

Within the data validation box, there are options to edit or delete each line item. If there are errors associated with any of the line items, the error icons will be displayed in the “Errors” column.

	Line # ↑	ALN #	COVID 19	Program Title	Total	Errors	
+	1	97.067	No	Homeland Security Grant Program	\$18,547		Edit  Delete 
+	2	93.959	Yes	COVID 19 - Block Grants for Prevention and Treatment of Substance Abuse	\$59,479		Edit  Delete 
+	3	21.027	Yes	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	\$94,559	1  0 	Edit  Delete 

These errors will also be displayed to the right of the validation box under the grey header, “Line Item Errors,” as illustrated in the image below. There are toggle buttons to filter each error, and the filter results will be displayed in the data validation box. For example, if there are line items with the error for missing an other award ID number for pass-through awards, click the toggle button for that error and only the line items with that specific error will display in the data validation box.

Line Item Errors ▲

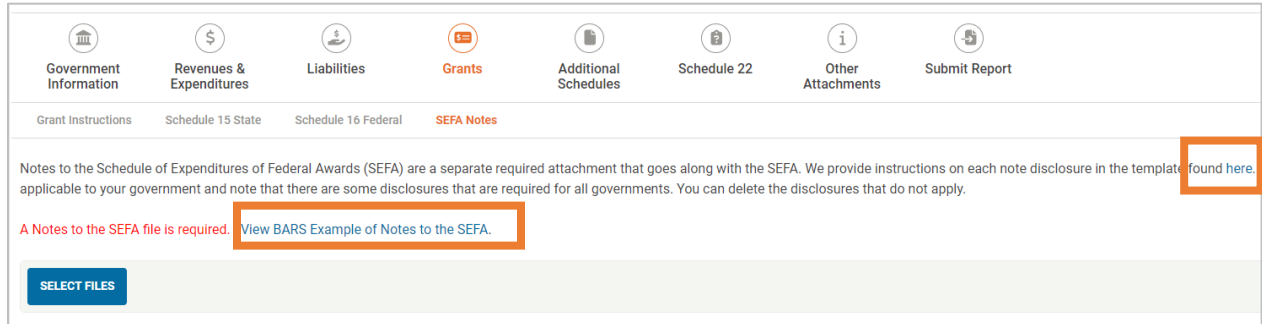
1 Required (1) ▲

Other Award ID Number is required for pass-through awards. If a contract/agreement number was not provided input "N/A" (1)

Once finished reviewing the results, click the toggle button again to turn it off, which will display all Schedule 16 data again.

Schedule 16 (SEFA) Notes

The Notes to the Schedule of Expenditures of Federal Awards (SEFA) is a separate, required attachment that goes with the Schedule 16. Attaching the notes is a separate step, as illustrated in the image below.

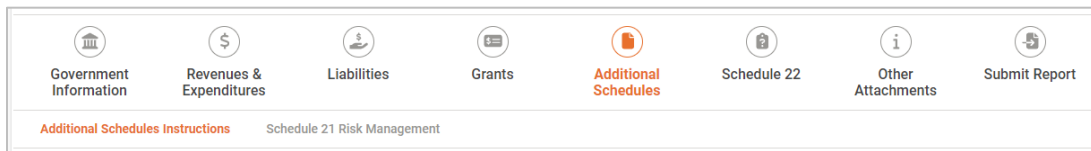


If needed, there is a link to the Notes to the SEFA, along with a link to view the BARS example.

Once the Notes to the SEFA are completed, click the “SELECT FILES” button and select the file to attach. The file can be attached as a Microsoft Word document, Excel workbook, or PDF.

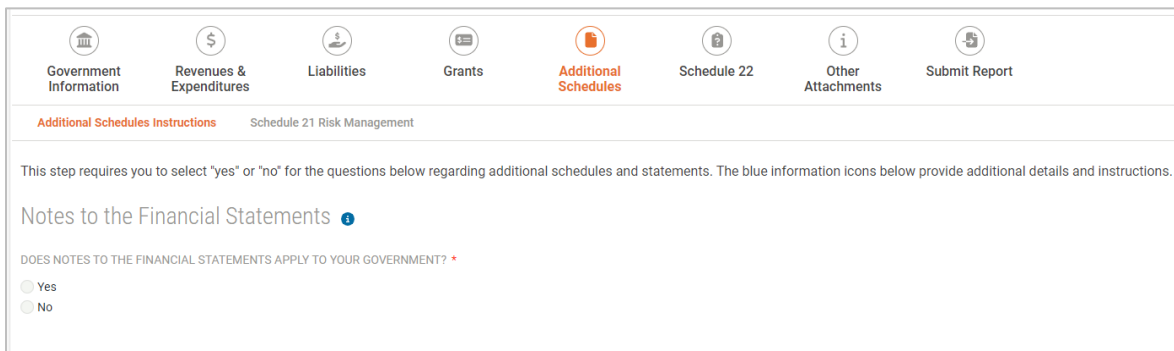
Additional Schedules Module

The Additional Schedules module is where report preparers complete the notes to the financial statements and Schedule 21, as illustrated in the image below. Cities, towns and counties may see additional report components in this module that are not included in this guide. Email LGCSfeedback@sao.wa.gov for help with those additional components.



Additional Schedules Instructions

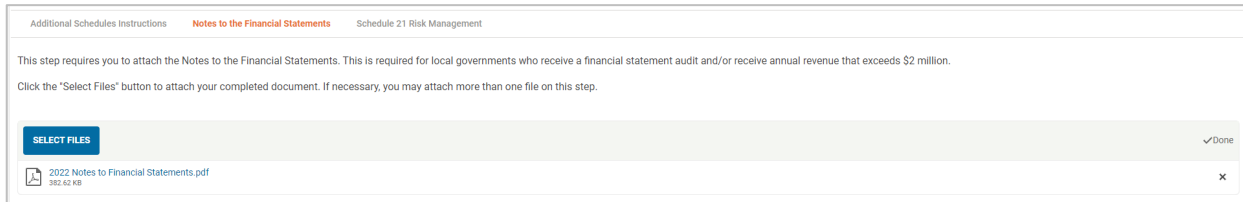
The Additional Schedules Instructions is the first step of the module. It requires report preparers to select “Yes” or “No” if they’ll be submitting their government’s Notes to the Financial Statements, as illustrated in the image below. *Reminder: this is required for governments who receive more than \$2 million in annual revenue and/or receive a financial statement audit.*



IMPORTANT: GAAP-basis special purpose districts will not have the Additional Schedules Instructions step. They will be directed to the Financial/Notes/RSI step.

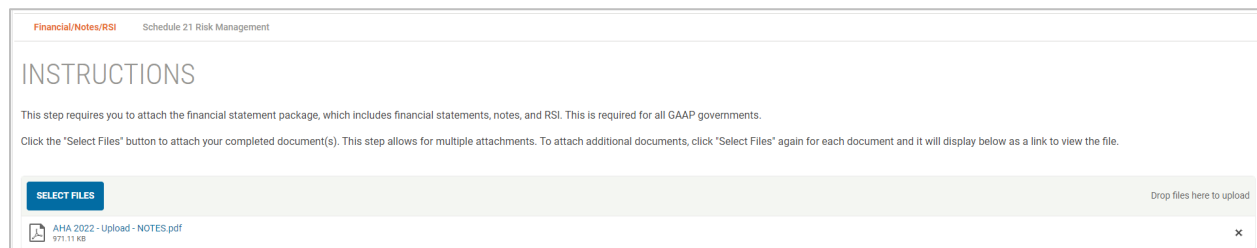
Notes to the Financial Statements (Cash Basis Only)

This step requires cash-basis governments to attach their Notes to the Financial Statements. To attach the completed notes, click the “SELECT FILES” button and select the correct file(s) to upload, as illustrated in the image below. If needed, multiple files can be attached at this step. Any incorrect file attachments can be removed by clicking the “X” button.



Financial/Notes/RSI (GAAP Only)

This step requires GAAP-basis governments to attach their financial package, which includes the financial statements, notes and RSI. To attach the files, click the “SELECT FILES” button and select the correct file(s) to upload, as illustrated in the image below. If needed, multiple files can be attached on this step. Any incorrect file attachments can be removed by clicking the “X” button.



Schedule 21 Risk Management

All local governments are required to answer the questions listed on the Schedule 21 Risk Management step in the Additional Schedules module, as illustrated in the image below.

Financial/Notes/RSI **Schedule 21 Risk Management**

Answer the following questions to determine if the reporting government self-insures for property and liability, health and welfare, unemployment compensation, workers' compensation or other risks.
For instructions on how to answer these questions and how to prepare the Schedule 21, see the BARS Manual instructions: [Cash Basis](#) or [GAAP](#).

HOW DO YOU INSURE PROPERTY AND LIABILITY RISKS, IF AT ALL? *

- Self-insure for some or all perils/risks
- Belong to a public entity risk pool
- Purchase private insurance
- Retain risk internally without self-insurance program (i.e. risk assumption)

HOW DO YOU PROVIDE HEALTH AND WELFARE INSURANCE (EX: MEDICAL, DENTAL, PRESCRIPTION DRUG, AND/OR VISION BENEFITS) TO EMPLOYEES, IF AT ALL? *

- Self-insure for some or all benefits
- Belong to a public entity risk pool
- All benefits are provided by a health insurance company or HMO
- Not applicable – no such benefits offered

HOW DO YOU INSURE UNEMPLOYMENT COMPENSATION OBLIGATIONS, IF ANY? *

- "Reimbursable" status
- Belong to a public entity risk pool
- Pay taxes to the Department of Employment Security ("Taxable")
- Not applicable - no employees

Report preparers' responses to these questions will determine whether their governments are required to complete the full Schedule 21. Once all questions have been answered, report preparers will see either a message stating the Schedule 21 is not applicable or a box to attach the completed Schedule 21 form, which indicates it is applicable, as illustrated in the images below.

HOW DO YOU PARTICIPATE IN THE WASHINGTON PAID FAMILY & MEDICAL LEAVE PROGRAM? *

- "Voluntary Plan" for one or both program benefits
- Pay premiums to the State's program for both benefits
- Not applicable - no employees

Based on your responses above, the Schedule 21 is not applicable.

HOW DO YOU PARTICIPATE IN THE WASHINGTON PAID FAMILY & MEDICAL LEAVE PROGRAM? *

- "Voluntary Plan" for one or both program benefits
- Pay premiums to the State's program for both benefits
- Not applicable - no employees

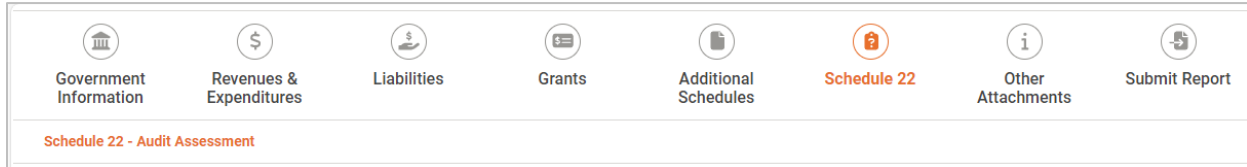
Attach Schedule 21

An electronic template for Schedule 21 is available [here](#).

SELECT FILES

Schedule 22 Module

The Schedule 22 is a questionnaire for auditors to gain information that is required to conduct a government's next audit, as illustrated in the image below.

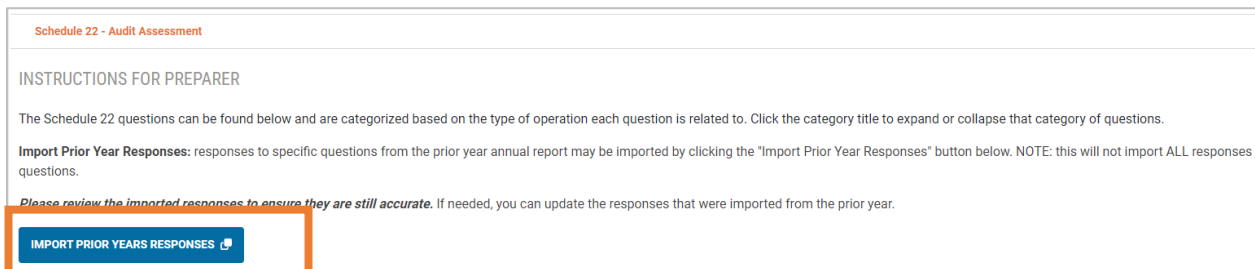


All questions are categorized based on the type of operation to which they are related. Each category has a header that allows report preparers to expand or collapse that category, as illustrated in the image below. Each header also identifies how many pending responses there are within that category of questions. As preparers answer questions, the number of pending responses will decrease until they have answered all the questions.



A new feature for the Schedule 22 gives report preparers the ability to import responses from their government's prior year annual report. However, the annual filing system will only import prior year responses for specific questions; it will not import all responses. If report preparers use this feature, it is important to review the imported responses to ensure they are still accurate. If needed, report preparers can update the responses that were imported from the prior year.

To use this feature, click the "IMPORT PRIOR YEAR RESPONSES" button, as illustrated in the image below.



Schedule 22 – Helpful Tips

Each question in the Schedule 22 has a blue information icon that gives report preparers more guidance about what type of information we are intending to collect with that specific question, as illustrated in the images below.

FINANCIAL MONITORING 5 pending response(s)*

1. Please indicate which of the following best describes the accounting system of the government:

- A) Rely on the County Treasurer (no other accounting software used)
- B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).

(A) (B) *

The information icon (a blue circle with a white 'i') next to the question number '1.' is circled in orange.

FINANCIAL MONITORING 5 pending response(s)*

1. Please indicate which of the following best describes the accounting system of the government:

- A) Rely on the County Treasurer (no other accounting software used)
- B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).

(A) (B) *

The information icon (a blue circle with a white 'i') next to the question number '1.' is circled in orange, and a white tooltip box is overlaid on the question text.

"Rely on County Treasurer" should only be selected if the government does not use a separate system to record any of their own financial activity. In this case, all reports used for oversight from the governing body would come directly from the County Treasurer and no other external tracking of activity is performed.

Other Attachments Module

The Other Attachments module does not include any annual report components, as illustrated in the image below. This module gives governments the opportunity to attach any additional documentation they want their auditors to see that has not already been completed in a previous module. Report preparers who do not have anything else to attach may continue with the report.

Government Information Revenues & Expenditures Liabilities Grants Additional Schedules Schedule 22 **Other Attachments** Submit Report

Other Attachments

This is an optional step to allow you to attach other files related to this annual report. If you do not have additional files to submit with your annual report, click "next" at the bottom. It is recommended to upload Adobe PDF documents in order to make use of the "Print All" function on the last step which allows you to print the entire annual report.

SELECT FILES

Submit Report Module

This last module is where report preparers submit their government's annual report. At this stage, any missing components, unanswered questions, etc. will be highlighted in the final validation check, as illustrated in the image below. Clicking the "Fix Errors" button will take report preparers to that component to fix the issue.

The screenshot shows a navigation bar with icons for Government Information, Revenues & Expenditures, Liabilities, Grants, Additional Schedules, Schedule 22, Other Attachments, and Submit Report. Below the navigation bar is a "Submit Report" button. The main content area is titled "Final Validation Check" and contains the text: "All errors below must be corrected before you can submit your annual report." Below this text is a table with three rows of errors:

	Step	Error	
1	Schedule 09	Schedule 09 data missing.	Fix Errors ✕
1	Grant Instructions	Grant Instructions option not selected.	Fix Errors ✕
1	Schedule 21 Risk Management	Schedule 21 is required but not attached.	Fix Errors ✕

Once all final validations are completed, report preparers will have the option to generate their electronic signature. The electronic signature consists of the report preparer's name and email address used to login to the filing system. Multiple people can sign the report if needed, but they will each need to login through their own account and click the "SIGN ANNUAL REPORT" button, as illustrated in the image below.

The screenshot shows the same navigation bar as the previous image. Below the navigation bar is a "Submit Report" button. The main content area contains the text: "You're almost done! Make sure you sign the annual report using the button below. Then, if you are finished reviewing all previous steps, click the 'submit annual report' button." Below this text is a blue button labeled "SIGN ANNUAL REPORT" with a signature icon.

After generating the electronic signature, the filing system will populate the button that will allow preparers to officially submit the report, as illustrated in the image below.

The screenshot shows the same navigation bar as the previous images. Below the navigation bar is a "Submit Report" button. The main content area contains the text: "You're almost done! If you are finished reviewing all previous steps, click the 'submit annual report' button below to submit your report to the Auditor's Office." Below this text is a section titled "Signatures" with the text: "Kayley Pagio (pagiok@sao.wa.gov) ✕". Below the signature text is a blue button labeled "SUBMIT ANNUAL REPORT" with a document icon.


After filing the report, preparers will see a message stating it was submitted successfully, as illustrated in the image below. An email notification will be sent confirming the submission of the report.

CAUTION: if report preparers do not see the message below in the filing system and/or do not receive an email notification, please return to the annual report to confirm you successfully clicked both the "SIGN ANNUAL REPORT" and "SUBMIT ANNUAL REPORT" buttons.

Submit Report

Annual Report Submitted Successfully!

To view your certification or to download all annual report files click the "Download" button above.



Explore your annual report data from this and previous years using our Financial Intelligence Tool (FIT).
explore FIT, click [here](#).