

Guide to Resolving Errors in the Annual Filing System



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Introduction

The purpose of this guide is to help local governments resolve errors when filing their annual reports using SAO's annual filing system. We have included detailed descriptions of every required and warning error for the Schedule 01, Schedule 09 and Schedule 16, including tips on how to resolve them. We have also provided direct links to applicable BARS Manual sections with additional guidance on specific errors.

What is a "required" error?



Required errors (previously called "red flags") must be corrected before submitting the annual report. These errors cannot be bypassed by the report preparer or SAO staff. Evaluate all required errors in your report using the tips provided in this guide.

What is a "warning" error?



Warning errors (previously called "yellow flags") identify possible errors in the annual report. These errors will not prevent you from submitting the report, but we recommend reviewing all of them to ensure accuracy in the report. There are few scenarios where a warning error would be acceptable and, in those cases, you may disregard the warning error.

Contact us for additional assistance

If you need additional assistance resolving required and warning errors in your annual report, please submit a [Help Desk ticket](#) or contact us at LGCSFeedback@sao.wa.gov.

Required Errors

Schedule 01 (Revenue and Expenditures)

Fund(s) Do Not Balance	
How to Resolve	This indicates one or more funds reported on the Schedule 01 do not balance within \$1,000. To submit the report, all funds must balance within \$1,000. The annual filing system automatically calculates which fund(s) are out of balance and by how much. The variance amount for each fund that is out of balance by more than \$1,000 can be found under the “Variance Checks” section on the Schedule 01 step. To view the full report, click the link titled “Fund Balance-Ending Check.” Review each fund that is out of balance to determine the cause of the variance, then make the necessary corrections to the Schedule 01.
BARS Manual Link	Cash Basis - Schedule 01 Instructions GAAP - Schedule 01 Instructions
Fund Number Has Multiple Names	
How to Resolve	This required error will include the specific fund number that has multiple fund names reported on the Schedule 01. For example, the error message might say “Fund 001 has multiple fund names.” This means there are multiple fund names being used in fund 001, but only one fund name should be used for each fund number. Review the funds with this error and correct the Schedule 01.
BARS Manual Link	Cash Basis - Schedule 01 Instructions GAAP - Schedule 01 Instructions
Multiple General Funds	
How to Resolve	Only one general fund can be reported on the Schedule 01. This error indicates multiple general funds—fund numbers in the range of 001–099—have been reported on the Schedule 01. Review the Schedule 01 and correct it to ensure only one general fund is reported.
BARS Manual Link	3.1.7.50 Managerial Funds (Cash Basis) 3.1.1.40 Managerial Funds (GAAP)
Invalid Object Code	
How to Resolve	The object code used is invalid for this BARS code. The object code is the last two digits of the seven-digit expenditure code. Some BARS codes require specific object codes, and some can only be used with specific BARS codes. Use the links below to find a list of these requirements.
BARS Manual Link	Cash Basis - Object Codes GAAP - Object Codes
Invalid BARS Code	
How to Resolve	The BARS code used is not valid based on the most current chart of accounts. This could be because the code is no longer valid, or there is an error in the prescribed digits used. We recommend downloading the chart of accounts for your government type and basis of accounting to identify the correct BARS code to use. Use the links below to visit the chart of accounts export page.
BARS Manual Link	Cash Basis - Chart of Accounts Export GAAP - Chart of Accounts Export
Invalid BARS Code – Basis of Accounting	
How to Resolve	The BARS code used is not allowable for your basis of accounting. Confirm you are using codes from the most current chart of accounts for your basis of accounting. Use the links below to visit the chart of accounts export page.
BARS Manual Link	Cash Basis - Chart of Accounts Export GAAP - Chart of Accounts Export

Invalid BARS Code for Your Government Type		
How to Resolve	The BARS code used is not allowable for your government type. Confirm you are using codes from the most current chart of accounts for your basis of accounting and government type. Use the links below to visit the chart of accounts export page.	
BARS Manual Link	Cash Basis - Chart of Accounts Export	GAAP - Chart of Accounts Export
Invalid Unassigned BARS Code		
How to Resolve	The unassigned balance BARS codes may only be used to report positive amounts in the general fund, which is the only fund that can have a positive unassigned balance. Outside of the general fund, the unassigned BARS codes can only be used to report a truly negative fund balance.	
BARS Manual Link	3.1.8.31 Cash & Investments Classifications (Cash Basis)	4.3.3.31 Classification of Fund Balances (GAAP)
Invalid Negative BARS Classification		
How to Resolve	Truly negative balances in any fund type must be reported to the unassigned BARS code. We would not expect a government to report negative assigned, committed, restricted or unspendable balances.	
BARS Manual Link	3.1.8.140 Cash & Investments Classifications (Cash Basis)	4.3.3.31 Classification of Fund Balances (GAAP)
Invalid BARS/Fund Relationship		
How to Resolve	The BARS code used is not allowable based on the fund type the BARS code is reported in. We recommend using the “Codes to Funds” guide that is linked under “BARS Codes to Fund Type” on the BARS Account Exports page. This guide lists all BARS codes and which fund types they’re allowed to be reported in. Some BARS codes have restrictions on what funds they can be reported in.	
BARS Manual Link	Cash Basis - Chart of Accounts Export	GAAP - Chart of Accounts Export
Fund 699 Invalid		
How to Resolve	The Schedule 01 includes fund number 699, but it is only allowable for counties. Use the links below for further guidance on fund numbers and fund types.	
BARS Manual Link	3.1.7 Fund Types & Accounting Principles (Cash Basis)	3.1.1 Fund Types & Accounting Principles (GAAP)
Invalid Fund Length		
How to Resolve	All fund numbers reported on the Schedule 01 must be three digits. This error identifies fund numbers that are fewer or more than the prescribed three digits. The links below provide further guidance on fund numbers and fund types.	
BARS Manual Link	3.1.7 Fund Types & Accounting Principles (Cash Basis)	3.1.1 Fund Types & Accounting Principles (GAAP)
Invalid Currency Format		
How to Resolve	When uploading the Schedule 01 Excel file, Column D must be formatted as “number” and cannot be left blank. If there is no amount reported for a line item, you must enter “0” or delete the row entirely.	
BARS Manual Link	Cash Basis - Schedule 01 Instructions	GAAP - Schedule 01 Instructions

591 BARS Code Required (GAAP Proprietary Only)	
How to Resolve	This error is a result of omitting the 591 BARS code for GAAP proprietary funds. Each proprietary fund must include the applicable 591 BARS code for debt repayment, even if the amount is \$0. This is considered a memorandum account and for information purposes only. Amounts reported to the 591 codes are not included in the filing system's calculation of total expenditures, and they will not affect the footing validation. Use the link below for additional guidance on this reporting requirement.
BARS Manual Link	GAAP - Schedule 01 Instructions
594 BARS Code Required (GAAP Proprietary Only)	
How to Resolve	This error is a result of omitting the 594 BARS code for GAAP proprietary funds. Each proprietary fund must include the applicable 594 BARS code for capital outlay, even if the amount is \$0. This is considered a memorandum account and for information purposes only. Amounts reported to the 594 codes are not included in the filing system's calculation of total expenditures, and they will not affect the footing validation. The link below provides additional guidance on this reporting requirement.
BARS Manual Link	GAAP - Schedule 01 Instructions
Balance Sheet Must Foot Within \$1,000 (GAAP Only)	
How to Resolve	This validation checks the footing between the balance sheet accounts (800 BARS codes) and the ending fund balance/net position. The error is a result of one or more funds whose ending fund balance/net position and the 800 codes do not foot within \$1,000 (current assets = current liabilities + fund balance).
BARS Manual Link	4.3.3.20 Balance Sheet (GAAP)

Schedule 09 (Liabilities)

Invalid ID Number	
How to Resolve	This error identifies that the ID number reported on the Schedule 09 is not valid. Refer to the Schedule 09 instructions linked below to identify the correct ID number based on the type of liability. NOTE: If you are manually entering the Schedule 09 data directly into the filing system, be sure to select the correct debt type before selecting the ID number. All ID numbers are categorized by debt type (general obligations, revenue & other non-GO, and assessment).
BARS Manual Link	4.14.13 Schedule 09 Liabilities (Cash Basis) 4.8.3 Schedule 09 Liabilities (GAAP)
Invalid Ending Balance	
How to Resolve	After uploading the Schedule 09, the filing system will automatically validate that the ending balance reported for each line item is calculated correctly based on the amounts reported for beginning balance, additions, and reductions. Double check your ending balance calculation to ensure it is accurate.
BARS Manual Link	4.14.13 Schedule 09 Liabilities (Cash Basis) 4.8.3 Schedule 09 Liabilities (GAAP)

Maturity Date is Missing		
How to Resolve	The maturity (due) date must be reported for most liability ID numbers on the Schedule 09. There are some exceptions, such as pension, OPEB, etc., that do not require a maturity date to be reported. In these instances, you can leave this field blank. Use the links below for additional guidance on this requirement.	
BARS Manual Link	4.14.13 Schedule 09 Liabilities (Cash Basis)	4.8.3 Schedule 09 Liabilities (GAAP)
ID No. 264.30 Required		
How to Resolve	The filing system has identified your government as one that pays into retirement to the Department of Retirement Systems, requiring your government to report its calculated net pension liability on the Schedule 09. This must be reported to the correct ID number, which is 264.30. The BARS Manual (linked below) has detailed instructions for this calculation, including a video tutorial that walks you through the process.	
BARS Manual Link	3.4.13 Pension Liabilities (Cash Basis)	3.4.2 Pensions (GAAP)

Schedule 16 (Federal Awards)

Invalid Other Award ID Number		
How to Resolve	This error is a result of reporting the other award ID number for direct awards on the Schedule 16. The field for other award ID must be entirely blank for all direct awards. The other award ID is only applicable for indirect awards. NOTE: If you are reporting a direct award that has an unknown ALN, you will be required to provide the other award ID directly to your audit team.	
BARS Manual Link	4.14.5 Schedule 16 (SEFA) Cash Basis	4.14.5 Schedule 16 (SEFA) GAAP
Other Award ID Number Is Required		
How to Resolve	This error is a result of omitting the other award ID number for indirect awards on the Schedule 16. The other award ID number is required to be reported for all indirect awards. If it is unknown, input "N/A" into this field.	
BARS Manual Link	4.14.5 Schedule 16 (SEFA) Cash Basis	4.14.5 Schedule 16 (SEFA) GAAP

Warning Errors

Schedule 01 (Revenue and Expenditures)

Beginning Balance(s) Do Not Foot		
How to Resolve	<p>The beginning balance for each reported fund on the Schedule 01 must foot within \$1,000 of the prior year ending balance(s) reported in the prior year annual report. The beginning balance should always match the prior year ending balance, so we recommend reviewing the variance to identify what needs to be corrected. The only time a variance here would be acceptable is if a government is changing its basis of accounting and it results in minor accounting adjustments.</p> <p>NOTE: If the prior year report is unlocked or not submitted, this error will automatically display. The filing system cannot compare the current year data to the prior year until the prior year report is submitted.</p>	
BARS Manual Link	Cash Basis - Schedule 01 Instructions	GAAP - Schedule 01 Instructions
Fund Name Less Than 4 Characters		
How to Resolve	<p>This error is a result of reporting fund names that have fewer than four characters. Governments occasionally use acronyms for fund names, but they should describe their main activity. Evaluate the fund name to ensure it meets this requirement.</p>	
BARS Manual Link	3.1.7 Fund Types & Accounting Principles (Cash Basis)	3.1.1 Fund Types & Accounting Principles (GAAP)
591 Amount Is \$0 (GAAP Proprietary Only)		
How to Resolve	<p>The 591 BARS code is required to be reported in all GAAP proprietary funds, even if the amount is \$0. This warning error encourages local governments to confirm the amount is truly \$0. The amounts reported to the 591 BARS codes should also match the principal payment amounts reported on the Schedule 09 (Liabilities). If the amount truly is \$0, disregard this warning error.</p>	
BARS Manual Link	Cash Basis - Schedule 01 Instructions	GAAP - Schedule 01 Instructions
594 Amount Is \$0 (GAAP Proprietary Only)		
How to Resolve	<p>The 594 BARS code is required to be reported in all GAAP proprietary funds, even if the amount is \$0. This warning encourages local governments to confirm the amount is truly \$0. If the amount truly is \$0, disregard this warning error.</p>	
BARS Manual Link	Cash Basis - Schedule 01 Instructions	GAAP - Schedule 01 Instructions

Schedule 16 (Federal Awards)

Invalid ALN		
How to Resolve	<p>This error is a result of reporting an inactive or unknown ALN on the Schedule 16. This does not mean the ALN is incorrect; it only means that the ALN is not active in the filing system database. This happens when a federal program is inactivated but governments may still receive residual funding. Use the links below for additional guidance on how to report unknown ALNs.</p>	
BARS Manual Link	4.14.5 Schedule 16 (SEFA) Cash Basis	4.14.5 Schedule 16 (SEFA) GAAP