

GUIDANCE FOR INDIVIDUAL QUESTIONS

Disclaimer: This guidance is prepared for all local governments; certain questions included below may not be asked within the filing system due to government type or due to the way a previous question was answered. To find questions only asked of your government, please access your Schedule 22 within Online Filing.

Definitions:

Government/Entity: The terms “entity”, “district” “government”, etc. refer to the local government entity completing this annual report and Schedule 22.

Governing Body: The term as used in the Schedule 22 refers to the elected or appointed body which governs the entity completing this annual report and Schedule 22.

Best Practices: The processes, practices, and systems identified in public and private organizations that performed exceptionally well and are widely recognized as improving an organization’s performance and efficiency in specific areas. Successfully identifying and applying best practices can reduce business expenses and improve organizational efficiency (GAO). The best practices outlined in this schedule are not to be confused with required practices or compliance requirements.

FINANCIAL ACTIVITY MONITORING

- 1 Bank Reconciliation - Identify the personnel in charge of the following: 1) performing the reconciliation between bank accounts/county treasurer to the general ledger or books, 2) person in charge of reviewing the reconciliation. Note: The job position/title will be sufficient for the identification purpose.**

Reconciliation is a control function of agreeing actual financial activity (treasurer’s reports and/or bank statements) with a government’s own records and documents. The reconciliation process ensures that funds expended and received are properly accounted for and tracked by management of a local government.

The governing body should be reviewing monthly financial treasurer reports and its reconciliation. These reports should be reviewed at least monthly by the board for accuracy and approved by the board and noted in the board meeting minutes.

- 2 Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. Note: The job position/title will be sufficient for the identification purpose.**

This question is only applicable for entities that use a general ledger to track their financial activity. Journal entries are transaction entries to record and adjust an entity’s log of financial transaction in their own accounting systems.

If possible, the review and monitoring of the journal entries being posted should be done by someone other than the personnel in charge of posting journal entries into the government's general ledger.

- 3 Is a reconciliation of the entity's bank accounts (County Treasurer, transmittal, and imprest accounts) to the accounting records performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the accounting records (for total revenues and expenditures). If yes, please provide an explanation of the process.**

Please describe the process to reconcile the entity's financial activity (beginning/ending cash, revenues and expenditures) to the County Treasurer reported financial activity. This could include description of the reports used from the entity's software system or excel tracking reports and how these are reconciled with County Treasurer reports.

- 4 Does the entity deposit funds on a daily basis?**

Every public officer and employee, whose duty it is to collect and receive payments should deposit with the treasurer of the local government at least once every 24 hours. RCW 43.09.240

- 5 Does the entity reconcile its petty cash and changes funds on a monthly basis? If yes, please attach the year end reconciliation**

On at least a monthly basis, the fund should be reconciled to the authorized balance and to the actual balance per bank statements or a count of cash on hand. BARS Manual 3.8.8.20

- 6 Does the entity use their own bank accounts in lieu of the County Treasurer?**

This would apply if the entity processes their own vouchers or payroll warrants and does not use the County Treasurer for this activity.

- 7 Does the Board receive and review monthly financial reports? Such as, cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity. If yes, please describe what is reviewed and how often.**

The Governing body's review of such activity strengthens the entity's internal controls and demonstrates their oversight of financial activity. Please include a description of what reports are reviewed and how often the review occurs (weekly, monthly, quarterly, annually, etc.)

- 8 Preparation of Financial Reports - Has there been any change in the process or procedure for the preparation of financial statements (including the Schedule 01), including posting year-end journal entries? If yes, please identify the significant changes that occurred (for example, turnover).**

Significant changes in process to prepare financial statements or the Schedule 01 can take time to be fully integrate. Ensuring these changes are well communicated will ensure better application, consistency, and accuracy of the data contained in financial statements.

PERMANENT FILES

- 9 Has the entity contracted out for, or recently assumed responsibility for, any major governmental function? For example, contracts for accounting services, janitorial/grounds keeping or other maintenance contracts or the government now performs fire protection services for another government or assumes a new water system from another government. Includes annexations. If yes, please explain.**

A change in the reporting entity's structure has the potential of materially changing the substance of a local government's financial statements and reporting requirements. Providing this information will help users better understand a local government's financial operations. Please include any areas of your government that you have recently contracted out for or that are significant to the government's operations, or if already contracting for, reassumed as part of the District for its employees to carry out.

Just like other new events, the creation of a contract with another federal, state, or local government, as well as private entities, creates additional compliance requirements related to the contract. A local government should assess its responsibilities within the contract and ensure it has a process to comply or otherwise carry out the contract.

These contracts should be reviewed annually. It is best if possible to assign responsibility to a person separate from carrying out the contract to monitor its compliance.

- 10 Please indicate which of the following best describes the entity's own internal accounting system.**

By using the BARS chart of accounts as your internal accounting system, it provides the government with uniform accounting and financial reporting, detailed accounting and reporting instructions as a resource and consistent framework for financial reporting. This however is not a requirement. A government should work with a system that itself finds useful, efficient, and provides the outcomes set forth by management.

- 11 Please check all boxes that occurred during the fiscal year:**

Please select each of the following if the entity had such activity occur during the year under audit.

- 12 Please provide an explanation of additions or changes in software applications since the previous year. For example, changes in providers, new software for a specific activity or function, etc.**

Does your entity use accounting software programs such as QuickBooks, Ganzer, Bias, Vision or other accounting packages? Some entities may only use payroll or billing software and others manually make calculations through Excel.

13 Please explain the significant events that occurred during the year (i.e. new debt, major construction, change in key positions, etc.)

Significant events are generally infrequent or inconsistent, and as such, require more attention to internal control activities. Governments should assess the event for compliance requirements, control risks, and other business risks associated with a significant event.

14 Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.

Purchasing cooperatives are arrangements to cooperate with other governmental or non-governmental entities to procure goods, often to reduce time needed to procure and to reduce price due to leverage of markets through volume discounts. For example, the Washington State Purchasing Cooperative, managed by DES, allows local governments' access to vendors and services through contract with the state.

Governments involved in purchasing cooperatives are still responsible in ensuring procurement of goods or services meet statutory procurement requirements. Further, governments are required to enter into a contract or interlocal agreement to participate in such cooperatives.

15 Please provide an explanation of what function of the entity the entity used a service organization to perform. Note: Service organizations are separate entities or organizations that provide services to the government that include performance of a key process (for example, payroll, billing, or receipting or use of the County Treasurer to process transactions).

A service organization is an entity that provides services to a "user organization," in this case the local government, that are in essence part of the government's internal control or information system. These service organizations often perform a key activity or key control. When a government uses a service organization, transactions that affect the government's financial statements or activities are subjected to a control process outside of the government's own processes. The government in turn relies on the controls of another government to accomplish a specific task.

For example: a local government that uses the County as its treasurer to issue warrants is relying on the County to perform a key process, and as such, is a service organization.

16 Did the entity make any significant updates to administrative, personnel, or financial policies? If so, please attach the newest version of the policy.

For example, administrative policies, travel policies, leave policies, procurement policies, financial policies, reconciliation policies, retention policies, personal use policies, meal or celebrative policies, etc.

17 Did the entity enter into, or modify any existing, interlocal agreements. If yes, please attach.

Just like contracts, interlocal agreements to cooperate with other local governments add a layer of accountability to comply with agreement requirements.

Please attach the newest agreement. If no agreements were entered into or modified, we most likely have a copy that we can rely on.

MATERIAL COMPLIANCE REQUIREMENTS

18 Did the entity receive any non-SAO audits during the year (including the work of internal auditors)?

Has the entity been audited by any private or other governmental organization during the year? This includes grant monitoring audits, IRS audits, Department of Revenue, Labor and Industries, etc.

19 Is the entity currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.

It is important to disclose any unsettled lawsuits in order to determine the current financial health and well-being of the entity. Lawsuits include the entity being sued or the entity suing someone.

20 Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the entity's ability to continue? If so, please list the agency that could impose them.

Noncompliance with external contracts or agreements may contain provisions for penalty that can affect the operations of a local government. If these exist, it is important to understand the requirements and ensure controls are in place to effectively carry out the compliance requirement.

REVENUES AND EXPENDITURES

21 Please describe any new sources of revenues or expenditure streams (new activities, special levies, etc.), or state that there were none.

Governments should be aware of new funding sources or new reasons to dedicate resources for payment, in order to budget properly and assess new risks. Please list any new activities that have created new funding sources and streams of expenditures.

For example, a park district may begin to accept camp registration fees for a new property it has acquired, or, a fire district may have started transport services that it now levies or charges for.

22 Does the entity receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments?

Does the entity use an outside vendor to bill or receive revenue, or does it accept payments for services, fees, etc., directly. For example, some entities use the County to bill or receive funds on behalf of the entity. Other entity types such as fire and water districts use a third party to bill for ambulance transportation or water sales revenue.

23 Cash Receipting - Please list the locations where revenues are receipted.

Auditors will want to know the locations where funds are receipted. Please list, for example: Main Office, Newberry Park Payment Box, Main Street Utilities Building, etc.

24 Does the entity have any petty cash, change funds, revolving accounts, travel or imprest accounts?

A petty cash account (imprest, revolving fund, etc.) is any sum of money set aside for specific purposes such as minor disbursements, making change, payroll tax payments or other similar uses.

Imprest accounts are only replenished from the county treasurer for the exact amount of receipted disbursements. Unless an entity has an expressed statutory authority to act as their own treasurer, they are only permitted to have imprest checking accounts or cash funds.

25 Please list the authorized balances for each fund or account.

For example: Office cash box, \$100.00; WA Bank Imprest Account, \$1,500.

26 Please attach bank statements for the year for any petty cash, imprest, revolving accounts, or travel accounts held at a bank, or mark 'NA' if the entity only utilizes cash or change funds.

Include at least the yearend bank statements for all externally held accounts.

SAFEGUARDING OF ASSETS

27 Please mark all that apply: Fuel Card; Credit Card; Open Accounts with Businesses.

Entities may have charge accounts at local businesses and issue employees credit cards to make purchases for the entity. Procurement cards that pay an annual rebate are available for local governments through the state Department of Enterprise Services contract with US Bank.

28 How many physical credit cards does the government have?

Include all credit cards issued in the name of the entity or name of employees that are authorized to make purchases for the entity.

29 How many physical fuel cards does the government have?

Include all fuel-specific cards issued in the name of the entity or name of employees that are authorized to make purchases for the entity.

31 How many open accounts does the government have?

Include all charge accounts the entity has at local businesses. Estimates are acceptable.

32 Does the entity have a system or process to record information about its capital assets, including buildings, equipment, etc.?

The entity should have a capital asset policy that quantifies the dollar amount at which a disbursement is considered a capital expenditure and details how capital assets are recorded and tracked. Also, this policy should define the criteria for classifying small and attractive assets and their recording.

The government should also have a system, software or manual process, to track capital assets. This should include information about purchase price, estimated life, location, etc.

LOCAL/REGIONAL TRAUMA CARE COUNCIL QUESTIONS

- 33 RCW 70.168.100 - Has the Council developed regional emergency medical service and trauma care plans to assess and analyze regional emergency medical services and trauma care needs, identify personnel, agencies, facilities, equipment, training and education to meet regional and local needs?**

Local and regional trauma care councils are required to create a strategic plan that focuses on the work the council plans to accomplish. These plans include goals, objectives, strategies and work relating to the implantation of these plans.

- 34 Has the Council submitted the plan to the Department of Health?**

After creating the care plan to assess and analyze regional medical services and trauma care needs, the plan should be submitted to the Department of Health.

- 35 Does the Council's management properly identify grants (federal or state) and expenditures related to the grants? Note: This question relates to the Council's proper monitoring of the grant funds and how and where it has been expended. Some grant funding is restricted for specific purposes and thus, should be properly monitored by management.**

Local/Regional Trauma Care councils are supported by grants which can come from both the state and federal level. Often, grants have additional restrictions and compliance requirements. It is important for management to keep track of funds for the Council's grants received to ensure that they can account for the allowable use of the funds.

- 36 If applicable, does the Council ensure that required matching funds are spent for the Department of Health grant's program for designated trauma care services?**

The Council should ensure all matching funds are spent for the related DOH grant program for its designated trauma care services.

- 37 If applicable, are all payments to the Executive Director reviewed by the Council's Board?**

The Council's Board should be reviewing all payments to the Executive Director in order to ensure the safeguarding of public funds. All payments to the Executive Director should be pre-authorized by the Board as an established compensation package, also reviewed by the Board when paid.

FIRE & EMS SPECIFIC QUESTIONS

- 38 Indicate services offered by the district (or department).**

Fire districts and departments around the state are engaged in different types of activities depending on the needs of each specific community served. Please indicate whether the government is engaged in ALS transports; BLS transports; burn permit issuance; repair services

for other departments or entity's own equipment; trainings (First Aid/CPR); facility rentals, or other.

- 39 Does the district (or department) prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule on the last step of the Schedule 22 (Attachments Section).**

Every district that charges for transports should have a written transport policy which states the district's policy for transport services, invoicing, write offs, etc. and a detailed transport fee resolution approved by the governing body in an open public meeting. Districts cannot provide free transports to district's members' family or retired members if they charge district residents for transports.

- 40 Has there been any changes to agreements for which the district (or department) 1) performs fire protection services/EMS for another local government (city, fire district), or 2) another local government provides fire protection services/EMS for the district? This does not include mutual aid agreements. If there were changes to any agreements, please explain.**

Some districts may choose to use its revenues to pay another entity to fight fires or provide EMS for the district.

- 41 How many volunteers does the district (or department) have, approximately?**

Please list the number of volunteer firefighters, approximately, the District currently has.

- 42 How many career firefighters does the district (or department) have, approximately?**

Please list the number of firefighters which are paid (salary, hourly, etc.).

- 43 Does the district (or department) have any closely related associations or foundations? If so, please list.**

Fire districts and departments are often supported by community-driven associations, which assist the government in fundraising or donation to volunteers or the government itself. Please indicate whether or not the government has a closely related association set up for this purpose.

- 44 How many stations does the district (or department) operate out of?**

Please indicate the number of stations the District uses.

WATER & SEWER SPECIFIC QUESTIONS

- 45 How many residential potable water hookups does the district have?**

Please report all active residential water hookups. For irrigation/reclamation, only include those hookups for potable drinking water.

- 46 How many non-residential potable water hookups does the district have?**

Please report all active non-residential water hookups. For irrigation/reclamation, only include those hookups for potable drinking water.

47 How many residential sewer hookups does the district have?

Please report all active residential sewer hookups.

48 How many non-residential sewer hookups does the district have?

Please report all active non-residential sewer hookups.

49 Does the district have any concerns regarding its water rights and capacity? If yes, please explain.

Explain/list any concerns the district has about its capacity or water rights that might affect operations.

50 What other services does the district provide, if any? (i.e. street lighting, etc.)

Some water/sewer districts may provide services other than water/sewer. Please list all services provided in addition to water/sewer.

DIKE/DRAINAGE & IRRIGATION SPECIFIC QUESTIONS

51 If known, please state or estimate the last time the District has received a review of its levees by the U.S Army Corps of Engineers.

The USACE periodically inspects levees participating in its levee safety program. If the levee is rated as unacceptably maintained, the District may not be eligible for federal rehabilitation funds to repair damages to the levee following a flood event. Governments with a levee that is considered unacceptable should have a plan to remedy any identified deficiencies. Maintaining an acceptable rating is key to safeguarding public resources in the event a flood event occurs.

52 Did the District have any maintenance contracts during the period?

Diking and Drainage Districts often require routine maintenance to be performed and contract for this service on an annual basis.

TRANSPORTATION/ ECONOMIC/INDUSTRIAL DEVELOPMENT QUESTIONS

53 What transportation improvement projects may be funded by the entity per the entity's plan or establishing ordinance?

Briefly describe the projects that may be funded by the District per the ordinance, charter or plan as referred to in RCW 36.73.040, RCW 36.73.050 and RCW 36.73.160.

54 Are all revenues received by the entity immediately transferred to the creating government?

If expenditures consist of lump-sum contract payments, transfers or reimbursements to the creating entity as revenue is received, select “yes.” If the entity holds cash and directly make specific expenditures as they arise, select “no.”

55 Please attach a detailed expenditure listing which lists all payments made by the TBD (i.e., check register).

Since the entity holds cash and directly makes specific expenditures as they arise, please attach a detailed expenditure listing, which identifies the payee, date, amount, and reference number (i.e., check registers).

56 Does the establishing ordinance give a date when the entity will terminate operations? If yes, then when?

If yes, note the termination date given in the establishing ordinance. Or if project(s) to be funded by the District are not perpetual, then give the estimated termination date (that is, 30 days from the estimated completion of the project as described in RCW 36.73.170).

57 Are all entity operations accounted for in the creating government's general ledger and subject to the same processes and controls over the creating government's transactions?

Normally, governments that create other entities will act as the treasurer and fiscal agent for that entity and use their own accounting system and processes for transactions of the created entity. For example, a City creating a Transportation Benefit District will normally account for the TBD in the City’s general ledger and process receipts and expenditures using the same personnel, processes and controls as established for City transactions. Occasionally, separate accounting systems or processes will be established specifically for the entity’s transactions.

58 How is the entity accounted for on the creating government's financial statements?

For example, an Industrial Development Corporation created by a GAAP Port would likely be presented as a discretely presented component unit of the Port’s financial statements with appropriate disclosures. Or a Transportation Benefit District of cash basis City would likely be presented as an agency fund on the City’s C5 Statement with appropriate disclosures. If the entity is not included in the financial statements or notes of the creating government, enter “not reported.”

59 Does the entity have an original financing plan and material changes policy?

Select “yes” if the District has a formally established original financing plan and material changes policy as referenced in RCW 36.73.160.

60 Describe outstanding tax-exempt bonds issued through the Industrial Development Corporation, including the original amount, beneficiary and administrative fee payable to the District for each.

Describe outstanding tax exempt bonds issued through the development corporation, including the original amount, beneficiary and administrative fee payable to the district for each bond issue.

61 When are outstanding tax exempt bonds anticipated to be fully repaid?

Provide the anticipated date that outstanding tax exempt bonds will be full repaid.

62 Does the Corporation receive any revenues other than administrative fees from tax-exempt bonds?

If yes, list out all types of revenue the Corporation receives other than administrative fees from tax- exempt bonds.

CONSERVATION DISTRICT SPECIFIC QUESTIONS

63 Does the entity have an adopted policy manual that covers the entity's operations?

A policy manual is important to ensure uniformity in district operational procedure.

64 Has the Board reviewed RCW 89.08, sec. 210 and 220, since the last Schedule 22 was completed?

Chapter 89.08 RCW states that the supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted. The supervisors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with procedures prescribed by regulations of the Commission.

65 Does the District have current written agreements with all Conservation Partners where resources are exchanged and have they been reviewed in the last 12 months?

Districts must have current written agreements with all conservation partners.

66 Has the District established a claims agent with the County Auditor?

RCW 4.96.0602(2) requires the governing body of each local governmental entity appoint an agent to receive any claim for damages. The identity of the agent and the address where he or she may be reached during the normal business hours of the local governmental entity are public records and should be recorded with the auditor of the county in which the entity is located.

67 Have all new supervisors taken advantage of training offered by the Conservation Commission?

The Washington Conservation Commission offers a range of options for training, including live classes, webinars, etc.

68 Were quarterly payments filed with the Department of Labor and Industries and match payroll records?

Payments to the Department of Labor and Industries need to match the payroll records to avoid a misallocation of funds. The quarterly reports to L&I should be verified by the board.

69 Was unemployment insurance paid for all employees to Employment Security Dept. and payments match payroll records?

Payments to the Employment Security Department need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to ESD should be verified by the board.

70 Does the District have the required posters as shown on the list on the Labor and Industries website?

All employers are required by state law to display the most current Labor and Industries posters.

71 Were payments made to Social Security/Medicare or to a qualified retirement plan and match payroll records?

District payroll records should be reconciled to Social Security/Medicare payments.

72 Were employer share and withheld payroll taxes remitted to the Internal Revenue Service and match payroll records?

Payments to the Internal Revenue Service need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to IRS should be verified by the board.

73 Is sales tax listed on a separate line on receipts?

Sales tax should be easily identifiable and listed on a separate line on receipts.

74 If sales tax was collected, was it remitted to the State Department of Revenue?

All sales tax collected needs to be remitted to the State Department of Revenue.

OTHER GOVERNMENT-TYPE SPECIFIC QUESTIONS

75 Cemetery: Approximately how many plot spaces were sold in the year you are reporting for (not including columbuiral)?

Cemetery districts are often engaged in different service levels, some districts supporting themselves primarily through property taxes, some through the sale of space on cemetery land, and others a mix. Please provide a known or estimated amount of spaces sold in the year.

76 Mosquito: Please check all methods that the District has used to classify properties to be assessed in order to comply with RCW 17.28.255?

The Office of the State Auditor was contacted with concerns that not all mosquito districts in the state may be using an understood method to collect its annual revenues. RCW 17.28.255 requires districts to classify property within its boundaries in proportion to benefits received from a district's operations and to charge accordingly. This requires districts to establish a method for

this classification. As of 1/1/2018, our Office is auditing all mosquito districts on their normal audit cycles, but are ensuring that districts have the information necessary to charge properties based on a method set in RCW 17.28.255.

Please indicate the steps taken so far to ensure compliance with state law.

77 Ports: Please mark all significant Port activities and business functions:

Ports around the state are involved in several different types of activities, ranging from airport to seaport, space rentals, etc. Please mark all the activities and functions the district is currently providing to its jurisdiction.

78 Ports: Were there any customers or tenants that individually represented 10% or more of the Port's revenue in the reporting year?

Often a single tenant or port customer may provide a district with a significant portion of annual revenue collection. Although these contracts are valuable, they present a risk that, if contracts or customers change, the Port's budget may be impacted. Please indicate any such customers.

REQUIRED ATTACHMENTS

79 Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.

Minutes are an auditor's (and the public's) source to a District's business. Please include all regular meetings, special meetings, and other meeting's minutes of elected officials business discussed.

80 Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. If the County does not act as your Treasurer, please upload bank statements for the year that comprise the entity's financial statements.

This report should be a third party revenue report that is detailed by the revenue type. This report may also be helpful to request from the County (or other fiscal agent) for use in completing other required forms, such as the Schedule 01.

If the entity does not utilize a county as its treasurer (either because it has elected not to or because there is no requirement to), please upload banking statements that include all activity that is reflected on the Schedule 01 / financial statements.

81 Cash Balances Summary - Attach a copy of the year-end County Treasurer's report that show the year end cash balances. If the County does not act as your Treasurer, please upload bank statements for the beginning and end of year to show the entity's cash balances.

This report should be a third party cash balance report. This report may also be helpful to request from the County (or other fiscal agent) for use in completing other required forms, such as the Schedule 01.

82 Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.

Attach a detailed list of all expenditures for the year. The report should include all expenditures made during the fiscal year and include the following minimum information:

- Warrant/check number
- Payee
- Date paid (i.e., warrant date)
- Amount paid

Entities should also submit copies of imprest checking account activities and petty cash logs.

83 Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one.

This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).

Every government that receives cash or checks (other than through the county treasurer) should have a written policy/procedure that directs staff how to process receipts when received either over the counter, through the mail or in a drop box. The policy should address receipting, securing receipts, depositing, reconciliations and accounting for receipts. If the district does not have a written policy, attach a detailed description of the process used by the district including the names of the positions participating in the process, and any reconciliations or reviews performed.

84 Elected Official List - Attach a listing of the names of all governing body members present during the year, and include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.

Attach a listing of all board members holding office during the year. List the full name of each member of the governing body and then list business owned or operated by the official or anyone in his/her household during the period of the audit. This information is needed to evaluate conflict of interest statutes.

85 Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.

As applicable, attach official rate and fee schedule(s) in place during the reporting year for any revenues billed or received directly. For example, a water district fee schedule would include basic fee, water volume fees, shutoff fees, water availability letter fees, new hookup fees, etc.