BUDGETING, ACCOUNTING AND REPORTING SYSTEM (BARS)

For

Cities And Counties
And Other Local
Governments
(Category 2)

Washington
State Auditor
Brian Sonntag

FOR CATEGORY 2 LOCAL GOVERNMENTS

Copies of this manual will be furnished
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DEDICATION

This edition of the BARS Manual is dedicated to the memory of

WILLIAM L. LAVAGNINO
(December 17, 1918 - September 22, 1983)

Bill pioneered the development of the Budgeting, Accounting and Reporting System. Although he was fiercely proud of the system, he advocated its continual review and modification to meet the needs of local government.

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TABLE OF CONTENTS

PART ONE UNIFORM CHARTS OF ACCOUNTS YELLOW TABS

Chapter 1 Design and Prescription
Chapter 2 General Ledger Accounts
Chapter 3 Nominal Accounts: Resources
Chapter 4 Nominal Accounts: Expenditures/Uses

PART TWO BUDGETING BLUE TABS

Chapter 1 Budgeting Principles
Chapter 2 Budgeting Procedures
Chapter 3 Budgeting Examples

PART THREE ACCOUNTING WHITE TABS

Chapter 1 Accounting Principles and General Procedures
Chapter 2 Revenues and Receipts
Chapter 3 Expenditures and Disbursements
Chapter 4 Interfund Transactions and Balances
Chapter 5 Grant and Project Accounting
Chapter 6 Current Assets
Chapter 7 Inventories and Fixed Assets
Chapter 8 Assessments and Other Assets
Chapter 9 Debt and Leases
Chapter 10 Other Liabilities
Chapter 11 Equities and Reserves
Chapter 12 Interpretations and Miscellaneous

PART FOUR REPORTING RED TABS

Chapter 1 Reporting Principles
Chapter 2 Financial Statements
Chapter 3 Operating Schedules
Chapter 4 Supplemental Schedules
Chapter 5 Notes to Financial Statements

APPENDICES GREEN TABS

Chapter 1 Glossary
Chapter 2 Index - By Subject
Chapter 3 Index - By RCW

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Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
The manual was updated to establish requirements for single entry cash basis local governments only. All references to GAAP related budgeting, accounting and reporting (CAT 1) and classified utilities are removed.						
Cover Page				Updated address and phone number; added ADA disclaimer	Cover Page	Cover Page
Suggestion Form				Updated address	Suggestion Form	Suggestion Form
1	1	0	1-2	Revised table of contents	1-6	1-2
1	1	0	2A-6	Removed		
1	1	1	1-2	Revised text	1-10	1-8
1	1	1	3	Changed page number; revised first paragraph		
1	1	1	4	Revised descriptions of fund code and prime digit; changed page number		
1	1	1	5	Removed last paragraph; changed page number		
1	1	1	6	Revised matrix; changed page number		
1	1	1	7-9	Updated example with current account names; changed page number		
1	1	2	1	Revised text	1-2	1-2
1	1	3	1	Removed nonapplicable text and accounts	1-72	1-62
1	1	3	2	Removed nonapplicable accounts; corrected names of 330, 331-333, 336, 337 and 349		
1	1	3	3	Removed 370, 385 and 394; corrected names of 355, 366, 369, 382, 386, 388, 391 and 393		
1	1	3	4	Removed 291.70 and 292.70; revised description of 308; removed description of 310; added RCW reference in 311; revised 312.10		
1	1	3	5	Revised titles and descriptions in 313.21, .22, .30, and .50; removed 313.40; changed title of 313.60; created new category 313.70; changed previous 313.70 to 313.71; added 313.72; moved 314 from next page		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	3	6	Moved 314 to previous page; revised description of 314.50; changed title of 314.58		
1	1	3	7	Revised 316.10; updated titles of 316.40, .50 and .70		
1	1	3	8	Updated titles of 317.10, .11, .34, and .35; revised descriptions of 317.11, .12, .13, .14, .20, .30, .34, and .35; added 317.36 and .37		
1	1	3	9	Revised 317.40; added 317.41, .42, .43 and .49; removed 317.60 and .80		
1	1	3	10	Added RCW references to 319.11		
1	1	3	13-16	Removed		
1	1	3	17	Revised definition of 331; added coding instruction (previously in Chapter 8)		
1	1	3	18	Removed second paragraph in 332; moved 332.15.22, .23 and .60 from next page		
1	1	3	19	Added 332.21.00; moved 332.15.22, .23 and .60 to previous page		
1	1	3	20	Revised description of 333		
1	1	3	21	Revised description of 334; added coding instructions and codes for agencies (previously in Chapter 8)		
1	1	3	22	Revised title of 335.00.81; added 335.00.82; revised definition of 335.00.83; moved from next page .00.84 and .00.91		
1	1	3	23	Moved .00.84 and .00.91 to previous page; updated titles and descriptions in 335.02.32 and .33		
1	1	3	24	Updated definition of 336.00.84; moved from next page 336.00.88; revised title and definition of 336.00.88		
1	1	3	25	Moved 336.00.88 to previous page; revised definition of 336.00.89; removed 336.00.92; added 336.00.93; moved from next page 336.02.11, .02.35, 04.11, .04.61 and .05.21;		
1	1	3	26	Revised definition of 336.04.61; moved to previous page 336.02.11, .02.35, .04.11, .04.61 and .05.21; moved from next page 336.06.23, .24, .25 and .06.91; corrected agency name in 336.06.21-.25		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	3	27	Moved to previous page 336.06.23, .24, .25 and .06.91		
1	1	3	29	Corrected references for coding information		
1	1	3	31	Revised descriptions of 340 and 341.20; moved 341.21-.24 from next page		
1	1	3	32	Moved 341.21-.24 to previous page; revised titles and RCW references in 341.23, .28 and .29; removed 341.26 and .27		
1	1	3	33	Revised RCW reference in 341.34		
1	1	3	34	Revised 341.50 and .70		
1	1	3	36	Revised 342.10; updated RCW references in 342.36; moved 342.40, .50, .60 and .70 from next page		
1	1	3	37	Moved 342.40, .50, .60 and .70 to previous page; updated 342.70; changed title of 342.90		
1	1	3	38	Removed nonapplicable text in 343.00, .30. 40 and .50		
1	1	3	39	Removed nonapplicable text in 343.70		
1	1	3	40	Removed nonapplicable text in 344.60 and .70		
1	1	3	43	Revised definition of 346.10, .20, .30 and .60		
1	1	3	44	Removed nonapplicable text in 347.30 and .60; changed title of 347.90		
1	1	3	45	Revised definition of 348		
1	1	3	46	Changed title and revised definition of 349; removed nonapplicable text from 349		
1	1	3	48	Removed first paragraph; revised second and third paragraphs; moved paragraph from next page		
1	1	3	49	Moved to previous page first paragraph; revised 351.90		
1	1	3	50	Revised 354		
1	1	3	51	Revised title and description of 356.40; corrected account reference in 356.50		
1	1	3	52	Revised description of 357; added 357.26; moved 357.28 from next page		
1	1	3	53	Moved 357.28 to previous page; added 357.29		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	3	54	Removed 357.40		
1	1	3	55	Removed “This page left blank ....”		
1	1	3	56	Removed 361.20; revised 361.40 and .50; moved 361.90 from next page		
1	1	3	57	Removed accounts 361.60, .70, .80, .81, .84 and .87; moved 361.90 to previous page		
1	1	3	58	Removed nonapplicable text in 362; revised 362.50		
1	1	3	59	Corrected references to accounts in 365; changed title of 365.90		
1	1	3	60	Changed title and revised 366; removed nonapplicable text in 366; changed title of 366.90; moved 367, 368 and 368.80 from next page		
1	1	3	61	Moved 367, 368 and 368.80 to previous page; removed nonapplicable text from 367 and 368		
1	1	3	62	Revised 369.30, .81, .82 and .90		
1	1	3	63	Removed 370, 371, 372, 373, 376, 377 and 378		
1	1	3	64	Removed nonapplicable text from 380, 381.10, .20, 382.10-.90; changed title and description in 382; moved 383 and 384 from next page		
1	1	3	65	Moved 383 and 384 to previous page; removed nonapplicable text from 383 and 384; removed 385		
1	1	3	66	Revised title of 386; removed nonapplicable text from 386; revised 386.91		
1	1	3	67	Revised 386.96 and .97; added 386.98		
1	1	3	68	Removed nonapplicable text from 387, 388.10, .80, 389; changed title of 388.00; revised definition of 389		
1	1	3	69	Removed nonapplicable text from 391.00, .30, .60; changed titles of 391.80, .90 and 393; removed 394; added 395, 395.10, .20 and .30 from next page		
1	1	3	70	Moved 395, 395.10, .20 and .30 to previous page; revised 395.10; changed title of 395.70; removed 395.40, .80, .81, .85 and .90		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	3	71	Moved 397 to previous page		
1	1	4	1	Revised description of 500; moved list of basic accounts	1-56	1-58
1	1	4	2	Removed “This page . . . .”		
1	1	4	3	Removed 291.80, 292.80 and 501; revised 594-596; removed footnote		
1	1	4	4	Removed 291.80, 292.80 and 501		
1	1	4	5	Changed title of 582, 586, 588, 591, 596; removed 594		
1	1	4	6	Removed nonapplicable text from 508; removed 501		
1	1	4	7	Revised 511.40		
1	1	4	8	Moved 513 from next page		
1	1	4	9	Moved 513 to previous page; revised 513.40		
1	1	4	10	Revised 514.70 and .79; removed 514.73		
1	1	4	11	Revised 515.70		
1	1	4	12	Revised 516.40		
1	1	4	13	Removed nonapplicable text from 517.00; changed titles of 517.21 and .80		
1	1	4	14	Removed nonapplicable text from 518, 518.69, .79 and .89; removed 518.63, .73 and .83		
1	1	4	15	Removed “This page . . . .”		
1	1	4	16	Removed nonapplicable text from 519, .19, .39 and .59; removed 519.13, .33, .53; updated 519.90		
1	1	4	17	Updated 514, 514.23		
1	1	4	18	Changed title of 521.90		
1	1	4	19	Revised 522.40; changed 522.60 to 522.90 and revised title		
1	1	4	20	Revised definition of 523		
1	1	4	22	Removed nonapplicable text from 526; removed 526.30; revised 526.40; changed title of 526.90		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	4	24	Removed nonapplicable text and revised 528; removed 528.30; changed title and description of 528.70; changed title of 528.90		
1	1	4	26	Removed nonapplicable text from 533; removed 533.30; changed title in 533.90; moved 534 from next page		
1	1	4	27	Moved 534 to previous page; removed nonapplicable text from 534.00; removed 534.30; changed title in 534.90		
1	1	4	28	Removed nonapplicable text in 535; removed 535.30; changed title of 535.90; revised 536.40		
1	1	4	29	Removed nonapplicable text in 537; removed 537.30; changed title in 537.90; moved 538 from next page		
1	1	4	30	Moved 538 to previous page; removed nonapplicable text in 538; revised note to 538.50		
1	1	4	31	Revised 539.40		
1	1	4	34	Revised 543.50 and .60; changed 543.70 to 543.90; revised title of 543.90		
1	1	4	35	Removed nonapplicable text in 546; removed 546.30; changed title of 546.90; moved 547 from next page		
1	1	4	36	Moved 547 to previous page; removed nonapplicable text in 547; removed 547.30; changed title of 547.90		
1	1	4	37	Removed nonapplicable text in 548; removed 548.23, .33, .43 and .53; changed titles of 548.29, .39, .49 and .59		
1	1	4	38	Removed 548.63 and .73; changed titles of 548.69 and .79		
1	1	4	40	Revised 552.40		
1	1	4	41	Revised footnote; moved 556 from next page		
1	1	4	42	Moved 556 to previous page; moved 558 from next page		
1	1	4	43	Moved 558 to previous page; revised 558.40 and 559.40		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	4	44	Removed nonapplicable text from 561; revised footnote		
1	1	4	45	Removed "This page . . . ."		
1	1	4	46	Revised definition of 570 and 571.40; moved 572 from next page		
1	1	4	47	Moved 572 to previous page; revised definition of 572.40		
1	1	4	48	Removed 573.40; revised 574.40		
1	1	4	49	Removed nonapplicable text from 575; removed 575.23 and .43; changed titles of 575.29 and .49		
1	1	4	50	Removed nonapplicable text from 576; removed 576.63; changed title of 576.69		
1	1	4	51	Removed nonapplicable text from 580, 581.10 and .20, 584 and 586; changed description of 580; changed title and description of 582; removed 585; changed title and description of 586; moved 587 and 588 from next page		
1	1	4	52	Moved 587 and 588 to previous page; removed nonapplicable text from 587, 588, .80 and 589; changed title of 588; removed 588.10; moved 591-593 from next page		
1	1	4	53	Moved 591-593 to previus page; changed title of 591; removed 594		
1	1	4	55	Revised title and definition of 596		
				Moved object codes from Part 1, Chapter 8 to Chapter 4: • Revised object 00 • Removed subobjects 01, 02 and 03 • Revised subobjects 04, 05, 07 and 08 • Revised description of object 40 and 42 • Revised object 50 • Removed nonapplicable text in subobjects 55 and 56 • Removed nonapplicable text in object 60 and 80		
1	1	4	56	Removed nonapplicable text in object 80		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	1	5	1-2	Removed chapter (text and tab)	1-2	
1	1	6	1-2	Removed chapter (text and tab)	1-2	
1	1	7	1-2	Removed chapter (text and tab)	1-2	
1	1	8	1-24	Removed chapter (text and tab)	1-24	
1	2	1	1	Revised table of contents; added page numbers	1-12	1-10
1	2	1	2-12	Removed nonapplicable text; updated text to include biennial budget; added mid-biennium review and modification procedure		
1	2	2	1-24	Removed nonapplicable text; updated to include biennial budget; revised forms	1-24	1-10
1	2	3	1	Changed title of Chapter 3	1-12	1-12
1	2	3	2	Added steps 4 and 5; changed numbers of following steps		
1	2	3	3	Changed numbers of steps; updated steps 14 and 15		
1	2	3	4	Revised Note A		
1	2	3	5	Corrected typographical errors		
1	2	3	6-12	Reprinted (no changes)		
1	3	0	1-2	Revised table of contents	1-2	1-2
1	3	1	1	Removed nonapplicable text	1-40	1-26
1	3	1	2	Revised special revenue and capital project funds; removed note from debt service funds; updated footnote (*)		
1	3	1	3-8	Removed nonapplicable text		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	3	1	9-14	Removed		
1	3	1	15-40	Changed section number; changed page numbers		
1	3	2	1-2	Reprinted (no changes)	1-4	1-2
1	3	2	3-4	Removed		
1	3	3	1-12	Removed	1-28	1-12
1	3	3	13-18	Changed section and page numbers; removed nonapplicable text		
1	3	3	19-22	Updated third paragraph; changed page numbers		
1	3	3	23-24	Changed section number; removed nonapplicable text; removed requirement 6; renumbered other requirements		
1	3	3	25-26	Revised text; changed section and page numbers		
1	3	3	27-28	Changed section and page numbers; removed nonapplicable text		
1	3	4	1-4	Removed nonapplicable text	1-4	1-2
1	3	5	1-6	Removed nonapplicable text	1-10	1-6
1	3	5	7	Changed page number		
1	3	5	8-18	Revised first paragraph; removed accounting procedures for joint ventures		
1	3	6	1-10	Reprinted (no changes)	1-16	1-12
1	3	6	11	Removed nonapplicable text		
1	3	6	12-15	Changed page numbers		
1	3	6	16	Removed		
1	3	8	1-4	Removed nonapplicable text; updated references	1-4	1-2

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
1	3	9	1-4	Removed nonapplicable text	1-32	1-4
1	3	9	5-24	Removed		
1	3	9	25	Changed page number; changed section number		
1	3	9	26-30	Removed		
1	3	9	31-32	Changed page number; changed section number		
1	3	10	1-5	Removed nonapplicable text	1-6	1-2
1	3	12	2	Updated address	1-46	1-36
1	3	12	3	Revised table of contents		
1	3	12	5-6	Reprinted (no changes)		
1	3	12	7-8	Revised references		
1	3	12	9-10	Reprinted (no changes)		
1	3	12	12	Removed nonapplicable text		
1	3	12	13-26	Reprinted (no changes)		
1	3	12	27	Removed nonapplicable text		
1	3	12	29-30	Removed nonapplicable text		
1	3	12	31-32	Changed page numbers		
1	3	12	33-46	Removed nonapplicable text		

Update And Overview
Of Changes

V	Pt	Ch	Page	Description	Remove	Insert
Remove entire Part 4 text and tabs for Chapters 2-9. Insert new tabs and text. **Highlights of changes:** • Eliminated Chapters 2, 3 and 5 (Classified Utilities) • Eliminated Chapter 8 (Supplementary Information) and Chapter 9 (BARS Conversion Charts) • Moved financial statements to Chapter 2 • Moved operating schedules to Chapter 3 • Moved supplementary schedules to Chapter 4 • Moved financial notes to Chapter 5 • Removed nonapplicable text • Revised Schedule 09 (clarified, no changes in requirements) • Revised Schedule 16 requirements • Revised notes disclosure requirements						
1	A	1	1-44	Updated Glossary	1-44	1-40
1	A	3	1-8	Updated RCW References	1-8	1-6

DESIGN AND PRESCRIPTION

The chart of accounts and procedures contained in this manual must be used by all counties and cities and other local governmental units as prescribed by the State Auditor's Office (RCW 43.09.200).

The uniform system of accounts is best applied consistently throughout the budgeting, accounting, and reporting cycles. However, it is permissible to use a different system of numbers for internal accounting, so long as equivalent detail is maintained for reporting purposes. The prescribed chart of accounts must be used for detail reporting of revenues and expenditures.

Counties and cities are divided into two categories as follows:

Category 1 - Cities with populations of 8,000 or more, and counties with populations of 18,000 or more. Municipalities in this category must use this chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP) as defined in the Glossary.

Category 2 - Cities and towns with populations under 8,000, counties with populations under 18,000 and all other political subdivisions which use BARS, unless otherwise prescribed. **Municipalities in this category may follow single-entry accounting and cash-basis reporting procedures[1] which do not reflect financial condition and results of operations in conformity with GAAP.** Single-entry accounting, as permitted in this manual, requires full compliance with all legal requirements. Category 2 municipalities are permitted to use the system prescribed for Category 1 municipalities and report in conformity with GAAP.

Districts and utilities are categorized into two groups as follows:

Classified - Utilities or districts having annual gross operating revenues of $2,000,000 or more. These entities are required to prepare financial statements in conformity with GAAP. Using the BARS Category 1 manual will satisfy this requirement.

Unclassified - Utilities or districts having annual gross operating revenues of less than $2,000,000. **Entities in this classification may follow single-entry accounting and cash-basis reporting procedures which are not in conformance with GAAP.** These entities may use the BARS Category 1 manual.

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[1] Exception: Category 2 entities must employ double-entry accounting for an enterprise and internal service funds that have annual gross operating revenue of $2,000,000 or more.

DESIGN AND PRESCRIPTION

Account Code Structure

In the BARS structure a sixteen (16) digit code accommodates the various transactions. Of these 16 digits, 7 digits are fully reserved for the Account Number, which means that if you decide to use unassigned portions of this field for local purposes, you should be aware that additional account coding may be prescribed in the future which will supplant your local applications.

In addition to this seven digit Account Number, the Organizational Number includes a field of three digits for fund code, three digits for the program code, and three digits for the department code, for a total code structure of 16 digits. THE PARTICULAR CODES IN THE FUND, PROGRAM, AND DEPARTMENT FIELD S GENERALLY ARE ASSIGNED LOCALLY.

The account structure is designed to provide for complete identification of each transaction. The same Account Number is used for budgetary estimates and for actual resources or outlays.

❶	❷	❸	❹	❺	❻	❼
P L L P P	L L L		L L L	P P P	P P	
Fund/Acct Group subobject field	Program field	Department field	Prime and field	Element and BASUB field	Object and subelement field	

_____/ _____/

Organizational Number Account Number

P = Specific coding is prescribed in the BARS manual.
L = The fields are established in the BARS manual, but specific numbers are assigned by each local government.

The first part of the account code is the ORGANIZATIONAL NUMBER indicating:

	Digits
Fund	xxx
Program	xxx
Department	xxx

The second part of the account code is the ACCOUNT NUMBER, consisting of:

				Digits
Prime Digit	x			
Basic and Subaccount (BASUB)		xx		
Element/Subelement			xx	
Object/Subobject				xx

DESIGN AND PRESCRIPTION

The account code structure has the following components:

❶ **FUND CODE** - used to identify funds created and maintained for a particular purpose and having transactions subject to legal or administrative restrictions. (See Part 3, Chapter 1 for additional information.)

General (Current Expense) Fund	000-099
Special Revenue Funds	100-199
Debt Service Funds	200-299
Capital Projects Funds	300-399
Proprietary Funds	400-499
Internal Service Funds	500-599
Nonexpendable Trust Funds	601-610
Pension Trust Funds	611-620
Expendable Trust Funds	621-630
Agency Type Funds	631-699

❷ **PROGRAM CODE** - used to identify a group of interdependent, closely related activities contributing to a common objective or a group of allied objectives. Program numbers are determined by each entity. If used, they must have three digits, so "1" should be "001".

❸ **DEPARTMENT CODE** - used to identify distinct departments of the government. Also may be used in grant accounting to sequence grants from a single source. Department numbers are also determined locally. Like program numbers, if used, they must have three digits; i.e., department "1" or "23" should be "001" or "023".

❹ **PRIME DIGIT** - the first figure in the seven digit Account Number, assigned as follows:

1 (One) denotes an asset account. *(Not applicable to CAT 2 entities.)*

2 (Two) denotes a liability or equity account. It also denotes budgetary and nominal control accounts. *(Not applicable to CAT 2 entities.)*

3 (Three) denotes a revenue, nonrevenue, or other financing source detail (subsidiary) account.

4 Reserved.

5 (Five) denotes an encumbrance, expenditure, nonexpenditure, or other financing use detail (subsidiary) account.

6 (Six) denotes an expense account in a proprietary fund, the prime digit six substituting for an entire expenditure BASUB/element. Used when the 5XX account field does not provide enough room for the needed detail. *(Not applicable to CAT 2 entities.)*

7 (Seven), 8 (Eight) and 9 (Nine) are not being used as prime digits currently.

❺ **BASIC/SUB (BASUB) CODES**

Revenue - The numbers assigned to identify the source (origin or originating category) from which revenues are obtained.

Expenditure/Expense - The numbers assigned to identify different categories of operations from which expenditures/expenses are incurred.

❻ **ELEMENT/SUBELEMENT CODES**

Revenue - The numbers assigned to further identify specific types of revenues within a particular Basic/Sub category.

Expenditure/Expense - The numbers assigned to further identify specific types of activities related to the particular Basic/Sub category.

❼ **OBJECT/SUBOBJECT CODES (OR UNIT/SUBUNIT)**

Revenue - Generally, the numbers have not been defined, and are available for the additional coding by the entity. However, as the BARS manual is updated, it may be necessary to define these codes.

Expenditure/Expense - The numbers assigned to identify expenditures/expenses according to the character and the type of items purchased or services obtained.

DESIGN AND PRESCRIPTION

MINIMUM LEVELS FOR REPORTING EXPENDITURES AND REVENUES

The following chart summarizes the amount of detail required:

Item Description	Example	EXPENDITURES
Fund	001	X
Program	000	Optional
Department	000	Optional
Prime Digit	500	X
Basic Account	510	X
Subaccount	514	X
Element	514.20	X
Subelement	514.23	Optional 1/
Object	514.23.21	X
Subobject	514.23.21	Optional 1/

Item Description	Example	REVENUES
Fund	001	X
Program	000	Optional
Department	000	Optional
Prime Digit	300	X
Basic Account	330	X
Subaccount	334	X
Element	334.03	X
Subelement	334.03	X
Object (or Unit)	334.03.1	Optional 1/
Subobject (or Subunit)	334.03.11	Optional 1/

1/ Except when specifically prescribed in the BARS manual.

Revenue Account Numbering - EXAMPLE

Account codes are derived from the chart of accounts by selecting a series of numbers which describe a transaction. For example, assume that the police chief receives revenue from services at privately sponsore d athletic events. The following steps show the procedure used to classify this information:

Step 1: Select a basic account which describes the source of the reven ue. (See Part 1, Chapter 3, RESOURCES):

310.00	TAXES
320.00	LICENSES AND PERMITS
330.00.00	INTERGOVERNMENTAL REVENUES
340.00	CHARGES FOR GOODS AND SERVICES
350.00	FINES AND FORFEITS
360.00	MISCELLANEOUS REVENUES
380.00	NONREVENUES
390.00	OTHER FINANCING SOURCES

Step 2: From the subaccounts shown under the basic account select the one which describes the type of charge.

340.00	CHARGES FOR GOODS AND SERVICES
341.00	GENERAL GOVERNMENT
342.00	SECURITY OF PERSONS AND PROPERTY
343.00	PHYSICAL ENVIRONMENT
344.00	TRANSPORTATION
345.00	ECONOMIC ENVIRONMENT
346.00	MENTAL AND PHYSICAL HEALTH
347.00	CULTURE AND RECREATION
348.00	INTERNAL SERVICE FUND SALES AND SERVICE CHARGES
349.00	INTERFUND/INTERDEPARTMENTAL - SALES AND SERVICE CHARGES

Revenue Account Numbering (cont.)

Step 3: From the elements shown under the subaccount, 342.00 selected in Step 2, select the revenue element which describes the service rendered.

342.10	LAW ENFORCEMENT SERVICES
342.20	FIRE PROTECTION SERVICES
342.30	CHARGES FOR DETENTION AND CORRECTION SERVICES
342.40	PROTECTIVE INSPECTION FEES
342.50	EMERGENCY SERVICE FEES
342.60	AMBULANCE AND EMERGENCY AID FEES
342.70	JUVENILE SERVICES
342.80	COMMUNICATION SERVICES
342.90	OTHER

Expenditure Account Numbering - EXAMPLE

A similar procedure is used to classify expenditures. For example, assume that the information to be classified is the supplies for Police Department administrators. The following steps show the procedures used to locate the proper account number.

Step 1: Select the basic account under which the activities of the Police Department would normally fall. (See Part 1, Chapter 4, EXPENDITURES/USES)

510.00	GENERAL GOVERNMENT SERVICES
520.00	SECURITY OF PERSONS AND PROPERTY
530.00	PHYSICAL ENVIRONMENT
540.00	TRANSPORTATION
550.00	ECONOMIC ENVIRONMENT
560.00	MENTAL AND PHYSICAL HEALTH
570.00	CULTURE AND RECREATION
580.00	NONEXPENDITURES
591-593	DEBT SERVICE
595-596	OTHER EXPENDITURES
597-599	OTHER FINANCING USES

Step 2: Select a subaccount which describes the function of the Police Department.

520.00	SECURITY OF PERSONS AND PROPERTY
521.00	LAW ENFORCEMENT
522.00	FIRE CONTROL
523.00	DETENTION AND/OR CORRECTION
524.00	PROTECTIVE INSPECTIONS
525.00	EMERGENCY SERVICES
526.00	AMBULANCE, RESCUE AND EMERGENCY AID
527.00	JUVENILE SERVICES
528.00	COMMUNICATIONS, ALARMS AND DISPATCH

Expenditure Account Numbering (cont.)

Step 3: Select the element which identifies the function being performed.

521.00	LAW ENFORCEMENT, Those activities normally related to police services and the support of police services.
521.10	ADMINISTRATION
521.20	POLICE OPERATIONS
521.21	INVESTIGATION
521.22	PATROL
521.23	SPECIAL UNITS
521.24	LABORATORY
521.25	ENFORCEMENT OF GAMBLING TAX
521.30	CRIME PREVENTION
521.40	TRAINING
521.50	FACILITIES
521.70	TRAFFIC POLICING
521.90	OTHER SERVICES
521.91	PROPERTY ROOM
521.92	PROTECTION SERVICES

Step 4: Select an object which describes the purpose of the expenditure. (See Part 1, Chapter 4, OBJEC T DETAIL ACCOUNTS)

30	SUPPLIES
31	Office and Operating Supplies
32	Fuel Consumed
33	Power, Water, Gas Purchased for Resale
34	Items Purchased for Inventory or Resale
35	Small Tools and Minor Equipment

Use of the general ledger accounts in CAT 2 entities is **OPTIONAL**. Please contact the State Auditor's Office, Team Technical Services, for a copy of this chapter.

300.00* RESOURCE ACCOUNTS

The 300 series of resource accounts designate all fund inflows by source.

BASIC ACCOUNTS

308.00 BEGINNING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL)

310.00 TAXES
320.00 LICENSES AND PERMITS
330.00.00 INTERGOVERNMENTAL REVENUES
340.00 CHARGES FOR GOODS AND SERVICES
350.00 FINES AND FORFEITS
360.00 MISCELLANEOUS REVENUES
380.00 NONREVENUES
390.00 OTHER FINANCING SOURCES

* Most of the prescribed revenue and nonrevenue codes are limited t o five (5) positions; however, a total of seven (7) positions are reserved for BARS information, i.e. - 300.00. 00.

RESOURCE ACCOUNTS
Basic and Subaccounts

308.00	BEGINNING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL)
310.00	TAXES
311.00	GENERAL PROPERTY TAXES
312.00	TIMBER HARVEST TAXES
313.00	RETAIL SALES AND USE TAXES
314.00	INTERFUND TAXES
316.00	BUSINESS TAXES
317.00	EXCISE TAXES
318.00	OTHER TAXES
319.00	PENALTIES AND INTEREST ON DELINQUENT TAXES
320.00	LICENSES AND PERMITS
321.00	BUSINESS LICENSES AND PERMITS
322.00	NON-BUSINESS LICENSES AND PERMITS
329.00	INTERFUND LICENSES AND PERMITS
330.00.00	INTERGOVERNMENTAL REVENUES
331.00.00	DIRECT FEDERAL GRANTS
332.00.00	FEDERAL ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES
333.00.00	INDIRECT FEDERAL GRANTS
334.00.00	STATE GRANTS
335.00.00	STATE SHARED REVENUES
336.00.00	STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES
337.00.00	INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES
338.00.00	INTERGOVERNMENTAL SERVICE REVENUES
340.00	CHARGES FOR GOODS AND SERVICES
341.00	GENERAL GOVERNMENT
342.00	SECURITY OF PERSONS AND PROPERTY
343.00	PHYSICAL ENVIRONMENT
344.00	TRANSPORTATION
345.00	ECONOMIC ENVIRONMENT
346.00	MENTAL AND PHYSICAL HEALTH
347.00	CULTURE AND RECREATION
348.00	INTERNAL SERVICE FUND SALES AND SERVICE CHARGES
349.00	INTERFUND/INTERDEPARTMENTAL - SALES AND SERVICE CHARGES

350.00 FINES AND FORFEITS

351.00 SUPERIOR COURT - FELONY/MISDEMEANOR PENALTIES
352.00 CIVIL PENALTIES
353.00 CIVIL INFRACTION PENALTIES
354.00 CIVIL PARKING INFRACTION PENALTIES
355.00 CRIMINAL TRAFFIC MISDEMEANOR FINES
356.00 CRIMINAL NON-TRAFFIC FINES
357.00 CRIMINAL COSTS
359.00 NON-COURT FINES, FORFEITURES AND PENALTIES

360.00 MISCELLANEOUS REVENUES

361.00 INTEREST EARNINGS
362.00 RENTS, LEASES, AND CONCESSIONS
363.00 INSURANCE PREMIUMS AND RECOVERIES
365.00 INTERNAL SERVICE FUND MISCELLANEOUS REVENUES
366.00 INTERFUND/INTERDEPARTMENTAL - MISCELLANEOUS REVENUES
367.00 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES
368.00 SPECIAL ASSESSMENT PRINCIPAL
369.00 OTHER

380.00 NONREVENUES

381.00 INTERFUND LOAN RECEIPTS
382.00 PROCEEDS OF LONG-TERM DEBT - PROPRIETARY FUNDS ONLY
383.00 CONTRIBUTED CAPITAL-FEDERAL/STATE/INTERLOCAL
384.00 PROCEEDS FROM SALES OF INVESTMENTS
386.00 AGENCY TYPE DEPOSITS
387.00 RESIDUAL EQUITY TRANSFERS-IN
388.00 OTHER INCREASES IN NET CASH AND INVESTMENTS
389.00 OTHER NONREVENUES

390.00 OTHER FINANCING SOURCES

391.00 PROCEEDS OF LONG-TERM DEBT - GOVERNMENTAL FUNDS ONLY
393.00 PROCEEDS OF REFUNDING LONG-TERM DEBT
395.00 DISPOSITION OF FIXED ASSETS
397.00 OPERATING TRANSFERS-IN

308.00 BEGINNING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL). This account is defined as the estimated and actual amounts of cash and investments available for appropriation at the beginning of the year.

310.00 TAXES

311.00 GENERAL PROPERTY TAXES. Ad valorem taxes levied on an assessed valuation of real and personal property. Include compensating tax and property taxes on land with statutory values, such as forest land, reforestation land, open space land, etc. (RCW 84.33.120, .140, .145)

311.10 REAL AND PERSONAL PROPERTY (RCW 84.56.230 and RCW 35.13.270) Additional earmarked levies of real and personal property tax should be coded using the subelement (5th) digit. For example, Emergency Medical Services (RCW 84.52.069), Veterans Relief (RCW 73.08.080), Community Services (RCW 71.20.110), etc.

311.20 DIVERTED COUNTY ROAD TAXES (RCW 36.33.220 and 36.82.040) For details see Part 3, Chapter 12, Interpretation 3.

311.30 SALE OF TAX TITLE PROPERTY (RCW 84.64.230)

311.60 DEFERRED PROPERTY TAXES (RCW 84.38.120)

Note: Account 311.00 shall not include: (1) non-tax revenue; or (2) taxes levied by the municipality upon subjects or bases other than general property. This account shall include taxes levied by a county and diverted to a city because of annexation.

312.00 TIMBER HARVEST TAXES

312.10 PRIVATE HARVEST TAX. County-levied tax on private timber harvest. See 335.02.31 for reforestation harvest tax and 335.02.33 for harvest yield on State Forest Land (Chapter 84.33 RCW).

313.00 RETAIL SALES AND USE TAXES. Taxes imposed upon the sale or consumption of goods and/or services generally, with few or limited exemptions. Include sales taxes levied by the governmental unit even though collected and distributed by the state after deduction of a handling fee. The net amount received should be reflected in the account. (Chapter 82.14 RCW)

313.10 LOCAL RETAIL SALES AND USE TAX (RCW 82.14.060). Additional earmarked levies may be coded using the subelement (5th digit) field. For example, Retail Car Rentals (RCW 82.14.049)

313.20 LOCAL RETAIL SALES AND USE TAX - TRANSPORTATION

313.21 PUBLIC TRANSPORTATION SYSTEMS (RCW 82.14.045)

313.22 HIGH CAPACITY TRANSPORTATION (HCT) (RCW 81.104.160(2), .170)

313.30 HOTEL/MOTEL TAX (Chapter 67.28 RCW)

313.50 HOTEL/MOTEL TAX - CONVENTION/TRADE CENTER (RCW 67.40.100)

313.60 BROKERED NATURAL GAS USE TAX (RCW 82.14.230)

313.70 LOCAL RETAIL SALES AND USE TAX - PUBLIC SAFETY

313.71 CRIMINAL JUSTICE FUNDING. Funds distributed are to be used exclusively for criminal justice purposes; these funds cannot be used to replace or supplant existing funding. (RCW 82.14.340)

313.72 JUVENILE DETENTION FACILITIES AND JAILS. Funds are to be used exclusively for financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of juvenile detention facilities and jails. (RCW 82.14.350)

314.00 INTERFUND TAXES. Taxes assessed against one fund for the benefit of another fund of the same government.

314.50 BUSINESS AND OCCUPATION TAXES ON MUNICIPALITY'S OWN UTILITIES. Levied on the gross revenues or other activity of utility.

314.51 ELECTRIC
314.52 WATER
314.53 GAS
314.54 SEWAGE
314.55 GARBAGE/SOLID WASTE
314.56 TELEVISION CABLE
314.57 STREET UTILITIES
314.58 CEMETERY
314.59 OTHER

316.00 BUSINESS TAXES. Taxes levied on business activities or designated types of business firms. Business taxes imposed on utilities and enterprises should also be included.

316.10 BUSINESS AND OCCUPATION TAXES. A revenue tax that derives from municipal authority to license businesses, usually based on gross revenue. (The license fee itself is recorded in account 321.) (RCW 35.21.710 and 82.04.220)

316.20 ADMISSIONS TAX. A consumer tax based on entrance to theaters, parks, sports arenas, etc. Also include similar taxes on season tickets, cover charges, rentals of recreational facilities and equipment, and the like. (RCW 35.21.280 and 36.38.010)

316.30 PARKING TAX. A tax imposed upon all persons engaged in a commercial parking business within the boundaries of an incorporated city or unincorporated county. (RCW 82.80.030)

316.40 BUSINESS AND OCCUPATION TAXES ON PRIVATELY OWNED UTILITIES (RCW 35.21.870)

316.41 ELECTRIC
316.42 WATER
316.43 GAS
316.44 SEWAGE
316.45 GARBAGE/SOLID WASTE
316.46 TELEVISION CABLE
316.47 TELEPHONE AND TELEGRAPH
316.48 STEAM
316.49 OTHER

316.50 BUSINESS AND OCCUPATION TAXES ON UTILITIES OF OTHER GOVERNMENTS

316.51 ELECTRIC - Excise tax locally levied. If state shared, use 335.00.91. (RCW 82.16.020)
316.52 WATER
316.53 GAS
316.54 SEWAGE
316.55 GARBAGE/SOLID WASTE
316.56 TELEVISION CABLE
316.57 RAILROAD
316.58 STORM DRAINAGE
316.59 OTHER

316.70 TAXES BILLED TO CUSTOMERS OF GOVERNMENT'S OWN UTILITIES. This account is restricted to include only those taxes directly passed on to the consumer. Such taxes must be shown on utility bills to customers. These taxes are not revenues to the utility, only to the general fund. See account 314 for business and occupation taxes levied on the revenues (or other activity basis) of a government's own utility.

Note: Account 316 should not include any intergovernmental or interfund charges in lieu of taxes. Use accounts 314, 337 or 338.

317.00 EXCISE TAXES. Taxes levied on the sale, production or consumption of certain commodities. Also, taxes levied for certain privileges.

317.10 LOCAL MOTOR VEHICLE/FUEL EXCISE TAX

317.11 PUBLIC TRANSPORTATION SYSTEMS. A tax imposed on all motor vehicles owned by the residents of city or county. Moneys must be spent on public transportation systems. (RCW 35.58.273 and 82.44.150(3)(4))

317.12 HIGH CAPACITY TRANSPORTATION (HCT). A tax imposed on employers based on number of FTEs (RCW 81.104.150) and on all motor vehicles (RCW 81.104.160(1)) solely for the purpose of providing high capacity transportation service.

317.13 HIGH OCCUPANCY VEHICLE (HOV) SYSTEMS. A tax imposed on employers (RCW 81.100.030) and on all motor vehicles for HOV lane development, mitigation of environmental impacts of HOV development, support of employer programs to reduce single occupant commuting, and commuter rail programs (RCW 81.100.060).

317.14 BORDER AREA JURISDICTIONS. A tax imposed on the sale of motor vehicle fuel and special fuel. Proceeds shall be used for the purposes of border area jurisdiction street maintenance and construction. (RCW 82.47.020 and .030)

317.20 LEASEHOLD EXCISE TAX. Taxes on property owned by state or local governments and leased to private parties. (RCW 82.29A.090)

317.30 REAL ESTATE EXCISE TAX (REET)

317.31 COUNTY TREASURER'S COLLECTION FEE (RCW 82.45.180 and 82.46.030)

317.34 REET 1 - FIRST QUARTER PERCENT. Excise tax imposed on the sale of real property and dedicated to local capital projects identified in RCW 82.46.010(2)(6). Proceeds should be placed in the capital improvement funds. (RCW 82.45.180(2), 82.46.030(2))

317.35 REET 2 - SECOND QUARTER PERCENT. An additional excise tax on sale of real property. Proceeds should be used solely for financing capital projects specified in the captial facilities plan. (RCW 82.46.035)

317.36 REET - ONE HALF PERCENT. An additional tax on sale of real property imposed in-lieu of sales and use tax authorized in RCW 82.14.030(2). (RCW 82.46.110(3))

317.37 CONSERVATION AREAS. An additional excise tax on sale of real property imposed by counties and used exclusively for the acquisition and maintenance of conservation areas. (RCW 82.46.070)

317.40 HOUSEHOLD TAXES. Excise tax levied and collected from residents and used to support selected government's operations. Note: tax for ambulance services (RCW 35.21.768) have been reclassified as property tax (RCW 84.52.069) and should be recorded in account 311.10.

317.41 ENHANCED 911 - SWITCHED ACCESS LINES (RCW 82.14B.030)

317.42 ENHANCED 911 - WIRELESS ACCESS LINES (RCW 82.14B.030)

317.43 MUNICIPAL PUBLIC TRANSPORTATION SYSTEM (RCW 35.95.040)

317.49 OTHER

317.50 GAMBLING EXCISE TAXES (RCW 9.46.110, .113 and .270)

317.70 OPERATING ASSESSMENTS. A tax levied by a local government to support particular operations. These assessments are distinguished from general property taxes because the basis of allocation is not the assessed value of real or personal property. Assessments levied to finance local capital improvements are accounted for in account 368.

317.90 OTHER

318.00 OTHER TAXES. Taxes levied for purposes not otherwise included in accounts 311 through 317.

319.00 PENALTIES AND INTEREST ON DELINQUENT TAXES. Penalties for the payment of taxes after due date, and the interest charged on delinquent taxes from the due date to the date of actual payment. Penalties for capital assessment should be coded 361.51.

319.10 PENALTIES AND INTEREST ON REAL AND PERSONAL PROPERTY TAXES

319.11 PENALTIES ON REAL AND PERSONAL PROPERTY TAXES (RCW 84.56.020 (1), (2), 84.33.120(8) and .140(4))

319.12 PENALTY FOR FAILURE TO LIST PERSONAL PROPERTY (RCW 84.40.130)

319.15 OTHER PENALTIES

319.16 INTEREST ON REAL AND PERSONAL PROPERTY TAXES (RCW 84.56.020)

319.19 OTHER INTEREST

319.30 PENALTIES AND INTEREST ON RETAIL SALES AND USE TAXES

319.60 PENALTIES AND INTEREST ON BUSINESS TAXES

319.80 PENALTIES AND INTEREST ON OTHER TAXES. Include penalties for delinquent operating assessments (e.g., irrigation assessment - RCW 87.03.270).

320.00 LICENSES AND PERMITS. Charges for the issuance of licenses and permits. Not a charge for inspections. (See 342.40)

Licenses are required by municipalities for selected trades, occupations and other activities for regulatory purposes. These businesses and activities are selected because of health, safety, or security hazards which might arise in the absence of regulation. Licenses may be accompanied by inspections of the premises by city, county, or state departments. Inspection may be repeated upon renewal of the license. License fees are usually designed to cover the cost of administration, inspection and continuing services in connection with regulation. If inspection charges are assessed separately, they should be coded 342.40.

Permits are issued to aid regulation of new business activities. Some represent public control over private activity while other permits regulate private use of public property. Issuance of permits protects the property from dangerous or unauthorized use.

321.00 BUSINESS LICENSES AND PERMITS. Proceeds from the issuance of licenses and permits to businesses and occupations which must be licensed before doing business within a governmental unit. Not a charge for inspections. (See 342.40)

321.10 ALCOHOLIC BEVERAGES

321.20 HEALTH

321.30 POLICE AND PROTECTIVE. Include fireworks permits.

321.50 PUBLIC UTILITIES

321.60 PROFESSIONAL AND OCCUPATIONAL. Examples: Antique Dealers, Auctioneers, Taxicab Driver Permits, and Taxicab Operation Licenses.

321.70 AMUSEMENTS. Examples: Amusement Devices, Billiard and Card Tables, Carnivals and Circuses, and Dance and Dance Hall Licenses

321.80 PENALTIES ON BUSINESS LICENSES

321.90 OTHER BUSINESS LICENSES AND PERMITS. Include general business licenses and permits not includable in any other specific account number, such as vending machine licenses.

321.91 FRANCHISE FEES. Charges levied on private utilities for the right to use public property. (Note: Exceptions for cities and towns in RCW 35.21.860.)

322.00 NON-BUSINESS LICENSES AND PERMITS. Levied according to benefits presumably conferred by the license or permit. Not a charge for inspections. (See 342.40)

322.10 BUILDINGS, STRUCTURES AND EQUIPMENT
Examples:
Building Permits - Commercial - Residential,
Plumbing Permits,
Electrical Permits,
Septic Tank Permits, etc.

322.20 MARRIAGE LICENSES

322.30 ANIMAL LICENSES

322.40 STREET AND CURB PERMITS
Examples:
Overload Permits (RCW 46.44.096),
Temporary Street and/or Sidewalk Closures,
Taxi and Other Zone Permits, etc.

322.80 PENALTIES ON NON-BUSINESS LICENSES

322.90 OTHER NON-BUSINESS LICENSES AND PERMITS
Examples:
Gun Permits

329.00 INTERFUND LICENSES AND PERMITS. Licenses, permits, fees assessed against one fund for the benefit of another fund of the same governmental entity.

330.00.00 INTERGOVERNMENTAL REVENUE

Grants, entitlements, shared revenues and payments for goods and services provided by one government to another. Private grants are recorded in account 367 and intergovernmental loans are recorded in 382.80 or 391.80.

331.00.00 DIRECT FEDERAL GRANTS

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid or reimburse the local government for costs it has incurred. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial types of assistance.

The seven types of financial assistance that are available to state and local governments are:

1) formula grants
2) project grants
3) direct payments (direct payments for specific use and unrestricted use)
4) direct loans
5) guaranteed/insured loans
6) insurance
7) sale, exchange, or donation of property and goods

Most federal financial assistance is in the form of cash awards. However, there are programs that do not involve cash transactions (e.g., food stamps, food commodities, loan guarantees, interest-rate subsidies, or insurance).

Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency. All direct federal grants should be coded using this account number. Federal loans are recorded in account 382.80 or 391.80.

Coding Instructions

The following coding procedures apply to federal grant moneys. They apply whether such arrangements are called *awards*, *grants*, *block grants*, *subsidies*, *programs*, *cost reimbursements*, *contracts*, or *agreements*. The coding does not apply to entitlements, shared revenues, or intergovernmental service revenues (see Revenue Accounts 332, 335, and 336).

Federal Grants Other Than Department of Health and Human Services (DHHS)

All codes for federal grants are abbreviated versions of the numbers assigned by the federal government itself in the Catalog of Federal Domestic Assistance (CFDA). There are two strategies: one for DHHS grants and one for all other federal grants.

Most agreements with federal agencies include references to the funding program in the first few paragraphs of the agreement. The exact title of the funding program is what you need to find the catalog number.

RESOURCE ACCOUNTS

Account Definitions

Grants from all federal agencies except DHHS will be coded using the first three digits of the number assigned that program in the Catalog of Federal Domestic Assistance (CFDA).

Example: Entity receives a direct federal grant. The title of the grant is Senior Community Service Employment Program. The CFDA number is 17.235. The BARS code for this grant is 331.17.2X.

```
BARS CODE                          3 3 1.  1 7. 2   X

1.      Revenue-----------------------* * * *______* *
2.          Intergovernmental---------*  *     *     *
3.              Direct Federal----------*     *     *
4.                  First three digits-----*     *     *
5.                  of the CFDA        *------ *     *
6.                  number --------------*            *
7.      For local use (see below)------------------------*
```

If more than one grant with the same CFDA number is received, use the seventh digit (shown by "X") to distinguish them. You may also use the seventh digit to distinguish different program years of the same grant.

Federal Grants - Department of Health and Human Services

Grants from the federal DHHS will be coded using the last three digits of the CFDA number preceded by a "9." The catalog number of all DHHS grants begins with 93. Since there are numerous DHHS grants to distinguish and since the BARS is limited to 7 digits, we substituted the one-digit number 9 for the 93.

Example: Entity receives a direct federal grant. The title of the grant is Preventive Health and Health Services Block Grant. The CFDA number is 93.991. The BARS code for this grant is 331.99.91.

```
BARS CODE                          3 3  1. 9   9. 9 1

1.      Revenue-----------------------* *  *  * *_______*
2.          Intergovernmental---------*  *  *     *
3.              Direct Federal----------*  *     *
4.              DHHS------------------------ *     *
5.                  Last three digits-----------*___*
6.                  of the CFDA number-----*
```

332.00.00 FEDERAL ENTITLEMENTS, IMPACT PAYMENTS, AND IN-LIEU TAXES

Resources furnished by the federal government to local governments based on a distribution formula. Entitlements are distributed per capita or based on some eligibility requirements. Typically, there are few or no restrictions on how federal entitlements may be spent.

Note that federal aid for secondary highways (FAS), federal aid-municipal (FAM), etc., are accounted for in Basub 333.20.2X.

332.12.00 MILITARY FOREST YIELD

Counties' share of forest receipts from military installations remitted by the state treasurer (Title 10, USC, Section 2665). These moneys are to be spent on public roads and public schools.

332.12.10 FEDERAL FLOOD CONTROL LEASES

Counties' share of the receipts from leases of federal lands acquired for flood control, navigation, and related purposes. These moneys are remitted by the state treasurer and may be used for any expenditure of county government. Alternatively, these receipts may be passed on to flood control districts or diking and drainage districts. (Title 33, USC, Section 701c-3, RCW 36.34.220)

332.15.21 FEDERAL GRAZING LEASES (TAYLOR ACT)

Counties' share of the receipts from grazing leases on federal lands outside grazing districts, remitted by the state treasurer, usually in October. (Title 43, USC, Section 315i, RCW 79.28.040)

332.15.22 FEDERAL GEOTHERMAL LEASES

Counties' share of rentals and royalties from leases pursuant to the U.S. Geothermal Steam Act of 1970, remitted by the state treasurer. (Title 30, USC, Section 191 and 1001, RCW 43.140.040)

332.15.23 PAYMENT IN-LIEU OF TAX

U.S. Department of the Interior, Bureau of Land Management.

Payments are made to each unit of local government in which federally owned entitlement land is located. Funding limitations may require prorata payments. Funds received are subject to post-audit review of data submitted by the state. (Title 31, USC, Section 6902, P.L. 97-258)

332.15.60 PAYMENT IN-LIEU OF TAX

U.S. Department of the Interior, U.S. Fish and Wildlife Service.

Funds are paid to the county and are further distributed by it on a proportional basis to those units of local government which have wildlife refuge lands and waters administered by the Secretary of the Interior. Payments are made to those local governments which have incurred a loss or reduction of real property tax revenue due to the existence of the wildlife refuge lands. (Refuge Revenue Sharing Act, as amended Title 16, USC, Section 715s.)

332.21.00 EQUITBLE SHARING OF FEDERALLY FORFEITED PROPERTY

U.S. Department of Justice
U.S. Department of Treasury

Payments made to local law enforcement agencies that directly participated in investigation o r prosecution that resulted in a federal forfeiture of property.

333.00.00 INDIRECT FEDERAL GRANTS

Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies before reaching the local government.

For coding instructions see pages 12 and 13 of this chapter. Make sure to use 333 instead of 331 if the federal grant is indirect.

Federal loans are recorded in account 382.80 or 391.80.

Note that federal aid for secondary highways (FAS), federal aid - municipal (FAM), etc., are accounted for in this Basub, at 333.20.2X.

334.00.00 STATE GRANTS

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government for costs it has incurred. Code state grants by the state agency which provides the grant, using the element, subelement and object (unit) fields. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333. Be careful to segregate federal indirect moneys from state matching grants, which may be paid on the same state remittance.

Coding Instructions

The following coding procedures apply to all state grant moneys. They apply whether such arrangements are called *awards*, *grants*, *block grants*, *subsidies*, *programs*, *cost reimbursements*, *contracts*, or *agreements*.

Grants from all state agencies will be coded using the three digit code listed on the following page.

Example: Entity receives a state grant from the Transportation Improvement Board (03.8X). The BARS code for the grant is 334.03.8X.

```
BARS CODE                          3  3  4.  0 3. 8  X

1.      Revenue-----------------------*  *  *  *______* *
2.          Intergovernmental----------*  *     *     *
3.              State------------------------ *     *     *
4.                  BARS Grant---- *          *     *
5.                  Code           *------------ *     *
6.                  Listing----------- *              *
7.      For local use (see below)-------------------------*
```

If more than one grant is received from the same agency, use the seventh digit (shown by "X") to distinguish them. You may also use the seventh digit to distinguish different program years of the same grant.

STATE AGENCIES

00.1X	Legislature and its Committees
00.2X	Office of the Governor
00.3X	Secretary of State
00.4X	Office of Financial Management
00.5X	Department of Personnel
00.6X	Department of Retirement Systems
00.7X	Department of General Administration
00.8X	Department of Licensing
00.9X	Department of Revenue
01.0X	Office of Attorney General
01.1X	Criminal Justice Training Commission
01.2X	Other Judicial Agencies
01.3X	State Patrol
01.4X	Gambling Commission
01.5X	Department of Corrections
01.6X	Jail Commission
01.7X	Other Corrections Agencies
01.8X	Military Department
01.9X	Lottery
02.1X	Department of Agriculture
02.2X	Agricultural Commissions
02.3X	Department of Natural Resources
02.4X	Department of Parks and Recreation
02.5X	Department of Fish and Wildlife
02.7X	Interagency Committee for Outdoor Recreation
02.8X	Utilities and Transportation Commission
03.0X	Energy Office
03.1X	Department of Ecology
03.2X	Other Environmental Agencies
03.5X	Traffic Safety Commission
03.6X	Department of Transportation
03.7X	County Road Administration Board
03.8X	Transportation Improvement Board
03.9X	Other Transportation Agencies
04.2X	Department of Community, Trade and Economic Development
04.3X	Human Rights Commission
04.4X	Hospital Commission
04.5X	Department of Veterans Services
04.6X	Department of Social and Health Services
04.7X	Department of Employment Security
04.8X	Minority Commissions and Councils
04.9X	Department of Health
05.1X	Superintendent of Public Instruction
05.2X	Commission for Vocational Education
05.3X	Council for Post Secondary Education
05.4X	Universities and Four-Year Colleges
05.5X	Community Colleges
05.6X	Other State Educational Agencies
05.7X	Library Commission
05.8X	Arts Commission
06.9X	Other Agencies

335.00.00 STATE SHARED REVENUES

Moneys which represent the local government's portion of a revenue levied and collected by the state. State shared revenues differ from state-collected revenues, which are levied by the local government itself but collected and distributed by the state (such as local sales taxes). State shared revenues differ from state entitlements and impact payments by the nature of the distribution. State shared revenues are distributed in proportion to amounts collected in each local jurisdiction; state entitlements and impact payments are distributed per capita or based on some eligibility requirements. Some revenues previously included in the 335 accounts have been reclassified as state grants (the urban arterial and county ferry portions of motor vehicle fuel taxes, and snowmobile registration fees) and others have been reclassified as state entitlements (most motor vehicle fuel taxes, motor vehicle excise taxes, fire insurance premium taxes, liquor board profits and excise taxes, harbor lease revenues and parimutuel taxes.) Specific coding is prescribed below.

335.00.81 TRAVEL TRAILER AND CAMPER EXCISE TAX

State distribution of excise taxes imposed on the owner of any travel trailer or camper. The distribution to county government is based on taxes collected in each county; distribution to cities and towns is based on population. (RCW 82.50.400 and .510)

335.00.82 MOTOR VEHICLE EXCISE TAX--COUNTY PUBLIC HEALTH

State distributed motor vehicle excise tax and other moneys to be used by county health departments for public health purposes. (RCW 70.05.125)

335.00.83 MOTOR VEHICLE EXCISE TAX--REGULAR

State-distributed excise tax imposed on motor vehicles. The distribution to cities and towns is based on population. These moneys must be used for police and fire protection. (RCW 82.44.020, .150 and .155)

335.00.84 CAPRON REFUNDS (ISLAND AND SAN JUAN COUNTIES)

State distribution of motor vehicle license and fuel taxes paid by residents of these two counties. Distribution is based on fees paid by county residents, then allocated to cities and towns on the basis of assessed valuation. These moneys must be deposited into a road or street fund. (RCW 46.68.080)

335.00.91 PUD PRIVILEGE TAX

State distribution of excise taxes collected from public utility districts which operate facilities for generating, distributing or selling electrical energy. The distribution to local governments is based on gross revenues from sales within each county and on the locations of generating facilities. (RCW 54.28.020 and .090) Local taxes on PUD operations belong in account 316.50. County treasurer collections from the state are distributed per RCW 54.28.090.

335.02.31 REFORESTATION HARVEST TAX

State distribution of harvest taxes on reforestation timber; the tax is based on the stumpage value of harvested timber. The Department of Revenue distributes these receipts to the county treasurer, who distributes them to local taxing districts on the basis of assessed valuation. (Chapter 84.33 RCW)

335.02.32 NON-TIMBER REVENUE FROM STATE FOREST BOARD PURCHASE LAND

Counties' share of proceeds from leases and sales of products other than timber from state forest lands managed by the Department of Natural Resources. The county should prorate and distribute the money to other funds in the same manner as general taxes are paid and distributed that year. (RCW 76.12.120)

335.02.33 SALE OF TIMBER FROM STATE FOREST LAND

Counties' share of proceeds from sales of timber from state forest lands managed by the Department of Natural Resources. The county should prorate and distribute the money to other funds in the same manner as general taxes are paid and distributed that year. (RCW 76.12.120)

336.00.00 STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES

Moneys furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served. Unlike federal entitlements, state entitlements generally do contain restrictions on how the moneys may be spent; this makes state entitlements somewhat analogous to federal categorical grants, but unlike grant resources, the entitlement moneys may be commingled with other functionally dedicated resources and a separate accounting for the expenditure of entitlement dollars is not required.

336.00.81 LOCAL VEHICLE LICENSE FEE

State distribution of county imposed additional vehicle license fees. This local option transportation revenue should be used for transportation purposes only. (RCW 82.80.020)

336.00.84 VESSEL REGISTRATION FEES

Money allocated to counties with eligible boating safety programs approved by the State Parks and Recreation Commission. Distribution based on the number of registered vessels by county of moorage. The county is responsible for equitable allocation to other jurisdictions with approved programs within this county. (RCW 88.02.040).

336.00.85 MOTOR VEHICLE EXCISE TAX--EQUALIZATION

Also referred to as SALES/USE EQUALIZATION. State-distributed excise tax imposed on all motor vehicles, except those operated under dealers' licenses. This portion is allocated to cities and towns that do not levy a sales tax and to counties, cities, and towns that have levied local sales taxes but received below-average per capita revenues from the sales tax. (RCW 82.44.150(2) through .150(5); RCW 82.14.210(2) through .210(5).)

336.00.86 MOTOR VEHICLE EXCISE TAX--EQUALIZATION REFUND

State-distributed excise tax imposed on all motor vehicles, except those operated under dealers' licenses. A distribution of any amount remaining in the state treasurer's Municipal Sales and Use Tax Equalization Account after all the equalizing distributions have been paid. This portion is allocated to those cities and towns which levy a local sales tax on the basis of population.

336.00.87 MOTOR VEHICLE FUEL TAX--CITY STREET

State-distributed taxes on motor vehicle fuels, to be used for city street purposes. Distribution is based on population. (RCW 46.68.100, .110 and Chapter 35.76)

336.00.88 MOTOR VEHICLE FUEL TAX--CITY STREET IMPROVEMENT

State-distributed taxes on motor vehicle and special fuels, to be used for construction, improvement, chip sealing, seal-coating, and repair of arterial highways and city streets and related debt service. Cities with a population of less than 15,000 may use for the maintenance of arterial highways and city streets. (RCW 46.68.100(3) and .115)

336.00.89 MOTOR VEHICLE FUEL TAX--COUNTY ROAD

State-distributed taxes on motor vehicle and special fuels, to be used for county road purposes. Distribution is based on population in unincorporated areas, on the miles of county roads reported by the county engineer to the Department of Transportation, and on the amounts of road taxes and certain other taxes. (RCW 46.68.100(3), .120, .122, .124 and 36.78.090)

336.00.90 MOTOR VEHICLE FUEL TAX (MVFT)--HIGHWAY PURPOSES

State distribution of county-imposed additional taxes on motor vehicle and special fuels. This local option transportation revenue is to be used for the construction, maintenance and operation of city streets, county roads, and state highways; operation of ferries; and related activities. Distribution is based on the relative per capita population. (RCW 82.80.010 and .080)

336.00.91 MVFT--TRANSFER RELIEF ACCOUNT

State distributed taxes on motor vehicle and special fuels to be used for roads previously in the state's jurisdiction. (RCW 46.68.090)

336.00.93 MOTOR VEHICLE LICENSE FEE

State distribution of additional motor vehicle license fee to counties which do not cover their costs of providing motor vehicle licensing services. (RCW 46.16.060 and 46.68.220)

336.02.11 PARIMUTUEL TAXES

The Department of Agriculture distribution of taxes on horserace betting. The entire amount must be deposited into a county's fair fund. The distribution is based on reports furnished by county fairs to the Department of Agriculture. (Chapters 15.76 and 67.16 RCW)

336.02.35 HARBOR LEASES

State distribution of income from leases of state-owned tidelands, harbor areas and waterways. The entire amount distributed to local governments must be deposited into a special fund and must be used only for harbor or waterfront improvements. (RCW 79.90.055 and 79.92.110)

336.04.11 AUDITOR'S CENTENNIAL DOCUMENT PRESERVATION AND MODERNIZATION

State treasurer's distribution of income from the surcharge on documents recorded by the county auditor or recorder. The money should be placed in Auditor's Operation and Maintenance Fund and used solely for ongoing preservation of historical documents of all county offices and departments. (RCW 36.22.170)

336.04.61 INSTITUTIONAL IMPACT PAYMENTS

DSHS and DOC reimbursements for criminal justice costs incurred directly as a result of crimes committed by offenders residing in institutions under their jurisdictions. (RCW 72.72.030)

336.05.21 VOCATIONAL EDUCATION COSTS RECOVERED BY JUVENILE COURT

336.06.10 MOTOR VEHICLE EXCISE TAX (MVET)-CRIMINAL JUSTICE FUNDING-HIGH CRIME

State-distributed excise tax. This portion is allocated to counties based on population, crime rate and annual number of criminal cases filed in the county superior courts **or** to qualified cities based on population, subject to crime rate and levy of tax authorized in RCW 82.14.030. The entire distribution must be expended for criminal justice purposes and shall not be used to replace or supplant existing funding. (RCW 82.14.310 and .320) For details see Part 3, Chapter 12, Interpretation 12.

336.06.20 MVET-CRIMINAL JUSTICE FUNDING-SPECIAL DISTRIBUTION-CITIES

336.06.21 MVET-CRIMINAL JUSTICE FUNDING-VIOLENT CRIMES/POPULATION. State-distributed excise tax to be used for criminal justice purposes only. Include distribution to cities with high violent crime rate (RCW 82.14.330(1)(a)) and distribution based on population (RCW 82.14.330(1)(b)).

336.06.22 MVET-CRIMINAL JUSTICE FUNDING-PROGRAM AREA 1. State-distributed excise tax to be used for criminal justice purposes only. To be eligible for this distribution, a city has to meet the criteria established by the Department of Community, Trade and Economic Development for innovative law enforcement strategies. (RCW 82.14.330(2)(a))

336.06.23 MVET-CRIMINAL JUSTICE FUNDING-PROGRAM AREA 2. State-distributed excise tax to be used for criminal justice purposes only. To be eligible for this distribution, a city has to meet the criteria established by the Department of Community, Trade and Economic Development for programs helping at-risk children or child abuse victims. (RCW 82.14.330(2)(b))

336.06.24 MVET-CRIMINAL JUSTICE FUNDING-PROGRAM AREA 3. State-distributed excise tax to be used for criminal justice purposes only. To be eligible for this distribution, a city has to meet the criteria established by the Department of Community, Trade and Economic Development for programs reducing the level of domestic violence. (RCW 82.14.330(2)(c))

336.06.25 MVET-CRIMINAL JUSTICE FUNDING-PROGRAM AREA 4. State-distributed excise tax to be used for criminal justice purposes only. To be eligible for this distribution, a city has to meet the criteria established by the Department of Community, Trade and Economic Development for contracting with another governmental agency for a majority of its law enforcement services. (RCW 82.14.330(2)(d))

336.06.91 FIRE INSURANCE PREMIUM TAX

State-distributed taxes on fire insurance premiums. Distribution is based on the local government's report to the state treasurer of the number of paid firemen. The entire amount received by a local government must be deposited in a firemen's pension fund. (RCW 41.16.050)

336.06.94 LIQUOR EXCISE TAX

State-distributed taxes on liquor sold at state liquor stores and agencies and on other retail sales of wine. Distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. Two percent of the total amount must be spent on substance abuse treatment program(s). See Part 3, Chapter 12, Interpretation 4. (RCW 82.08.150 thru .170, 66.08.200, .210, 70.96A.085 and .087)

336.06.95 LIQUOR BOARD PROFITS

State distribution of license and permit fees, penalties, forfeitures, and other income received by the Liquor Control Board. Distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. Two percent of the total amount must be spent on substance abuse treatment program(s). See Part 3, Chapter 12, Interpretation 4. (RCW 66.08.170 thru .210, 70.96A.085 and .087)

337.00.00 INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES

Cash or other assets furnished by one unit of local government to another unit of local government, other than for services rendered or goods provided. Note that a receipt for the other government's share of a joint cost should either be treated as a REIMBURSEMENT (see the Glossary for explanation) or accounted for in 338. Use 367 for grants from private sources.

Do not confuse interlocal grants with grants received from another local government but originating from the state government. These grants should be coded as 334.

Interlocal grants, entitlements, etc., are generally allowed to be made only by home rule counties and charter cities. However, RCW 35.21.420, .422 and 54.28.110 permit certain impact payments by public utility departments and districts and RCW 35.21.730 permits such distributions of private funds (distributions of federal funds should be recorded in 333). In addition, various statutes allow cooperative undertakings in areas such as urban renewal, public housing, parks, and utilities that may involve interlocal grants and similar payments.

Such revenues should be coded as to source, with the local government assigning codes 07.00 through 09.99 in the fourth and subsequent digits of the account number.

338.00 INTERGOVERNMENTAL SERVICE REVENUES. This account is used to record the revenue derived by one unit of government for performing a service that is the statutory responsibility of another unit of government. Shared costs of providing services are included within these accounts. These accounts will appear on the books of the governmental unit that actually performs the work. The payment may be based on actual costs or a fixed fee. An amounts recorded as a 338-type revenue by the performing government should result in an subobject-51 expenditure by the paying government.

The specific accounts prescribed below are comprised of the Basub account 338 plus the expenditure Basub of the service that is being paid for. This account is not to be used for:

- Revenues of internal service funds or for services rendered by the government that are not governmental in nature (see the definition of subobject 51), such as central stores, data processing, insurance and trust contributions, photocopies, sales of fuel or road materials, utility charges, equipment repair charges, engineering charges, equipment and property rentals.

- Revenues derived from services that are the statutory responsibility of the government receiving the revenue, such as election costs, recording fees, treasurer's investment fees, licenses, building permits, and court fees and charges.

Also use this account to code federal funds received as fee for service. To further identify the revenue source, use the CFDA number the same way you use it to code grants (e.g., if the funds with the CFDA number 93.778 were receivd as a fee for service, the BARS code would be 338.97.78). See Part 1, Chapter 3 for additional coding information.

338.XX.XX FEDERAL FEE FOR SERVICE
338.11 LEGISLATIVE COMMITTEES AND ADVISORY BODIES
338.12 COURT COSTS
338.13 EXECUTIVE BOARDS AND COMMITTEES
338.15 LEGAL SERVICES
338.16 PERSONNEL SERVICES

338.21 LAW ENFORCEMENT SERVICES
338.22 FIRE CONTROL SERVICES
338.23 DETENTION AND/OR CORRECTION
338.24 PROTECTIVE INSPECTIONS
(Use 320 series for sales of intergovernmental licenses and permits)
338.25 EMERGENCY SERVICES
338.26 AMBULANCE, RESCUE AND EMERGENCY AID SERVICES
338.27 JUVENILE SERVICES
338.28 COMMUNICATIONS, ALARMS AND DISPATCH SERVICES
(Use 342.80 for intergovernmental charges for central phone systems)

338.31 WEED CONTROL AND POLLUTION CONTROL SERVICES
338.36 CEMETERIES
338.39 ANIMAL CONTROL AND PEST/NUISANCE CONTROL SERVICES
(Use 340 series for intergovernmental utility services)

338.42	ROAD AND STREET MAINTENANCE SERVICES (Use 344 and 362 for intergovernmental sales of fuel and road materials, repair charges and rentals.)
338.46	AIRPORTS, PORTS AND TERMINAL FACILITIES
338.47	TRANSIT SYSTEMS AND RAILROADS (Include intergovernmental payments for shared costs of van pools and transportation of the elderly or handicapped. Use 344 for intergovernmental fares, 362 for intergovernmental parking fees.)
338.51	WELFARE SERVICES
338.52	EMPLOYMENT OPPORTUNITY AND DEVELOPMENT SERVICES
338.53	VETERANS' SERVICES
338.54	CHILD CARE SERVICES
338.55	AGING SERVICES
338.56	HANDICAPPED SERVICES
338.57	COMMUNITY SERVICES
338.58	PLANNING AND COMMUNITY DEVELOPMENT SERVICES
338.59	HOUSING AND COMMUNITY SERVICES
338.61	HOSPITALS AND CONVALESCENT CENTERS
338.62	PUBLIC HEALTH
338.63	CORONER SERVICES
338.64	MENTAL HEALTH SERVICES
338.66	SUBSTANCE ABUSE SERVICES
338.68	DEVELOPMENTAL DISABILITIES SERVICES
338.69	OTHER HEALTH SERVICES
338.71	EDUCATIONAL PROGRAMS (Use 347.80 for tuition fees.)
338.72	LIBRARY SERVICES
338.73	SPECTATOR AND COMMUNITY EVENTS
338.74	RECREATION PROGRAMS
338.75	CULTURAL AND RECREATIONAL FACILITIES
338.76	PARK FACILITIES
338.79	OTHER CULTURE AND RECREATION COSTS (Note that intergovernmental payments for admissions, tuitions, use fees, rents and leases should be coded 347 or 362.)
338.95	ROAD AND STREET CONSTRUCTION SERVICES

340.00 CHARGES FOR GOODS AND SERVICES. Fees and charges for goods and professional or other services rendered.

341.00 GENERAL GOVERNMENT. Charges for services rendered by public officials. Use this category ONLY for services not included in any other specific function or activity of the unit of government. (See accounts 342 through 349 and 361 through 366.) If the charges are made to another government, see the text of account 338 to determine whether to use 338 or 341. The amount of these fees and charges is determined by law, custom or by an estimate of the worth of the service to the recipient. There is no necessary relationship between the fee and the cost of the service.

341.20 FILING AND RECORDING FEES AND CHARGES. Compensation to public officers for services rendered, normally collected in advance.

All court filings shown in account 341.20 are shared with the state, except for the special superior court filing fees accounted for in 341.24 and 341.25. For district and municipal courts, only the local government's 68% should be recorded in this account. For superior courts, only the local government's 54% should be recorded in this account (RCW 36.18.025). Note that in municipal and district courts 1.75% of the local portion must be remitted to or spent on county crime victim and witness programs. This portion should be recorded by cities in 386 when received and 586 when transferred to the county. Only counties should use 341.98 when they receive the money and 515.70 when they make payment ot victims and witnesses. The filings shown in 341.22 and 341.26 (in district but not municipal courts) and 341.23 (in superior courts) are subject to a law library allocation, while the other filings are not. Do not include *costs* that are assessed or awarded incident to a judgment. In civil, probate, and domestic cases, the collection of costs awarded is a trust transaction (account 386); for crimes and infractions, collection of costs assessed is recorded as a penalty (see account 357 for further explanation). The *filing fees* paid by a city to a district court for processing municipal court cases should be coded 338.12, while the fees collected for and remitted by the district court to the municipality should be accounted for as a trust transaction by the county.

341.21 AUDITORS' FILINGS AND RECORDINGS (RCW 36.18.010). For details, see Part 3, Chapter 12, Interpretation 10.

341.22 DISTRICT/MUNICIPAL COURT CIVIL FILINGS (RCW 3.62.060 and 35.20.030). District courts should allocate from the local portion the sum of six dollars for each filing for the support of the law library. (RCW 27.24.070)

341.23 SUPERIOR COURTS CIVIL, PROBATE AND DOMESTIC RELATIONS FILINGS (RCW 36.18.014, 36.18.020(a)(b)(c)(d)(f)(g)(h)). Courts should allocate from the local portion a sum of twelve dollars (maximum to fifteen dollars) for each filing for the support of the law library. (RCW 27.24.070)

341.24 DISPUTE RESOLUTION SURCHARGE (RCW 7.75.035). A county legislative authority may charge up to $10 on civil filing fees and up to $15 on small claims actions. Surcharge must be remitted to county treasurer to be used solely for dispute resolution centers.

341.25 WATER RIGHTS AND TORRENS ACT FILINGS. These filings in superior courts are separated because they are not shared with the state. (RCW 90.03.190 and 65.12.780)

341.28 DISTRICT/MUNICIPAL COURT OTHER FILINGS. Examples include transcripts, abstracts, and small claims.

341.29 SUPERIOR COURT OTHER FILINGS. Examples include transcripts, abstracts, wills without probate, petitions for modification and tax warrants. (RCW 36.18.012 and .016(2)) These filings are not subject to a law library allocation.

341.30 RECORDS SERVICES. Charges for processing requests for records. Charges to other departments of the same government should be coded 349.

341.32 DISTRICT/MUNICIPAL COURT RECORDS SERVICES. Include fees for executing writs and furnishing certifications. These fees are shared with the state. Note that only the local portion should be recorded in this account and that 1.75% of the local portion must be remitted to or spent on county crime victim and witness programs.

341.33 DISTRICT/MUNICIPAL COURT - ADMINISTRATIVE FEES. Include name change fees (RCW 4.24.130), warrant preparation and deferred prosecution program fees (RCW 10.01.160). These fees are retained 100% locally. Also include local portion ($5) of crime lab analysis. The state portion ($95) is recorded in 386.96.

341.34 SUPERIOR COURT RECORD SERVICES. Include fees for executing writs of attachment and bond approvals, certificates of qualification, letters testamentary, statutory certifying and copy fees, fees for research (records search), fees for preparation of clerk's papers on appeals or change of venue, civil jury demands, etc. (RCW 36.18.016). Unlike similar fees in courts of limited jurisdiction, fees for these services in superior courts are not shared with the state.

341.35 OTHER STATUTORY CERTIFYING AND COPY FEES. See Chapter 36.18 RCW for fee schedules of the county auditor, sheriff and treasurer. Use 341.60 for copy fees established by local ordinance or resolution.

341.36 AUDITORS' CENTENNIAL DOCUMENT PRESERVATION AND MODERNIZATION SURCHARGE. Fifty percent of the two dollar surcharge for documents recorded in the county auditor's or recorder's office (the remaining 50% is remitted to the state). This portion of the surcharge should be deposited in the Auditor's Operation and Maintenance Fund for ongoing preservation of historical documents of all county offices and departments. (RCW 36.22.170.) For details see Part 3, Chapter 12, Interpretation 10.

341.37 SUPERIOR COURT - ADMINISTRATIVE FEES. Include warrant preparation fees (RCW 10.01.160). Also include local portion of crime lab analysis ($5). The state portion ($95) is recorded in 386.96.

341.38 RECORDS SEARCH BY COUNTY AUDITORS. See Chapter 36.18 RCW for fee schedules of the county auditor.

341.40 FINANCIAL SERVICES

341.41 ASSESSORS' FEES. (e.g., Open Space Processing (RCW 84.34.030)) Use 341.60 for photocopies.

341.42 TREASURERS' FEES. Fees and charges for handling, administering, collecting, disbursing, and accounting for taxes or assessments collected for the county, state, or others (e.g., charges for establishing assessments rolls - RCW 36.29.180, processing fees for collecting forest fire protection assessment - RCW 76.04.610). Also include recovering costs associated with foreclosure, distraint and sale of property for delinquent taxes (RCW 84.56.020). Treasurer's investment fees are accounted for in 361.19. Penalties for delinquent irrigation assessments (RCW 87.03.270) and capital assessments should be coded 319.80 and 361.51, respectively.

341.43 BUDGETING AND ACCOUNTING SERVICES. For example, collection fees. Intergovernmental revenues are included here.

341.44 AUDIT AND CONSULTING SERVICES

341.45 ELECTION SERVICES. Charges to other governments for their prorata share of election costs. For details see Part 3, Chapter 12, Interpretation 8.

341.47 RISK MANAGEMENT SERVICES

341.48 MOTOR VEHICLE LICENSE FEES (RCW 46.01.140)

341.50 SALES OF MAPS AND PUBLICATIONS. Sales tax collected on these items is posted to nonrevenue account 386.

341.60 WORD PROCESSING, PRINTING AND DUPLICATING SERVICES

341.62 MUNICIPAL/DISTRICT COURT. Include district and municipal fees for photocopies and fees for forms sold, except where the fee is set by state statute. (See 341.34 and 341.35) In district and municipal courts, 32% of these charges are distributed to the state; include only the local 68% here. Note that 1.75% of the court's local portion must be remitted to or spent on county crime victim and witness programs.

341.65 SUPERIOR COURT - WORD PROCESSING AND TRANSCRIPTION FEES. Superior court services are not subject to the split to the state. Also include fees for photocopies and forms sold. These fees are retained 100%.

341.70 SALES OF MERCHANDISE. Include sales to other governments or private parties from central stores. (Use 348.70 or 349 for interfund sales.) Also include concession sales (including sales to inmates), vending machine proceeds, and sales of prepared meals. See 344 for sales of fuel, vehicle parts, and road materials. Sales tax collected on these items is posted to nonrevenue account 386.

341.80 DATA PROCESSING SERVICES. Use 348.80 or 349 for interfund.

341.90 OTHER GENERAL GOVERNMENT SERVICES.

341.91 ELECTION CANDIDATE FILING FEES

341.92 PROPERTY MANAGEMENT SERVICES. Include relocation services. Use 348.92 or 349 for interfund.

341.93 CUSTODIAL/JANITORIAL/BUILDING SECURITY. Use 349.18 for interfund.

341.94 PURCHASING SERVICES. Do not include the price of items purchased (these should be coded either as reimbursements, i.e., posted to the expenditure account, or as a sale of merchandise-341.70).

341.95 LEGAL SERVICES. Include public defender fees collected under contracts, unless assessed on judgment of a guilty defendant (see account 357). Use 349 for interfund legal services.

341.96 PERSONNEL SERVICES. Use 349.16 for interfund.

341.97 EMPLOYEE BENEFIT PROGRAM SERVICES. Do not include trust contributions or premium payments (accounted for in 365, 366, or 369). Use 348.97 or 349.17 for interfund.

341.98 COUNTY CRIME VICTIM AND WITNESS PROGRAMS. Amounts remitted to counties out of the local share of court revenues per RCW 7.68.035(4). Use 341.98 01 for the payment from district and municipal courts, and 341.98.02 for the superior courts. (See 515.70 for expenditures.)

341.99 PASSPORT AND NATURALIZATION FEES. Include fees charged for passport and naturalization services. These fees are retained 100% locally.

342.00 SECURITY OF PERSONS AND PROPERTY. Current services rendered by departments performing public safety functions and activities. Revenue from private sources only. Intergovernmental revenue should be coded 338.2X.

342.10 LAW ENFORCEMENT SERVICES. Include fees charged by police and sheriff departments for crowd control and special patrol services. Also include sheriff's fees for conducting a sale, making seizures and serving papers, including the related mileage and making a return. Sheriff's fees for copies should be accounted for at 341.35 or 341.60. For sheriff's fees recovered in a criminal judgment, use account 357. Charges to other governments for providing their law enforcement are accounted for in 338.21. Recovery of emergency response cost from persons convicted for DUI should be coded 342.20, 342.50 or 342.60 depending on type of service provided. (RCW 38.52.430)

342.20 FIRE PROTECTION SERVICES. Include service charges on personal property and improvements to real property. (Chapter 52.18 RCW)

342.30 CHARGES FOR DETENTION AND CORRECTION SERVICES

342.33 ADULT PROBATION SERVICE CHARGES. Include monthly assessments per RCW 10.64.120; also include presentencing evaluation fees and DUI evaluation fees. These revenues are not shared with the state. Juvenile probation and diversion service charges are accounted for at 342.70.

342.36 HOUSING AND MONITORING OF PRISONERS. For example, charges collected in work release programs, electronic monitoring (RCW 26.50.060 and .110), or costs recovered from offenders for incarceration (RCW 9.94A.120, .145, 10.01.160(2)). Use 338.23 for intergovernmental service charges. See 342.70 for juvenile detention.

342.37 BOOKING FEES. Fees for photograph and fingerprints, adult or juvenile.

342.40 PROTECTIVE INSPECTION FEES. Charge for an inspection service (not a charge for a license or a permit). (See 320)

342.50 EMERGENCY SERVICE FEES

342.60 AMBULANCE AND EMERGENCY AID FEES

342.70 JUVENILE SERVICES. Include diversion fines as well as fees for juvenile counseling, continuing diversion services, detention, probation and work release. (RCW 13.16.085, 13.40.080(2)(d) and .220) Public defender fees collected under contracts are accounted for at 341.95, unless assessed on judgment of a guilty defendant (see account 357). Recovery of damages to facilities during detention should be coded to 395.20. Restitution for damages to private property is a trust transaction; if BARS coding is used, receipts should be posted to account 386. All fines and fees collected for juvenile diversions stay with county to supplement juvenile services. (RCW 13.40.080(14)) Include non-refundable bail fee (RCW 13.40.056).

342.80 COMMUNICATION SERVICES. Include intergovernmental charges for central phone systems.

342.90 OTHER

343.00 PHYSICAL ENVIRONMENT. Functions and activities applicable to a satisfactory living environment for the community and the individual. See account 347 for parks and recreation.

NOTE: Include operating portion (i.e, cost of connection of utility hook-up fees). The amount exceeding operating portion is considered contributed capital and should be included in 388.10.

343.10 NATURAL RESOURCE CONSERVATION AND CONTROL

343.11 CONSERVATION FEES AND CHARGES

343.12 IRRIGATION FEES AND CHARGES

343.13 FLOOD CONTROL FEES AND CHARGES

343.16 WEED CONTROL SERVICE FEES. Code permits to 320 and fines to 350.

343.17 POLLUTION CONTROL FEES. Include the recovery of clean-up costs. Code permits to 320, fines to 350; intergovernmental payments for shared costs are coded 338.31.

343.18 ENERGY CONSERVATION FEES AND CHARGES

343.19 OTHER ENVIRONMENTAL PRESERVATION FEES AND CHARGES

343.20 ENGINEERING FEES AND CHARGES

343.30 SALES OF ELECTRICITY AND NATURAL GAS

343.40 WATER SALES

343.50 SEWER SERVICE CHARGES

343.60 CEMETERY FEES. Lots, liners, markers, vases, mausoleum space, sexton services, opening and closing charges, miscellaneous cemetery revenues.

343.70 GARBAGE/SOLID WASTE FEES AND SERVICE CHARGES. Examples include garbage collection service fees; dumping and sanitary fill charges; charges for container service, transfer stations, and refuse stations; and salvage fees.

343.80 OTHER UTILITY FEES AND CHARGES

343.81 COMBINED WATER/SEWER/GARBAGE. Use this account only if the individual sources of revenue are not separable.

343.82 (RESERVED). Used for natural gas revenues in statistics.

343.83 STORM DRAINAGE FEES AND CHARGES

343.84 (RESERVED). Used for solid waste revenues in statistics.

343.85 STREET UTILITY CHARGES (RCW 82.80.050)

343.90 OTHER FEES AND CHARGES FOR SERVICE RELATED TO PHYSICAL ENVIRONMENT

343.92 NUISANCE/PEST CONTROL FEES AND SERVICE CHARGES. Use 350 for fines.

343.93 ANIMAL CONTROL AND SHELTER FEES. Use 350 for fines.

343.95 ABATEMENT CHARGES. Demolition and removal of hazards.

344.00 TRANSPORTATION. Transportation functions and activities applicable to highways, roads and streets and other transportation facilities and systems. Use 348-349 for interfund charges.

344.10 ROAD/STREET MAINTENANCE AND REPAIR CHARGES

344.20 SALES OF ROAD MATERIALS. Examples include rock, gravel, sand and asphalt.

344.30 REPAIR CHARGES. Revenues of mechanical shops, except parts.

344.40 SALES OF PARTS. Use for items issued to repair or maintain vehicles and heavy equipment.

344.50 FUEL SALES

344.60 AIRPORT, PORT AND TERMINAL TARIFFS AND SERVICE FEES. Use 362 for facility and equipment rentals and leases.

344.70 TRANSIT AND RAILROAD TARIFFS AND FARES. Use 362 for parking fees. Include private vanpool charges, streetcar and monorail fares and handicapped/aging transportation fees.

344.80 PLANNING AND DEVELOPMENT FEES AND CHARGES. Fees and charges associated with growth and development.

344.85 IMPACT FEES. Include developer fees for off-site transportation improvements not yet constructed and for those jointly funded improvements constructed since the commencement of a transportation improvement program. (RCW 39.92.040 and 82.02.020)

344.90 OTHER TRANSPORTATION FEES AND CHARGES

344.91 FERRY TOLLS

345.00 ECONOMIC ENVIRONMENT. Current services rendered by departments performing general economic or welfare functions and activities. Example: commission on sale of food stamps.

345.10 FAMILY COURT SERVICE FEES AND CHARGES. These charges are set by local ordinance or resolution, often at an hourly rate, for providing counselling and evaluation in domestic relations. Also include an additional assessment for the courthouse facilitator program (use 345.10.02 for imposed user fees and 345.10.01 for the surcharge). (RCW 26.12.240) The subelement accounts shown below are illustrative, not required.

345.13 FAMILY CONCILIATION FEES. Use 342.70 for fees charged for family reconciliation (juvenile) services under RCW 13.32A.040.

345.15 ADOPTION HOME STUDIES

345.40 CHILD CARE SERVICE FEES

345.50 AGING SERVICE FEES. Include adult day service fees and charges. Use 341.70 for revenues from lunch programs, "Meals on Wheels," and other food services and use 344.70 for senior transportation charges.

345.70 INFORMATION SERVICES. Fees for services such as presentations and consultations. Intergovernmental shared costs are coded 338.57. Use 341.50 for sales of publications.

345.80 PLANNING AND DEVELOPMENT FEES AND CHARGES. Fees and charges associated with growth and development. Note that licenses and permits are coded in the 320 series. Intergovernmental shared costs are coded 338.58. Use 341.50 for sales of maps and publications.

345.81 ZONING AND SUBDIVISION FEES. Include developer fees and moneys collected from voluntary agreements allowing a payment in-lieu of a dedication of land or to mitigate a direct impact that has been identified as a consequence of a proposed development, subdivision, or plat. Use 344.85 for moneys used for local off-site transportation improvements authorized by Chapter 39.92 RCW. (RCW 82.02.020, Chapter 43.21C RCW)

345.83 PLAN CHECKING FEES. Include fees for inspecting and reviewing plans. (RCW 82.02.020)

345.85 IMPACT FEES. Include fees and moneys collected on development activity to be used as part of the financing for public facilities such as: (a) public streets and roads; (b) publicly owned parks, open space, and recreation facilities; (c) school facilities; and (d) fire protection facilities in jurisdictions that are not part of a fire district in compliance with Growth Management Act (RCW 36.70A.040). (RCW 82.02.050 through .090)

345.89 OTHER PLANNING AND DEVELOPMENT FEES AND CHARGES. Include fees for preparing environmental review documents. (RCW 82.02.020, Chapter 43.21C RCW)

345.90 HOUSING SERVICE FEES AND CHARGES. Include charges for minor home repairs, weatherization services, etc. Note that licenses and permits are coded in the 320 series. Use 342.40 for building inspection fees and use 362.60 for rent income.

346.00 MENTAL AND PHYSICAL HEALTH

346.10 HOSPITAL AND CONVALESCENT CENTER FEES/CHARGES. Include daily and ancillary services. Do not include fees/charges for services separately listed below.

346.20 PUBLIC HEALTH CLINIC FEES/CHARGES. Include daily and ancillary services. Do not include fees/charges for services separately listed below.

346.30 SUBSTANCE ABUSE SERVICE FEES/CHARGES. Payments made by or on behalf of recipients of alcohol or drug abuse services. Include client fees, copayments, capitation payments and deductible payments and charges for services provided under a contract with a private entity. Do not include grants from any government agency. (See account 330.) Local governments performing these services under contract with other governments should use account 338.

346.40 MENTAL HEALTH SERVICE FEES/CHARGES

346.50 ENVIRONMENTAL HEALTH SERVICE FEES/CHARGES. Include environmental lab fees, inspection fees, water system plan check fees, etc. Do not include fees or charges for licenses or permits such as sewage and design permits, food handler cards and licenses for sewage system designers, installers and pumpers. See BARS accounts 321.10, 322.10, etc.

346.60 DEVELOPMENTAL DISABILITIES SERVICE FEES/CHARGES. Payments made by or on behalf of recipients of developmental disability services. Include client fees, copayments, capitation payments and deductible payments and charges for services provided under a contract with a private entity. Do not include grants from any government agency. (See account 330.) Local governments performing these services under contract with other governments should use account 338.

346.70 OTHER PUBLIC HEALTH FEES. Include vital statistics.

346.80 CORONERS' FEES

346.90 MISCELLANEOUS SERVICE FEES/CHARGES

347.00 CULTURE AND RECREATION

347.10 COOPERATIVE EXTENSION SERVICES. Fees and charges for training programs, including tuition for home economics and agricultural education, 4-H club fees, etc. Use 341.50 for sales of publications.

347.20 LIBRARY USE FEES Include non-resident borrowers' fees and film rentals. Use 341.60 for photocopies, 359.70 for fines, and 362 for rentals of equipment and facilities.

347.30 ACTIVITY FEES. Charges to use a recreational facility. Examples include golf green fees, swimming pool fees, ball court use fees, etc. If the use fee is included as part of a charge for an organized recreational program, use 347.60. Use 362 for camping fees, rentals of equipment, and rentals of facilities. Sales tax collected on these items should be posted to nonrevenue account 386.

347.40 EVENT ADMISSION FEES. Charges to attend a fair, performance, sporting event, convention, etc. Use 362 for parking fees.

347.50 EXHIBIT ADMISSION. Charges to enter a museum, zoo, aquarium, botanical garden, or other permanent display.

347.60 PROGRAM FEES. Charges for organized recreational programs, including tuition for recreational education. Examples include Little League, skiing and swimming lessons, summer camps, excursions, arts and crafts. Sales tax collected on these items should be posted to nonrevenue account 386.

347.70 PERIODICAL SUBSCRIPTIONS. Include related royalties.

347.80 OTHER TUITION CHARGES. Include conference fees, consumer education programs, first aid programs, etc.

347.90 OTHER FEES AND CHARGES. Include participant entry fees and vendor display charges.

348.00 INTERNAL SERVICE FUND SALES AND SERVICE CHARGES. Include sales and charges for services by an internal service fund to another fund of the same governmental entity. Use 349 for payments between departments of the same fund. Use 341-347 for sales and charges to other governments and private parties. Use accounts 365 and 366 for interfund trust contributions, insurance payments and rents. Amounts recorded as a 348 revenue by the internal service fund should result in an object-90 expenditure by the paying fund. See accounts 362.10 and 362.20 for Equipment and Rental revenue.

348.10 COMMUNICATION SERVICE CHARGES

348.20 SALES OF ROAD MATERIALS. Include revenues of pits, quarries, and asphalt plants.

348.30 VEHICLE/EQUIPMENT REPAIR CHARGES

348.40 SALES OF PARTS. Use this account for items issued to repair or maintain vehicles and heavy equipment.

348.50 FUEL SALES

348.60 WORD PROCESSING, PRINTING AND DUPLICATING CHARGES

348.70 OTHER SALES. Include sales from central stores and fabrication shop charges for materials, labor, and overhead. Use 341.70 for sales of signs to other governments.

348.80 DATA PROCESSING SERVICE CHARGES

348.90 OTHER INTERNAL SERVICE CHARGES

348.92 PROPERTY MANAGEMENT SERVICE FEES

348.94 PURCHASING SERVICE FEES AND CHARGES. There is no need to separate these charges if included in the price of merchandise.

348.95 ARCHITECT/ENGINEERING SERVICE FEES

348.96 PERSONNEL SERVICE FEES

348.97 EMPLOYEE BENEFIT PROGRAM SERVICE FEES. Use 366.50 for interfund employer-paid premiums; 369.50 through 369.70 for employee-paid premiums and premiums from other employers.

349.00 INTERFUND/INTERDEPARTMENTAL CHARGES - SALES AND SERVICE. Include sales and charges for services by one fund or department to another fund or department of the same government, EXCEPT:

(1) Sales and charges by internal service funds (use 348);
(2) Utility charges and service fees (use 343);
(3) Shared costs, operating and capital subsidies (see the Glossary for definitions of operating and residual equity transfers; use 397 for operating transfers);
(4) Reimbursements (see the Glossary for definition; post to the expenditure account).

This account is also used to record interdepartmental transactions within an internal service fund. Note that separate accounts are established for interfund taxes (314) and interfund licenses and permits (329). Use accounts 365 and 366 for interfund trust contributions, insurance payments, and rents.

The specific accounts prescribed below are comprised of the Basub account 349 plus the expenditure Basub of the service that is being paid for. While the list is intended to be comprehensive, it does not include every expenditure Basub and you may need to use an account not listed below. What is recorded as a 349-type revenue by the performing fund or department should result in an object-90 expenditure by the paying fund or department.

349.11 ELECTION SERVICES. For details see Part 3, Chapter 12, Interpretation 8.

349.12 COURT FEES AND CHARGES

349.14 BUDGETING, ACCOUNTING, AUDITING AND CONSULTING SERVICES

349.15 LEGAL SERVICES

349.16 PERSONNEL SERVICES

349.17 EMPLOYEE BENEFIT PROGRAM SERVICES

349.18 CENTRAL SERVICES. Include property management, janitorial services, word processing, printing, duplicating, and photocopy services, data processing, and building security.

349.19 OTHER GENERAL GOVERNMENT SERVICES. Include fabrication shop charges, central stores sales.

349.21 LAW ENFORCEMENT SERVICES
349.22 FIRE PROTECTION SERVICES
349.23 DETENTION/CORRECTION SERVICES
349.24 INSPECTION SERVICES
349.25 EMERGENCY SERVICES
349.27 JUVENILE SERVICES

349.28 COMMUNICATION SERVICES

RESOURCE ACCOUNTS
Account Definitions

NOTE THAT INTERFUND PAYMENTS FOR ELECTRICITY, GAS, WATER, SEWER AND GARBAGE SERVICE ARE NOT CREDITED TO 349 BUT TO 343.30, 343.40, ETC.

349.31	NATURAL RESOURCE SERVICES (Include interfund payments for flood control, pollution control, and weed control.)
349.32	ENGINEERING SERVICES
349.39	OTHER PHYSICAL ENVIRONMENT SERVICES (Include interfund payments for animal control, nuisance and pest control.)
349.42	ROAD MAINTENANCE SERVICES
349.48	MUNICIPAL VEHICLES AND PUBLIC WORKS EQUIPMENT (Include interfund payments for road materials, vehicle repairs, parts, and fuel.)
349.53	VETERANS' SERVICES
349.55	AGING SERVICES
349.56	HANDICAPPED SERVICES
349.57	COMMUNITY SERVICES
349.58	PLANNING SERVICES
349.59	HOUSING SERVICES
349.62	PUBLIC HEALTH CLINIC SERVICES
349.63	CORONER SERVICES
349.64	MENTAL HEALTH SERVICES
349.66	SUBSTANCE ABUSE SERVICES (Note that shared costs and operating subsidies are coded 338 and 397 respectively.)
349.68	DEVELOPMENTAL DISABILITIES SERVICES
349.69	OTHER HEALTH SERVICES
349.71	EDUCATIONAL SERVICES (Use 349.78 for interfund tuition charges.)
349.72	LIBRARY SERVICES
349.76	RECREATION PROGRAM FEES
349.78	TUITION CHARGES
349.95	ROAD CONSTRUCTION AND ENGINEERING SERVICES

350.00 FINES AND FORFEITS. The terms *fine*, *forfeiture*, *penalty*, and *assessment* are often used interchangeably. For proper meaning of those terms refer to the Glossary.

In municipal courts, parking fines (354) are 100% local revenue as are investigative fund assessments (356.50). All other fines, forfeitures and penalties assessed are subject to a 60% surcharge; the city's share is 68% of the total fine and surcharge; the remaining 32% is remitted to the state (RCW 3.62.090(1)). Note that 1.75% of the local portion must be remitted to the county for crime victim and witness programs. This 1.75% applies not only to penalties but also to all court fees that are shared with the state. This portion should be recorded by cities in 386 when received and 586 when transferred to the county. Only counties should use 341.98 when they receive the money and 515.70 when they make payments to victims and witnesses. (RCW 3.46.120, 3.50.100, 3.62.090, and 7.68.035(8).) An additional 50% of the PSEA surcharge is added to all fines forfeitures and penalties, except for DUI and parking, which must be remitted in total to the state (RCW 3.62.090(2)).

In district courts, parking fines (354) are 100% local revenue as are investigative fund assessments (356.50). All other fines, forfeitures and penalties are subject to a 60% surcharge; the county's share is 68% of the total fine and surcharge; the remaining 32% is remitted to the state (RCW 3.62.090(1)). Note that 1.75% of the local portion must be used by the county for crime victim and witness programs. This 1.75% applies not only to penalties but also to all court fees that are shared with the state. (RCW 3.62.020, .090 and 7.68.035(4).) An additional 50% of the PSEA surcharge is added to all fines, forfeitures, and penalties, except on DUI and parking, which must be remitted in total to the state (RCW 3.62.090(2)).

In superior courts, all fines, forfeitures, and penalties other than investigative fund assessments (351.50) are also split with the state, but no surcharge is assessed. Otherwise, the county's share is 68% of the total fine; the remaining 32% is remitted to the state with the exception of account 351.30, of which 46% is remitted to the state. The 1.75% of the local portion of penalties (but not fees) must be used by the county for crime victim and witness programs. (RCW 7.68.035(4) and 10.82.070)

The revenue accounts below should not include the state portion. Use BARS account 386 for the state portion.

351.00 SUPERIOR COURT - FELONY/MISDEMEANOR PENALTIES

351.30 CRIMINAL FILING FEES. Although called fees in statute, these charges are classified as penalties because they are collected in criminal cases upon conviction, plea of guilty, or upon failure to prosecute an appeal from a court of limited jurisdiction. (RCW 36.18.020(17)) Note: the Judicial Accounting Sub-System (JASS) uses 351.31 for this account.

351.50 INVESTIGATIVE FUND ASSESSMENTS. Amounts that the court orders a defendant to contribute to a local fund for investigations. The assessment is not shared with the state. Moneys confiscated and other property forfeited in drug-related arrests are accounted for at 369.30. A defendant's repayment of moneys used to obtain a basis for arrest should be coded as a reimbursement. (RCW 9.95.210)

351.80 CRIME VICTIM PENALTY ASSESSMENTS. An additional assessment levied only in superior court. The subelement detail shown below is needed for reports to the Administrator for the Courts. (RCW 2.56.035 and 7.68.035(1)(3))

351.82 ADULT FELONY CRIME VICTIM ASSESSMENTS

351.83 ADULT GROSS MISDEMEANOR CRIME VICTIM ASSESSMENTS

351.84 ADULT MISDEMEANOR CRIME VICTIM ASSESSMENTS

351.86 JUVENILE FELONY CRIME VICTIM ASSESSMENTS

351.87 JUVENILE GROSS MISDEMEANOR CRIME VICTIM ASSESSMENTS

351.88 JUVENILE MISDEMEANOR CRIME VICTIM ASSESSMENTS

351.90 OTHER SUPERIOR COURT PENALTIES. Includes fines for misdemeanors (also when combined with felonies or reduced from felonies). Juvenile diversion fines, probation, and other service charges are accounted for at 342.70, except for truancy fines (RCW 28A.225.110) which should be recorded in this account. Note: the Judicial Accounting Sub-System (JASS) uses 351.91 for this account.

352.00 CIVIL PENALTIES

352.20 CRUELTY TO ANIMALS PENALTIES. These penalties are retained 100% locally. (RCW 16.52.200)

352.30 PROOF OF MOTOR VEHICLE INSURANCE. Includes only administrative costs. Includes 1.75% crime victims split. Penalty for failure to have insurance is recorded in 353.10. (RCW 46.30.020)

352.90 OTHER CIVIL PENALTIES. For violations of court orders. Bail bond forfeitures should be accounted for in the appropriate category of offense (felony, misdemeanor, etc.). These penalties are shared with the state. (RCW 10.82.070) Note: the Judicial Accounting Sub-System (JASS) uses 352.90.01 for district/municipal courts and 352.90.02 for superior courts.

353.00 CIVIL INFRACTION PENALTIES. These penalties are shared with the state. Use 386 for the state portion of penalties.

353.10 TRAFFIC INFRACTION PENALTIES. Infraction rules for courts of limited jurisdiction. (RCW 46.63.110) Include penalties for speed infractions in a roadway construction zone (RCW 46.61.527).

353.60 LITTER CONTROL VIOLATIONS. Include penalties, costs, and other charges imposed for violations of Model Litter Control and Recycling Act. (RCW 70.93.070)

353.70 NON-TRAFFIC INFRACTION PENALTIES. Include penalties for fish and game, wildlife, agriculture, building code violations, and standing-stopping pedestrian violations.

354.00 CIVIL PARKING INFRACTION PENALTIES. Include penalties for parking in places reserved for persons with disabilities (RCW 46.16.381).

355.00 CRIMINAL TRAFFIC MISDEMEANOR FINES. Includes only fines from courts of limited jurisdiction (district/municipal).

355.20 DRIVING UNDER INFLUENCE (DUI) FINES. Also include the local portion of an additional fee imposed by RCW 46.61.5054. Presentence and probation assessments are accounted for at 342.33.

355.80 OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES. Include penalties for reckless endangerment of highway workers (RCW 46.61.527). Note that presentence evaluation fees and probation assessments are accounted for at 342.33.

356.00 CRIMINAL NON-TRAFFIC FINES.

356.40 BOATING SAFETY FINES. Fines for the violation of watercrafts' registration rules (RCW 88.02.110). These penalties are not shared with the state.

356.50 INVESTIGATIVE FUND ASSESSMENTS. Amounts that the court orders a defendant to contribute to a local fund for investigations. This assessment is not shared with the state and is not subject to the 60% surcharge. Moneys confiscated and other property forfeited in drug-related arrests are accounted for at 369.30. A defendant's repayment of moneys used to obtain a basis for arrest should be coded as a reimbursement. (RCW 9.95.210)

356.80 DISTRICT COURT FELONY FINES. Include only felony fines collected by courts of limited jurisdiction.

356.90 OTHER CRIMINAL NON-TRAFFIC FINES. Include fines for theft, assault, prostitution, public hazards and nuisances. Note that presentence evaluation fees and probation assessments are accounted for at 342.33.

357.00 CRIMINAL COSTS. Costs incurred in judicial proceedings that are recovered from the defendant. In order to qualify as *costs*, the amount collected must be directly related to payments that the local government has made to third parties, such as jury, witnesses, or attorneys. These costs recovered are retained in total by the local jurisdiction and not shared with the state. Assessments of general *costs*, not directly related to specific payments to the local jurisdiction has made are recorded as penalties in the appropriate category (felony, misdemeanor, etc.). Assessments of general *costs* at a flat dollar amount that are not related to an expenditure of the local government are to be accounted for as fines in the appropriate category (felonies at 351, infractions at 353, and misdemeanors at 355). Costs recovered for juvenile detention, diversion, and probation are accounted for at 342.70 and adult presentence evaluation fees and probation assessments are accounted for at 342.33. Recovery of damages to your own government's facilities should be coded 395.20. Restitution for damages to other property is a trust transaction (see account 386).

357.20 SUPERIOR COURT COST RECOUPMENTS. Costs collected from a defendant upon conviction, etc. Only those costs recovered on a dollar-for-dollar basis for amounts paid out by the county should be included in this account. The subelement accounts shown below are illustrative, not required.

357.21 JURY DEMAND COST. A jury demand fee may be assessed against a convicted defendant, but not the mileage or per diem paid to jurors. (RCW 10.01.160(2) and 10.46.190)

357.22 WITNESS COST. The cost associated with attendance of witnesses for the prosecution may be assessed against a convicted defendant. If the defendant is indigent and the local government has paid for witnesses for the defense, this expenditure may also be charged against the defendant as a cost. If the state has reimbursed the county for witness fees that are later recouped from a defendant, the county should pay the state back in the same amount collected from the defendant. (RCW 10.01.160 and AGO 1976 #14)

357.23 PUBLIC DEFENSE COST. The cost of providing public defense to indigent defendants may be recouped from a convicted defendant. (RCW 10.01.160 and AGO 1976 #14)

357.24 SHERIFF'S SERVICE COST. Include sheriff's fees for seizures, auction sales, and serving papers and warrants, including the related mileage and making a return, when recovered by court judgment; for other sheriff's fees, use account 342.10. (RCW 10.01.160(2) and 36.18.040)

357.25 COURT INTERPRETER COST. The cost of employing a foreign language interpreter or interpreter for hearing impaired. (RCW 2.43.040(4))

357.26 COST RECOUPED - MANDATES. Attorney's fees and expenses awarded by the court of appeals and collected by the trial courts.

357.28 CRIME LAB ANALYSIS - ADMINISTRATION COST. Include only local portion ($5). The state portion is recorded in 386.96 ($95).

357.29 COLLECTION AGENCY COST. The cost of services provided by a collection of outstanding legal financial obligations (LFO) may be recouped from a convicted defendant. The cost of bank services relating to the provisions of credit cards may also be recouped from a convicted defendant. (RCW 36.18.190)

357.30 DISTRICT/MUNICIPAL COURT COST RECOUPMENTS. Costs collected from a defendant upon conviction, etc. Only those costs recovered on a dollar-for-dollar basis for amounts paid out by the county or city should be included in this account. The subelement accounts shown below are illustrative, not required.

357.31 JURY DEMAND COST. A jury demand fee may be assessed against a convicted defendant, but not the mileage or per diem paid to jurors. (RCW 10.01.160(2) and 10.46.190)

357.32 WITNESS COST. The cost associated with attendance of witnesses for the prosecution may be assessed against a convicted defendant. If the defendant is indigent and the local government has paid for witnesses for the defense, this expenditure may also be charged against the defendant as a cost. (RCW 10.01.160 and AGO 1976 #14)

357.33 PUBLIC DEFENSE COST. The cost of providing public defense to indigent defendants may be recouped from a convicted defendant. (RCW 10.01.160 and AGO 1976 #14)

357.34 SHERIFF'S SERVICES. Include sheriff's fees for seizures, auction sales, and serving papers and warrants, including the related mileage and making a return, when recovered by court judgment; for other sheriff's fees, use account 342.10. (RCW 10.01.160 and 36.18.040)

357.35 COURT INTERPRETER COST. The cost of employing a foreign language interpreter or interpreter for the hearing impaired may be recouped from a convicted defendant. (RCW 2.43.040(4))

357.36 COLLECTION AGENCY COST. The cost of services provided by a collection agency in the collection of outstanding fines and penalties may be recouped from a convicted defendant. The cost of bank services relating to the provisions of credit cards may also be recouped from a convicted defendant. (RCW 3.02.045(5))

357.37 DEFERRED PROSECUTION COST. The cost of administering the deferred prosecution program recouped from a defendant granted a deferred prosecution under Chapter 10.05 RCW. Cost may not exceed $150. (RCW 10.01.160)

357.38 CRIME LAB ANALYSIS - ADMINISTRATION COST. Include only local portion ($5). The state portion is recorded in 386.96 ($95).

357.50 CRIMINAL PROFITEERING. Confiscated moneys, court ordered payments of actual cost incurred, proceeds from the sale of forfeited property from criminal profiteering acts. The moneys shall be used by the county prosecuting attorney for the investigation of any offense, within their jurisdiction, included in the definition of criminal profiteering, including civil enforcement.

Do not include moneys in excess of actual costs incurred in actions brought by the county prosecuting attorney on behalf of the county under RCW 9A.82.100(1)(b)(i). These moneys are to be deposited in the public safety and education account in the state general fund. (Use 386). (RCW 9A.82.100 and .110)

359.00 NON-COURT FINES, FORFEITURES, AND PENALTIES. Courts should not use this Basub, which is segregated for other penalties assessed by local governments. See also penalties on taxes (319), licenses and permits (321.80 and 322.80), and LID assessments (361.51).

359.10 FORFEITURES OF BONDS AND DEPOSITS. For example, performance and bid bonds.

359.70 LIBRARY FINES. For example, late returns.

359.90 MISCELLANEOUS FINES AND PENALTIES

360.00 MISCELLANEOUS REVENUES. Derived from sources not otherwise provided for in accounts 310 to 359.

361.00 INTEREST EARNINGS. Interest earned on investments, contracts, notes, and loans, etc. Do not include interest on delinquent taxes (319) or interest on interfund loans (366.10).

361.10 TOTAL INVESTMENT INTEREST

361.11 INVESTMENT INTEREST. Interest earnings collected on investments held (net of investment service fees).

361.19 INVESTMENT SERVICE FEES. Charges deducted by treasurers from investment earnings.

361.30 GAINS AND LOSSES ON INVESTMENTS. Gain or loss on sale of investments. Do not include any earnings attributable to interest.

361.40 INTEREST ON CONTRACTS, NOTES, TAXES AND LOANS. Interest received on contracts, notes, taxes and accounts held. (Do not include interest on delinquent taxes.) Use 361.40.01 for interest collected by superior courts and 361.40.02 for municipal/district courts. (RCW 3.46.120, 3.50.100, 3.62.020, .040, 10.82.090, 35.20.220)

361.50 INTEREST AND PENALTIES ON CAPITAL ASSESSMENTS. See account 368 for proper treatment of capital assessment principal. Use account 317.70 for operating assessment principal and 319.80 for related interest and penalties.

361.51 PENALTIES

361.55 INTEREST

361.90 OTHER INTEREST EARNINGS. Any other type of interest or dividend received.

362.00 RENTS, LEASES AND CONCESSIONS. Examples: Rentals, leases, percent of concession proceeds, commissions, royalties, etc. Revenue from external sources only. Sales and leasehold taxes collected on these items should be posted to nonrevenue account 386. (See 365 and 366 for interfund rentals.)

362.10 EQUIPMENT AND VEHICLE RENTALS (SHORT-TERM). Rentals at hourly, daily or weekly rates. Include operator charges if you do not choose to separate them; otherwise use the 340 series for operator fees (e.g., 344.10 for snow plowing).

362.20 EQUIPMENT AND VEHICLE LEASES (LONG-TERM). Rentals at monthly or annual rates.

362.30 PARKING. Rentals at hourly, daily or weekly rates. Use 362.50 for long-term leases of parking space.

362.40 SPACE AND FACILITIES RENTALS (SHORT-TERM). Rentals at hourly, daily or weekly rates. Include camping and moorage fees but use 347.30 for other recreational use fees.

362.50 SPACE AND FACILITIES LEASES (LONG-TERM). Rentals at monthly or annual rates.

362.60 HOUSING RENTALS AND LEASES

362.80 CONCESSION PROCEEDS

362.90 OTHER RENTS AND USE CHARGES. Include royalties for property use. Use 347.70 for publication royalties.

363.00 INSURANCE PREMIUMS AND RECOVERIES. Use this account for intergovernmental revenues and payments from private sources, including insurance claim receipts. Use 395.20 and 395.30 for recoveries on property insurance. Experience rating credits and other premium rebates should be treated as REIMBURSEMENTS.

365.00 INTERNAL SERVICE FUND MISCELLANEOUS REVENUES. All charges for rent, insurance, etc., by an internal service fund to another fund of the same government. Use this Basub for interfund payments only. Use 362 and 367 for revenues from other governments and private sources. Use 366.90 for payments between departments of the same fund. What is recorded as a 365 revenue by the internal service fund should result in an object 90 expenditure by the paying fund.

365.10 INTERFUND EQUIPMENT AND VEHICLE RENTALS (SHORT-TERM). See 362.10

365.20 INTERFUND EQUIPMENT AND VEHICLE LEASES (LONG-TERM). See 362.20

365.30 INTERFUND PARKING. See 362.30. Payroll deductions should be coded 362.50.

365.40 INTERFUND SPACE AND FACILITIES RENTALS (SHORT-TERM). See 362.40

365.50 INTERFUND SPACE AND FACILITIES LEASES (LONG-TERM). See 362.50

365.80 INTERFUND INSURANCE PREMIUMS. Use this account for interfund payments for property and liability insurance. Use 366.50 for employee benefit programs. See 363 for intergovernmental and private payments.

365.90 OTHER. Use 366.10 for interfund interest.

366.00 INTERFUND/INTERDEPARTMENTAL - MISCELLANEOUS REVENUES. Include interfund trust contributions and miscellaneous payments by one department or fund to another department or fund of the same government, EXCEPT:

(1) Rents, insurance premiums, and miscellaneous charges by internal service funds (use 365);

(2) Shared costs, operating and capital subsidies (see the Glossary for definitions of operating and residual equity transfers; use 397 for operating transfers);

(3) Reimbursements (see the Glossary for definition; post to expenditure account).

This account is also used to record interdepartmental transactions within an internal service fund. Note that separate accounts are established for interfund taxes (314), interfund licenses and permits (329), and interfund charges for services (348 and 349). What is recorded as a 366 revenue by the performing fund or department should result in an object 90 expenditure by the paying fund or department, except for 366.10 which should use subobject 82.

366.10 INTERFUND INTEREST Example: interest on interfund loans, assessments, etc.

366.20 INTERFUND RENTS AND CONCESSIONS. See 365 for internal service fund rental revenues.

366.50 INTERFUND TRUST CONTRIBUTIONS - EMPLOYER. Note that amounts withheld from employee paychecks are accounted for at 369.60 and 369.70. See 348.97 for service fees.

366.90 OTHER. Include special assessment principal due to a governmental fund.

367.00 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES. Include gifts, pledges, grants and bequests from private sources. Use account 388.10 for contributed capital, including utility hook-up and connection charges.

368.00 SPECIAL ASSESSMENT PRINCIPAL. Use this account to record principal payments received. Use 361.50 for penalties and interest on assessments. Use 317.70 for operating assessments.

368.80 DEFERRED ASSESSMENTS. Distributed by the state treasurer based on the amount of special assessments certified as deferred by the county assessor. See 311.60 for deferred property taxes. (RCW 84.38.120)

369.00 OTHER MISCELLANEOUS REVENUES. From other sources not otherwise included in accounts 361 thru 368.

369.10 SALE OF SCRAP AND JUNK

369.20 UNCLAIMED MONEY AND PROCEEDS FROM SALES OF UNCLAIMED PROPERTY. Includes sale of intangible property, unclaimed for more than two years (RCW 63.29.130) and sale of unclaimed animals. (Chapters 63.32 or 63.40 RCW)

369.30 CONFISCATED AND FORFEITED PROPERTY. Include proceeds from sale of confiscated and forfeited property. Use 386 to record the state portion of the proceeds. (RCW 69.50.505, 46.61.5058 and 9.41.098)

369.40 OTHER JUDGMENTS AND SETTLEMENTS. Revenue from claims determined by legal judgment or mutual consent. Include liquidated damages. See 363 and 395 for claims related to insurable losses.

369.50 EXTERNAL TRUST CONTRIBUTIONS FROM EMPLOYERS

369.60 EXTERNAL TRUST CONTRIBUTIONS - EMPLOYEE MANDATORY

369.70 EXTERNAL TRUST CONTRIBUTIONS - EMPLOYEE VOLUNTARY

369.80 CASH ADJUSTMENTS

369.81 CASHIER'S OVERAGES OR SHORTAGES

369.82 FOREIGN CURRENCY EXCHANGE ADJUSTMENTS

369.90 OTHER. Include recovery of NSF fees, corrections of minor errors and reimbursements from prior year expenditures, etc. See 388.80 for prior year corrections. Use 341.70 for concession sales to institution inmates, vending machine proceeds, etc.

380.00 NONREVENUES. Receipts which do not meet revenue criteria.

381.00 INTERFUND LOAN RECEIPTS. Include all interfund receipts covering loans to this entity. Do not include interfund receipts for services, materials or equipment properly included in other revenue accounts.

381.10 LOANS RECEIVED

381.20 LOAN REPAYMENT RECEIVED

382.00 PROCEEDS OF LONG-TERM DEBT - PROPRIETARY FUNDS ONLY. See Part 3, Chapter 1 for fund classification.

382.10 GENERAL OBLIGATION BOND PROCEEDS

382.20 REVENUE BOND PROCEEDS

382.30 SPECIAL ASSESSMENT BOND PROCEEDS

382.40 REVENUE WARRANT PROCEEDS

382.50 PROCEEDS OF CAPITAL LEASES AND INSTALLMENT PURCHASES

382.60 PROCEEDS OF ANTICIPATION NOTES/WARRANTS

382.70 OTHER NOTE PROCEEDS

382.80 INTERGOVERNMENTAL LOAN PROCEEDS

382.90 PROCEEDS OF OTHER DEBT. Include registered warrants.

383.00 CONTRIBUTED CAPITAL -- FEDERAL/STATE/INTERLOCAL. Use grant source coding in the element/subelement/unit/subunit fields.

384.00 PROCEEDS FROM SALES OF INVESTMENTS. Include proceeds derived from the sale of investments. Exclude any interest or other earnings properly classified as revenue. Use a separate subcategory of this account to distinguish sales of long-term investments in proprietary and pension trust funds.

386.00 AGENCY TYPE DEPOSITS. Examples include the following receipts of trust and agency moneys:

- Sales and leasehold excise taxes
- Forest patrol, forest fire protection assessment
- State share of gun permits
- Surety and performance deposits
- Passports and naturalization fees that are transferred to the federal government
- Centennial document preservation and modernization agency deposit. For details see Part 3, Chapter 12, Interpretation 10.

NOTE: For accounting pass-through grants see Part 3, Chapter 5.

386.80 APPELLATE FILING FEE - COLLECTED IN SUPERIOR COURT. Use this account to remit to the state treasurer any appellate court filing fees collected by the superior court for the courts of appeals (RCW 2.32.070).

386.90 STATE REMITTANCES--COURTS

386.91 STATE REMITTANCES--SEGREGATED. Use this account to remit to your local treasurer the state's portion of your court's fees, fines, penalties and interest collected. Use 341-358 for your government portion of these revenues (RCW 3.46.120, 3.50.100, 3.62.020, .040, 10.82.070, 35.20.220, 36.18.025). Collections on behalf of trust accounts are trust transactions. If BARS coding is used for these, use 386 subaccounts. Also use this account for the remittance of the state portion of additional 60% PSE Assessment (RCW 3.62.090(1)). Use 386.91.01 for remittance of all fines, forfeitures, etc., related to game and game fish (RCW 77.12.201 and .203).

386.92 STATE REMITTANCES--SEGREGATED--50% STATE DEDICATED PSEA. Use this account to remit to your local treasurer the 30% (50% of additional 60% PSE Assessment = 30%) PSE Assessment collected on all fines, penalties, and forfeitures except DUI and parking (RCW 3.62.090(2)).

386.93 STATE REMITTANCES--SEGREGATED--HORTICULTURAL PEST AND DISEASE CONTROL PENALTIES. Use this account to remit to your local treasurer the total penalty assessed for repeat violations (RCW 15.09.100, 17.24.100).

386.94 STATE REMITTANCES--SEGREGATED--CIVIL WILDLIFE REIMBURSEMENT. Use this account to remit to your local treasurer the total wildlife reimbursement penalty assessed upon condition of killing or possessing protected or endangered species. These revenues are remitted in total to the state PSEA account (RCW 77.21.070).

386.95 STATE REMITTANCES--SEGREGATED--UNCLAIMED RESTITUTION. Use this account to remit to your local treasurer the restitution from the defendant if the victim entitled to the restitution can not be found or died. These revenues are remitted in total to the state PSEA account and then used to compensate victims of crimes through the crime victims compensation fund (RCW 7.68.290).

386.96 STATE REMITTANCES - CRIME LAB ANALYSIS. Use this account to record the state portion of the administration fee. The local portion is recorded in 341.33 or 341.37. Also include the state portion of an additional fee as assessed in RCW 46.61.5054. Local portion of that fee is recorded in 355.20.

386.97 STATE REMITTANCES - JUDICIAL INFORMATION SYSTEM (JIS). Use this account to record the $10 assessment on fines and penalties for the purpose of the JIS (RCW 2.68.040) and 25% of the interests collected on penalties, fines, bail forfeitures, fees and costs (RCW 3.46.120, 3.50.100, 3.62.020, .040, 10.82.090, 35.20.220).

386.98 STATE REMITTANCES - PROSTITUTION PREVENTION AND INTERVENTION. Use this account to record monthly remitance of fees collected for violation of RCW 9.68A.100 or Chapter 9A.88 (RCW 9A.88.120 and 9.68A.105).

387.00 RESIDUAL EQUITY TRANSFERS-IN

388.00 OTHER INCREASES IN NET CASH AND INVESTMENTS

388.10 CONTRIBUTED CAPITAL - LOCAL SOURCES. Include utility hook-up and connection charges. See 383 and 387 for other sources. Operating portion of these fees (if known) should be included in account 343.

388.80 PRIOR YEAR(S) CORRECTIONS. This account should be used only for material errors in prior periods that would distort current operations. It should never be used for refunds or canceled warrants both of which should be posted to the expenditure account. The correction of minor errors should be posted to 369.90.

389.00 OTHER NONREVENUES. Subdivide this account as necessary to identify nonrevenue receipts which are not includable in accounts 381 through 388. This account may also be used for receipt of refunds and canceled warrants pending their posting to expenditure accounts. Examples:

- Receipt of moneys into a clearing fund such as salary or claims.
- Receipt of moneys into a suspense fund.
- Receipt of unidentified moneys pending identification and ultimate distribution.
- Receipt of moneys from the refunding trustee for the redemption of refunded bonds and the payment of interest.
- Receipt of moneys for interest on bonds issued between interest coupon dates. Use 589 for disbursement of this money at the next coupon date.
- Revenues received in advance.

390.00 OTHER FINANCING SOURCES

391.00 PROCEEDS OF LONG-TERM DEBT - GOVERNMENTAL FUNDS ONLY. See account 382 for long-term debt proceeds recorded in enterprise funds.

391.10 GENERAL OBLIGATION BOND PROCEEDS

391.30 SPECIAL ASSESSMENT BOND PROCEEDS

391.50 PROCEEDS OF CAPITAL LEASES AND INSTALLMENT PURCHASES

391.60 PROCEEDS OF BOND ANTICIPATION NOTES/WARRANTS

391.70 OTHER NOTE PROCEEDS

391.80 INTERGOVERNMENTAL LOAN PROCEEDS

391.90 PROCEEDS OF OTHER LONG-TERM DEBT

393.00 PROCEEDS OF REFUNDING LONG-TERM DEBT

395.00 DISPOSITION OF FIXED ASSETS

395.10 PROCEEDS FROM SALES OF FIXED ASSETS. Examples: real estate (land and buildings), equipment, street vacations, timber sales. Note: if the total amount posted to this account in a governmental fund type for an entire fiscal year is immaterial, you may record the year-end balance to account 369.90.

395.20 COMPENSATION FOR LOSS OF FIXED ASSETS -- INSURANCE RECOVERIES. Examples: Recovery of monies for damaged, destroyed, stolen, or lost governmental assets.

395.30 COMPENSATION FOR LOSS OF FIXED ASSETS -- OTHER RECOVERIES

397.00 OPERATING TRANSFERS-IN. Include the regular, recurring transfers previously classified as contributions from active funds. See the Glossary for explanation and examples. Although not required, many local governments have found it useful to use the element/subelement field in account 397 to code the expenditure Basub for which the subsidy was received. By using the same element/subelement coding in account 597, balancing and reconciliation of operating transfers in and out is made much easier.

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500.00 EXPENDITURE/USE ACCOUNTS

The 500 series of expenditure/use accounts designate all fund outflows by function, activity and character.

Most of the illustrations of coding expenditures and nonexpenditures include only five (5) digits or positions. An additional 1-2 digits (objects/subobjects) is required to complete the coding of all expenditures except operating transfers. (See colored pages at the end of this chapter.)

BARS expenditure accounts are not organized on a departmental basis. They are designed to provide a means of accumulating expenditures according to types of services provided and may be used wherever needed. Each expenditure should be classified according to the function and activity it supports, regardless of the organizational unit (e.g., department) that incurs it.

NOTE. The inclusion of an account in this chart of accounts does not in itself provide the user with the authority to do something prohibited or not otherwise authorized by law. The chart of accounts is intended to provide all accounts that will be needed by any user of the system; some apply to very few units of local government.

BASIC ACCOUNTS

508.00 ENDING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL)

510.00 GENERAL GOVERNMENT SERVICES
520.00 SECURITY OF PERSONS AND PROPERTY
530.00 PHYSICAL ENVIRONMENT
540.00 TRANSPORTATION
550.00 ECONOMIC ENVIRONMENT
560.00 MENTAL AND PHYSICAL HEALTH
570.00 CULTURE AND RECREATION
580.00 NONEXPENDITURES
591-593 DEBT SERVICE
595-596 OTHER EXPENDITURES
597-599 OTHER FINANCING USES

508.00 ENDING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL)

510.00 GENERAL GOVERNMENT SERVICES
511.00 LEGISLATIVE
512.00 JUDICIAL
513.00 EXECUTIVE
514.00 FINANCIAL AND RECORDS SERVICES
515.00 LEGAL
516.00 PERSONNEL
517.00 EMPLOYEE BENEFIT PROGRAMS
518.00 CENTRAL SERVICES
519.00 OTHER GENERAL GOVERNMENT SERVICES

520.00 SECURITY OF PERSONS AND PROPERTY
521.00 LAW ENFORCEMENT
522.00 FIRE CONTROL
523.00 DETENTION AND/OR CORRECTION
524.00 PROTECTIVE INSPECTIONS
525.00 EMERGENCY SERVICES
526.00 AMBULANCE, RESCUE AND EMERGENCY AID
527.00 JUVENILE SERVICES
528.00 COMMUNICATIONS, ALARMS AND DISPATCH

530.00 PHYSICAL ENVIRONMENT
531.00 NATURAL RESOURCES
532.00 ENGINEERING
533.00 ELECTRIC AND GAS UTILITIES
534.00 WATER UTILITIES
535.00 SEWER UTILITIES
536.00 CEMETERY
537.00 GARBAGE AND SOLID WASTE UTILITIES
538.00 OTHER UTILITIES
539.00 OTHER PHYSICAL ENVIRONMENT

540.00 TRANSPORTATION
542.00 ROAD AND STREET MAINTENANCE
543.00 ROAD AND STREET GENERAL ADMINISTRATION AND OVERHEAD
545.00 ROAD AND STREET EXTRAORDINARY OPERATIONS
546.00 AIRPORTS, PORT AND TERMINAL FACILITIES
547.00 TRANSIT SYSTEMS AND RAILROADS
548.00 MUNICIPAL VEHICLES AND PUBLIC WORKS EQUIPMENT

550.00	ECONOMIC ENVIRONMENT
551.00	WELFARE
552.00	EMPLOYMENT OPPORTUNITY AND DEVELOPMENT
553.00	VETERANS SERVICES
554.00	CHILD CARE SERVICES
555.00	AGING
556.00	HANDICAPPED SERVICES
557.00	COMMUNITY SERVICES
558.00	PLANNING AND COMMUNITY DEVELOPMENT
559.00	HOUSING AND COMMUNITY DEVELOPMENT
560.00	MENTAL AND PHYSICAL HEALTH
561.00	HOSPITALS AND CONVALESCENT CENTERS
562.00	PUBLIC HEALTH
563.00	CORONER
564.00	COMMUNITY MENTAL HEALTH
566.00	SUBSTANCE ABUSE
568.00	DEVELOPMENTAL DISABILITIES
570.00	CULTURE AND RECREATION
571.00	EDUCATION
572.00	LIBRARIES
573.00	SPECTATOR AND COMMUNITY EVENTS
574.00	PARTICIPANT RECREATION
575.00	CULTURAL AND RECREATIONAL FACILITIES
576.00	PARK FACILITIES
580.00	NONEXPENDITURES
581.00	INTERFUND LOAN DISBURSEMENTS
582.00	REDEMPTION OF LONG-TERM DEBT - PROPRIETARY FUNDS ONLY
584.00	PURCHASE OF INVESTMENTS
586.00	AGENCY TYPE DISBURSEMENTS
587.00	RESIDUAL EQUITY TRANSFERS-OUT
588.00	OTHER DECREASES IN NET CASH AND INVESTEMENTS
589.00	OTHER NONEXPENDITURES
591-593	DEBT SERVICE
591.00	REDEMPTION OF LONG-TERM DEBT - GOVERNMENTAL FUNDS ONLY
592.00	INTEREST AND OTHER DEBT SERVICE COSTS
593.00	ADVANCE REFUNDING ESCROW
595-596	OTHER EXPENDITURES
595.00	ROAD AND STREET CONSTRUCTION
596.00	CAPITAL EXPENDITURES
597-599	OTHER FINANCING USES
597.00	OPERATING TRANSFERS-OUT
598.00	INTERGOVERNMENTAL AGREEMENTS
599.00	PAYMENT TO REFUNDED DEBT ESCROW AGENT

508.00 ENDING NET CASH AND INVESTMENTS (ESTIMATED AND ACTUAL). This account may be used in budget preparation if the law requires or permits the accumulation of moneys for future use. In Category 2 local governments this account is defined as the estimated amount of cash and investments that have not been appropriated or the actual amount that has not been spent at the end of the year.

510.00 GENERAL GOVERNMENT SERVICES. This is a major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

511.00 LEGISLATIVE. Cost of providing representation of the citizenry in the governing body.

511.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

511.20 ADVISORY SERVICES (Committees and Special Bodies)

511.30 OFFICIAL PUBLICATION SERVICES (Resolutions, Ordinances and Proceedings)

511.40 TRAINING

511.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 594-96 for capital outlays and 591-92 for capital lease payments.

511.60 LEGISLATIVE SERVICES (Commission or Council)

511.70 ELECTION COSTS. Salaries, benefits, supplies, services, and other charges directly related to elections (RCW 29.13.045 and .047). For details see Part 3, Chapter 12, Interpretation 8.

511.80 VOTER REGISTRATION COSTS. For details see Part 3, Chapter 12, Interpretation 8.

512.00 JUDICIAL. Cost of providing a court system for civil, criminal and juvenile cases. Include in each category where appropriate such court costs as public defender assigned counsel, indigent defense, jury fees and expert witness fees.

512.10 COUNTY ADMINISTRATOR FOR COURTS

512.20 SUPERIOR COURT SYSTEM

512.21 SUPERIOR COURT

512.22 FAMILY COURT FEES AND CHARGES (Chapter 26.12 RCW)

512.30 COUNTY CLERK

512.40 DISTRICT COURT

512.50 MUNICIPAL COURT

512.60 TRAFFIC VIOLATIONS BUREAU

512.70 LAW LIBRARY

513.00 EXECUTIVE. Cost of providing management and administration of the affairs of the government entity including coordination, guidance and support for the development of effective programs and the planning, evaluation, analysis, control, and general management of programs. Example: Chief Administrative Officer and his assistants. See 557.20 for citizens' complaints (ombudsman).

513.10 ADMINISTRATION. Include all services rendered by the executive officer.

513.20 ADVISORY SERVICES. General boards and commissions; boards formed for a narrow purpose should be coded functionally, such as Board of Equalization to 514.24, Boundary Review Boards and Zoning Commissions to 558.60.

513.40 TRAINING

513.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-592 for capital lease payments.

514.00 FINANCIAL AND RECORDS SERVICES. Cost of providing financial, record keeping and other related services.

514.10 ADMINISTRATION. Activities of a general nature, not associated directly with a specific service function. Include such positions as county auditor and city finance director.

514.20 FINANCIAL SERVICES

514.22 FIDUCIARY SERVICES (Treasurers)

514.23 BUDGETING, ACCOUNTING, AUDITING (State Auditors), AND FINANCIAL CONSULTING SERVICES. Include clerks and clerk-treasurers of 3rd class towns.

514.24 TAX ASSESSMENT AND EVALUATION SERVICES (Assessor and Board of Equalization)

514.30 RECORDS SERVICES. (Clerks) Include recording of: deeds, commission meetings, council proceedings, ordinances, resolutions, certifying records.

514.40 TRAINING

514.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 594-96 for capital outlays and 591-92 for capital lease payments.

514.60 GRANT ADMINISTRATION

514.70 RISK MANAGEMENT. Use this account for the costs of administering a liability insurance program, including any management costs of self-insurance. (Use the 517 series of accounts for employee-related insurance.)

The costs of claims and premiums are charged to the appropriate functional Basub and subobject 46. For payments by operating departments to a self-insurance fund, use the appropriate functional Basub and subobject 96.

514.71 ADMINISTRATION
514.75 MAINTENANCE
514.76 RISK TRANSFER PAYMENTS
514.77 CLAIMS PROCESSING
514.78 PAYMENTS TO CLAIMANTS AND BENEFICIARIES. Amounts paid for claims determined by legal judgment or mutual consent.
514.79 OTHER OPERATING EXPENDITURES

514.80 OTHER ADMINISTRATIVE SERVICES.
514.81 LICENSING (Issuance of licenses, permits, certificates, etc.)
Examples: Marriage, Business, Non-business, Animal, Motor Vehicles, Open Space, etc.

515.00 LEGAL. Cost of providing legal services for the benefit of the governmental entity.

515.10 ADMINISTRATION. Activities of a general nature, not associated directly with a specific service function.

515.20 LEGAL SERVICES

515.21 CRIMINAL

515.22 CIVIL

515.23 TRAFFIC

515.40 TRAINING

515.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 594-96 for capital outlays and 591-92 for capital lease payments.

515.60 CONSUMER AFFAIRS

515.70 CRIME VICTIM AND WITNESS PROGRAM. Payments to the victims and witnesses under RCW 7.68.035. See 512 for other witness fees. This account should be used by counties only. Cities making payments to the counties should use 586.

515.80 CHILD SUPPORT ENFORCEMENT

516.00 PERSONNEL. Cost of providing general supervision of personnel and related services for the entire governmental entity including the classification of positions, recruiting, placement, service ratings, attendance, job specifications, and other civil service related activities. Cost of special civil service boards for policemen, firemen, and sheriff's deputies should be accounted for at 521.10, 522.10, or 523.10.

516.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

516.20 PERSONNEL SERVICES

516.40 TRAINING

516.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

516.70 EQUAL OPPORTUNITY/AFFIRMATIVE ACTION

516.71 ADMINISTRATION. Includes commission services, program development, legal services, and administration.

516.72 AFFIRMATIVE ACTION

516.73 CONTRACT COMPLIANCE

516.75 EQUAL OPPORTUNITY ENFORCEMENT

517.00 EMPLOYEE BENEFIT PROGRAMS.

517.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

517.20 PENSION SERVICES

517.21 ADMINISTRATION
517.22 DISABILITY PAYMENTS. Special disability programs for policemen, firemen and sheriff's deputies should be accounted for at 521.10, 522.10 or 523.10.
517.28 ANNUITY BENEFIT PAYMENTS
517.29 REFUNDS TO TERMINATED EMPLOYEES

517.30 HEALTH INSURANCE SERVICES

517.31 ADMINISTRATION
517.36 RISK TRANSFER PAYMENTS
517.37 CLAIMS PROCESSING
517.38 PAYMENTS TO CLAIMANTS AND BENEFICIARIES

517.40 TRAINING

517.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

517.60 WORKERS' COMPENSATION SERVICES. Costs of special disability programs for policemen, firemen and sheriff's deputies should be accounted for at 521.10, 522.10, or 523.10.

517.61 ADMINISTRATION
517.66 RISK TRANSFER PAYMENTS
517.67 CLAIMS PROCESSING
517.68 PAYMENTS TO CLAIMANTS AND BENEFICIARIES

517.70 UNEMPLOYMENT COMPENSATION SERVICES

517.71 ADMINISTRATION
517.76 RISK TRANSFER PAYMENTS
517.78 PAYMENTS TO CLAIMANTS AND BENEFICIARIES

517.80 DEFERRED COMPENSATION

517.90 OTHER EMPLOYEE BENEFIT PROGRAMS

518.00 CENTRAL SERVICES

518.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

518.20 PROPERTY MANAGEMENT SERVICES. Costs of managing the government's own investment in property and facilities. Include the costs of managing trust properties, surplus properties, and property held for future use. Include the costs incurred in planning for facilities of the governmental entity, except for utilities and other public works, which include these costs within their respective Basubs. Use 595-596 for capital outlays.

518.30 CUSTODIAL/JANITORIAL/SECURITY SERVICES. Costs of cleaning, maintaining, and protecting the facilities of the government.

518.40 PURCHASING SERVICES

518.60 WORD PROCESSING SERVICES
518.65 MAINTENANCE
518.66 OPERATIONS-CONTRACTED
518.67 OPERATIONS-CUSTOMER SERVICES AND MARKETING
518.68 OPERATIONS-GENERAL
518.69 OTHER OPERATING EXPENDITURES

518.70 PRINTING AND DUPLICATION SERVICES. Include photocopy centers as well as print shops and binderies.
518.75 MAINTENANCE
518.76 OPERATIONS-CONTRACTED
518.77 OPERATIONS-CUSTOMER SERVICES AND MARKETING
518.78 OPERATIONS-GENERAL. Suggest using this element for cost of goods manufactured. Code cost of paper to subobject 34.
518.79 OTHER OPERATING EXPENDITURES. May use for cost of goods sold.

518.80 DATA PROCESSING
518.81 ADMINISTRATION
518.85 MAINTENANCE
518.86 OPERATIONS-CONTRACTED. Include costs of software development.
518.87 OPERATIONS-CUSTOMER SERVICES AND MARKETING
518.88 OPERATIONS-GENERAL
518.89 OTHER OPERATING EXPENDITURES

518.90 OTHER INTERNAL SERVICES. See 519 for fabrication shops and central stores; see 528 for central communications; see 548 for transportation and public works related services.

519.00 OTHER GENERAL GOVERNMENTAL SERVICES

519.10 FOOD SERVICES
519.11 ADMINISTRATION
519.15 MAINTENANCE
519.16 OPERATIONS-CONTRACTED
519.18 OPERATIONS-GENERAL. Code cost of food to subobject 34.
519.19 OTHER OPERATING EXPENDITURES

519.30 FABRICATION SHOPS
519.31 ADMINISTRATION
519.35 MAINTENANCE
519.36 OPERATIONS-CONTRACTED
519.37 OPERATIONS-CUSTOMER SERVICES AND MARKETING
519.38 OPERATIONS-GENERAL. Suggest using this element for cost of goods manufactured. Code cost of materials to subobject 34.
519.39 OTHER OPERATING EXPENDITURES. May use this element for cost of goods sold.

519.40 OTHER MANUFACTURING. See 518.70 for printing and 548 for pits, quarries, and asphalt plants.

519.50 CENTRAL STORES. See 548 for road materials, vehicle parts, and fuel depots.
519.51 ADMINISTRATION
519.55 MAINTENANCE
519.56 OPERATIONS-CONTRACTED
519.57 OPERATIONS-CUSTOMER SERVICES AND MARKETING
519.58 OPERATIONS-GENERAL. Code cost of merchandise purchased to subobject 34.
519.59 OTHER OPERATING EXPENDITURES. May use this element for cost of goods sold.

519.60 OTHER MERCHANDISING SERVICES

519.70 OTHER JOBBING AND CONTRACT WORK

519.90 MISCELLANEOUS. Include general governmental expenditures not provided for elsewhere, such as dues to the following organizational groups:

Association of Washington Cities
Washington State Association of Counties
Washington Association of County Officials

Use the other specified Basub accounts in coding dues and costs relevant to professional organizations such as:

513	City Manager's Association
514	Government Finance Officers Association
514	Washington Finance Officers Association
521	Sheriffs' and Police Chiefs Association
522	Firemen's Association, or similar association dues legally authorized
532 or 543	American Public Works Association

Code other specific non-departmental expenditures as illustrated by the examples below:

Air Pollution Costs	531.70
Animal Control	539.30
County Assessor Assessment and Valuation	514.24
Court Costs	512.00
Election Costs	511.70
Emergency Services/Civil Defense	525.60
General Health/Public Health	562.00
Jail Costs	523.60
Mental Retardation/Developmental Disabilities	568.00
Planning	558.60
State Auditors - Audit Cost	514.23
Substance Abuse	566.00

520.00 SECURITY OF PERSONS AND PROPERTY.

521.00 LAW ENFORCEMENT. Those activities normally related to police services and the support of police services.

521.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function. Include cost of civil service and disabilities programs. Also include the fee paid to the state treasurer for short firearms neither auctioned nor traded (RCW 9.41.098).

521.20 POLICE OPERATIONS. Police investigations and patrol of land, sea, and air (traffic is included under 521.70).

521.21 INVESTIGATION. Activities related to criminal activity, detection and arrest of criminal offenders, obtaining evidence for prosecution of criminal cases, filing of cases, return of fugitive felons from other jurisdictions, testimony in court cases, recovery of lost and stolen property, missing persons, etc. For details see Part 3, Chapter 12, Interpretation 7.

521.22 PATROL. Activities related to uniformed police assigned to districts and such related activities as arrest, security checking of premises, and general safety and security of the assigned district.

521.23 SPECIAL UNITS
521.24 LABORATORY
521.25 ENFORCEMENT OF GAMBLING ACT (RCW 9.46.113)

521.30 CRIME PREVENTION Those activities related to the prevention of crime including but not limited to education, safety, community relations and public relations. Include traffic safety school, DARE, GREAT, etc.

521.40 TRAINING

521.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

521.70 TRAFFIC POLICING. Enforcement of traffic laws, radar unit operation, investigation of traffic accidents, checking parking meter violations, issuing tickets for such violations, traffic patrolling streets and issuing tickets for moving violations.

521.90 OTHER SERVICES. Any service not otherwise defined under BARS account 521. See 528 for communications.

521.91 PROPERTY ROOM
521.92 PROTECTION SERVICES. Include services related to protection of victims of domestic violance (shelters, etc.)

522.00 FIRE CONTROL. General fire fighting and prevention services.

522.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function. Include costs of civil service and disability programs.

522.20 FIRE SUPPRESSION. Functions and/or activities dedicated to putting fires out. It includes but is not limited to prefire planning, fire fighting, and company inspections.

522.30 FIRE PREVENTION AND INVESTIGATION. Functions and/or activities designed to prevent the occurrence of fires. Investigation is of a preventative nature even if after-the-fact, in that it gathers data used to prevent further occurrences. It includes but is not limited to public education, code enforcement, and investigation.

522.40 TRAINING

522.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

522.90 OTHER SERVICES. Any service not otherwise defined in account 522. See 528 for communications.

523.00 DETENTION AND/OR CORRECTION. Include confinement of prisoners (sentenced or otherwise), probation, parole and rehabilitation. This Basub account has been established recognizing that correction and general detention are not the same but that the costs are not easily separated into two accounts.

523.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function. Include cost of civil service and disability programs.

523.20 HOUSING AND MONITORING OF PRISONERS

523.21 CORRECTIONAL INSTITUTIONS

523.22 ELECTRONIC MONITORING. Equipment rental and monitoring cost associated with an electronic home detention program. (RCW 26.50.060 and .110)

523.30 PROBATION AND PAROLE SERVICES

523.40 TRAINING

523.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

523.60 CARE AND CUSTODY OF PRISONERS. Include concession costs of items purchased for resale to inmates. See 341.70 for sales revenues.

523.90 OTHER

523.91 JAIL-KITCHEN

523.92 SOCIAL SERVICES

524.00 PROTECTIVE INSPECTIONS. Inspections and enforcement of regulations relevant to the issuance of license, permit or certificate not specifically coded to any other 500 expenditure account, such as Law Enforcement, Fire Control, Health, etc.

524.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

524.20 INSPECTIONS, PERMITS, CERTIFICATES AND LICENSES

524.40 TRAINING

524.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 594-96 for capital outlays and 591-92 for capital lease payments.

524.60 REGULATIONS, STANDARDS AND ENFORCEMENT. Includes cable TV regulation.

525.00 EMERGENCY SERVICES. Activities related to the preparation for, response to, and recovery from disasters.

525.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

525.20 SEARCH AND RESCUE/DISASTER RESPONSE

525.30 DISASTER RECOVERY

525.40 TRAINING

525.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

525.60 EMERGENCY PREPAREDNESS

526.00 AMBULANCE, RESCUE, AND EMERGENCY AID. Rescue and emergency aid and/or ambulance service for sick and injured.

526.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

526.20 AMBULANCE SERVICES. Transportation of the sick and injured.

526.40 TRAINING

526.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

526.60 OPERATIONS-CONTRACTED SERVICES

526.70 OPERATIONS-CUSTOMER BILLINGS

526.80 RESCUE AND EMERGENCY AID. Deliver the trapped and stranded to safety and administer emergency medical aid to the injured and sick.

526.90 OTHER OPERATING EXPENDITURES

527.00 JUVENILE SERVICES. Services provided to juveniles in custody. Use 521.30 for prevention programs.

527.10 ADMINISTRATION. Planning, organizing, coordinating, budgeting, and managing an organization.

527.20 INTAKE. Include the evaluation of youth presented for detention and the evaluation or referrals of youth who remain in the community.

527.30 INVESTIGATIONS/DIAGNOSIS. Include the activities necessary for legal investigations as well as social and medical diagnostic evaluations.

527.40 CASE SUPERVISION. Include all of the juvenile program services provided to youth in the community or the detention facility.

527.50 TRANSPORTATION. Includes all staff travel and costs related to transporting of clients and, where necessary, members of their family and/or volunteers to and from places in which they are receiving services.

527.60 RESIDENTIAL CARE AND CUSTODY. Activities associated with operation, service or support of facilities which provide open, protective, and/or secure care.

527.70 MEDICAL/DENTAL TREATMENT. Medical and dental treatment provided to youth in the community or in detention.

527.80 JUVENILE FACILITIES. Rent, repair, operation and maintenance of land, buildings, and improvements such as parking lots, fences, walks, driveways, roadways, landscaping, etc., with assigned staff or contractual services. Use 595-96 for capital outlays and 591-92 for capital lease payments. Use 527.60 for detention facility costs.

527.90 TRAINING

528.00 COMMUNICATIONS, ALARMS AND DISPATCH. Include both routine business and emergency matters whether for a single department or centralized. Examples: alarm systems, radio, telephone, teletype, closed circuit TV, alerting systems, intercommunication systems, recording systems and computer systems when used in a communications mode. For the Enhanced 911 use 528.70.

528.10 ADMINISTRATION

528.20 PLANNING

528.40 TRAINING

528.50 MAINTENANCE OF FACILITIES. Use 594-96 for capital outlays.

528.60 OPERATIONS-CONTRACTED SERVICES

528.70 ENHANCED 911. Include operating expenditures related to the Enhanced 911 (E911) System. For training related to the E911 use 528.40.

528.80 OPERATIONS-GENERAL

528.90 OTHER OPERATING EXPENDITURES

530.00 PHYSICAL ENVIRONMENT. A major class of services provided to achieve a satisfactory livin g environment for the community and the individual. Parks and recreation functions are accounted for in 570.

531.00 NATURAL RESOURCES

531.10 SOIL AND WATER CONSERVATION
531.11 ADMINISTRATION
531.12 LONG RANGE PROGRAMS
531.13 SPECIAL PROGRAMS
531.14 INFORMATION AND EDUCATION
531.15 CONSERVATION DISTRICT ELECTIONS
531.18 FEDERAL PROJECTS

531.20 IRRIGATION

531.30 FLOOD CONTROL

531.40 DIKING

531.50 DRAINAGE

531.60 WEED CONTROL

531.70 POLLUTION CONTROL

531.80 ENERGY CONSERVATION

531.90 OTHER ENVIRONMENTAL PRESERVATION

532.00 ENGINEERING. Engineering services necessary for the development and improvement o f facilities to provide a satisfactory physical environment.

532.10 ADMINISTRATION

532.20 ENGINEERING PLANS AND SERVICES

532.30 ENGINEERING STUDIES AND SURVEYS

532.40 TRAINING

532.50 FACILITIES. Use 595-596 for capital outlays.

533.00 ELECTRIC AND GAS UTILITIES

533.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

533.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

533.50 MAINTENANCE. Use 595-96 for capital outlays.

533.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

533.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

533.80 OPERATIONS-GENERAL. Code fuel costs to subobject 32 and power/gas purchased for resale to subobject 33.

533.90 OTHER OPERATING EXPENDITURES

534.00 WATER UTILITIES

534.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

534.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

534.50 MAINTENANCE. Use 595-96 for capital outlays.

534.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

534.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

534.80 OPERATIONS-GENERAL. Code fuel costs to subobject 32 and water purchased for resale to subobject 33.

534.90 OTHER OPERATING EXPENDITURES

535.00 SEWER UTILITIES

535.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

535.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

535.50 MAINTENANCE. Use 595-96 for capital outlays.

535.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

535.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

535.80 OPERATIONS-GENERAL. Code fuel costs to subobject 32.

535.90 OTHER OPERATING EXPENDITURES

536.00 CEMETERY. Include the costs of meeting zoning and environmental standards as well as maintenance and operation of the premises.

536.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

536.20 CEMETERY SERVICES

536.40 TRAINING

536.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

537.00 GARBAGE AND SOLID WASTE UTILITIES

537.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

537.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

537.50 MAINTENANCE. Use 595-96 for capital outlays.

537.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

537.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

537.80 OPERATIONS-GENERAL. Code fuel costs to subobject 32.

537.90 OTHER OPERATING EXPENDITURES

538.00 OTHER UTILITIES. Other utilities may be coded using the unassigned element (4th) digit. See note below for subelement coding within the following accounts.

538.10 COMBINED WATER/SEWER/GARBAGE. Use this account only if the expenditures are not separable for any combination of utilities (i.e., water/sewer, water/garbage, sewer/garbage, etc.).

538.20 NATURAL GAS

538.30 STORM DRAINAGE

538.40 TELEVISION UTILITIES

538.50 STREET UTILITIES

Note: Use the following categories of expenditures for each type of utility listed above:

538.X1	Administrative - General
538.X2	Administrative - Planning, Conservation, Research And Development
538.X4	Training
538.X5	Maintenance
538.X6	Operation - Contracted Processing And Operations
538.X7	Operation - Customer Service And Marketing
538.X8	Operation - General
538.X9	Other Operating Expenditures

539.00 OTHER PHYSICAL ENVIRONMENT

539.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

539.20 NUISANCE CONTROL SERVICES. The control of mosquitos, rodents, etc. See 531.60 for weed control and 542.70 for roadside vegetation.

539.30 ANIMAL CONTROL. Control and welfare of animals including collection, detention, and disposition of both living and dead animals.

539.40 TRAINING

539.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 594-96 for capital outlays and 591-92 for capital lease payments.

539.90 OTHER. Include Environmental Impact Statement (EIS) costs to the extent they can be separately identified.

540.00 TRANSPORTATION. This is a major class of services provided by the governmental entity for the safe and adequate flow of vehicles and pedestrians.

542.00 ROAD AND STREET MAINTENANCE. The costs of preserving and keeping the right-of-way and each type of roadway, roadway structure and facility as nearly as possible in its original condition as constructed or as subsequently improved, and the operation of roadway facilities and services to provide satisfactory and safe motor vehicle transportation. This account is not to include reconstruction or betterment. A complete definition of maintenance is found in the *Local Agency Guideline Manual* (LAG), issued by the Department of Transportation. Note that maintenance does not include (3-R activities) repair, restoration, or rehabilitation. These activities should be coded as construction 595.

542.30 ROADWAY. The costs of maintaining the roadway prism.

542.40 STORM DRAINAGE. The costs of maintenance and repair of storm drainage systems from the point of interception within the right-of-way to the point of outfall.

542.50 STRUCTURES. The costs of maintenance on bridges (structures 20 feet and over), tunnels, sea walls, irrigation canal crossings and livestock crossings, including the operation of air pollution control devices in tunnels and traffic control during maintenance operations.

542.60 TRAFFIC AND PEDESTRIAN SERVICES. The costs of operation and maintenance of roadway facility and services thereto, to provide safe, convenient and economical motor vehicle transportation. NOTE: Subelement coding is prescribed for the following:

542.61 SIDEWALKS

542.62 SPECIAL PURPOSE PATHS. For details see Part 3, Chapter 12, Interpretation 9.

542.63 STREET LIGHTING. The costs of operating, painting, replacing and repairing of road/street lighting systems. Does not include the lighting of parks or other ornamental lighting.

542.64 TRAFFIC CONTROL DEVICES. The costs of painting, repairing and replacing guardrails, signs, pavement markings and pavement stripes; operating, painting, replacing and repairing traffic signals and control systems; supervising, operating, maintaining and repairing weighing stations; and maintaining, repairing and replacing right-of-way fences when the damages result from public use of the roadway, or when maintenance is the responsibility of the department by agreement.

542.65 PARKING FACILITIES. The costs of operating, maintaining and repairing parking facilities and parking meters.

542.66 SNOW AND ICE CONTROL. The costs of all operations to reduce traffic hazards resulting from snow and ice.

542.67 STREET CLEANING. The costs of cleaning the road/street surface by flushing, washing or sweeping by machine or by hand, and the collection and disposal of sweepings, leaves, rocks and storm debris, except that associated with snow and ice control.

542.70 ROADSIDE. The costs of maintaining that portion of the right-of-way beyond the outside edge of the shoulder or the outside edge of the curb when no shoulder exists, including medians. Also include temporary signs and traffic control during maintenance operations.

542.80 ANCILLARY OPERATIONS. The costs of maintenance and operations that are not normally associated with the street or road department function but are performed by street or road departments in some localities because of unique geographical or organizational situations.

542.90 MAINTENANCE ADMINISTRATION AND OVERHEAD. Supervisory operations. Also includes general services that can be directly associated with the maintenance function of the department. (Optional)

543.00 ROAD AND STREET GENERAL ADMINISTRATION AND OVERHEAD. Work and materials of a road or street department which are concerned with the overall executive direction. These are activities of a general nature and not associated directly with a specific construction project, maintenance section, or other function separately recognized or financed.

543.10 MANAGEMENT. The costs of the department's executive body and employees engaged in a general administrative, guidance or supervisory capacity.

543.20 UNDISTRIBUTED ENGINEERING. The costs of engineering not specifically associated with a project, operation or control section. Includes planning engineering for projects that were never advanced beyond the planning stage.

543.30 GENERAL SERVICES. The costs of services such as accounting, mailing, communications, public relations, insurance and other general activities.

543.40 PLANNING. The costs of the work involved in the orderly and continuing assembly and analysis of information about roads/streets, including the history of their development, extent, dimensions and conditions; economic, environmental and social effects; and future needs.

543.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings and equipment used as shops or storage associated with road and street activities. This does not include rent or maintenance and operations costs paid by the rental and revolving fund.

543.60 TRAINING

543.90 OTHER

545.00 ROAD AND STREET EXTRAORDINARY OPERATIONS. The costs of maintenance repair and reconstruction necessitated by an extraordinary occurrence.

The subordinate categories or element and subelement accounts to be used in this category are the same element and subelement accounts that are under construction and maintenance.

546.00 AIRPORTS, PORT AND TERMINAL FACILITIES.

546.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

546.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

546.50 MAINTENANCE. Use 595-96 for capital outlays.

546.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

546.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

546.80 OPERATIONS-GENERAL. Code power/water/gas purchased for resale to subobject 33.

546.90 OTHER OPERATING EXPENDITURES

547.00 TRANSIT SYSTEMS AND RAILROADS

547.10 ADMINISTRATION-GENERAL. Code property, excise and B&O taxes to subobjects 53-54.

547.20 ADMINISTRATION-PLANNING, CONSERVATION, RESEARCH AND DEVELOPMENT

547.50 MAINTENANCE. Use 595-96 for capital outlays.

547.60 OPERATIONS-CONTRACTED PROCESSING AND OPERATIONS

547.70 OPERATIONS-CUSTOMER SERVICES AND MARKETING

547.80 OPERATIONS-GENERAL. Code fuel costs to subobject 32 and power/water/gas purchased for resale to subobject 33.

547.90 OTHER OPERATING EXPENDITURES

548.00 MUNICIPAL VEHICLES AND PUBLIC WORKS EQUIPMENT. Subelement coding distinguishes operating expenditures in internal service funds. NOTE: Subelement coding for the 548 Basub is illustrative only.

548.10 ADMINISTRATION

548.20 PITS, QUARRIES AND ASPHALT PLANTS

548.25 MAINTENANCE OF FACILITIES. Use 595-96 for capital outlays.
548.26 OPERATIONS-CONTRACTED PROCESSING
548.27 OPERATIONS-CUSTOMER SERVICES AND MARKETING
548.28 OPERATIONS-GENERAL. Suggest using this element for cost of goods manufactured.
548.29 OTHER OPERATING EXPENDITURES. May use this element for cost of goods sold.

548.30 MECHANICAL SHOPS

548.35 MAINTENANCE OF FACILITIES. Use 595-96 for capital outlays.
548.36 OPERATIONS-CONTRACTED REPAIRS AND PROCESSING
548.37 OPERATIONS-CUSTOMER BILLING, ETC.
548.38 OPERATIONS-GENERAL. Code repair parts to subobject 34
548.39 OTHER OPERATING EXPENDITURES

548.40 PARTS STORES

548.45 MAINTENANCE OF FACILITIES. Use 595-96 for capital outlays.
548.47 OPERATIONS-CUSTOMER BILLING, ETC.
548.48 OPERATIONS-GENERAL. Code merchandise purchased to subobject 34.
548.49 OTHER OPERATING EXPENDITURES. May use this element for cost of goods sold.

548.50 FUEL DEPOTS

548.55 MAINTENANCE OF FACILITIES. Use 595-96 for capital outlays.
548.56 OPERATIONS-CONTRACTED SERVICES
548.57 OPERATIONS-CUSTOMER SERVICES AND MARKETING
548.58 OPERATIONS-GENERAL. Code fuel purchases to subobject 32.
548.59 OTHER OPERATING EXPENDITURES. May use this element for cost of goods sold.

548.60 EQUIPMENT RENTAL SERVICES. All equipment rental may be included in this account or motor pool rentals may be accounted for separately in 548.70. The use of the separate elements does not require separate legal funds.

548.65 MAINTENANCE OF FACILITIES AND EQUIPMENT. Use 595-96 for capital outlays.
548.66 OPERATIONS-CONTRACTED SERVICES
548.67 OPERATIONS-CUSTOMER SERVICES AND MARKETING
548.68 OPERATIONS-GENERAL
548.69 OTHER OPERATING EXPENDITURES

548.70 MOTOR POOL SERVICES

548.75 MAINTENANCE OF FACILITIES AND EQUIPMENT. Use 595-96 for capital outlays.
548.76 OPERATIONS-CONTRACTED SERVICES
548.77 OPERATIONS-CUSTOMER SERVICES AND MARKETING
548.78 OPERATIONS-GENERAL
548.79 OTHER OPERATING EXPENDITURES

548.90 OTHER TRANSPORTATION SERVICES

550.00 ECONOMIC ENVIRONMENT. This is a major class of services provided for the development and improvement in the welfare of the community and an individual.

551.00 WELFARE. Economic assistance to the needy.

551.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

551.20 WELFARE SERVICES

551.30 INDIGENT BURIAL. Includes cost of disposition of unclaimed indigent remains.

551.40 TRAINING

551.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

552.00 EMPLOYMENT OPPORTUNITY AND DEVELOPMENT. Prepares an individual for employment and assists participation in the labor market. Preparation includes skill training, basic education and work orientation. Actions which influence the labor market consist of job placement, coordination with employers to provide employment, counseling of individuals, and equal employment opportunity.

552.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

552.20 EQUAL EMPLOYMENT. Activities to assist employers to develop and implement non-discriminatory employment and promotion policies and practices. See 516.70 for other equal opportunity and affirmative action activities.

552.30 MANPOWER TRAINING. Activities designed to provide individuals the skills necessary to participate successfully in the labor market, including adult basic education, classroom training in specific job skills, on the job training, vocational orientation training and work experience.

552.40 TRAINING

552.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

552.60 OTHER SERVICES. Consists of counseling, testing, interviewing, job placement, job finding and other functions that complement Manpower Training and Equal Employment. It includes the staff costs necessary to provide Participant Payments.

552.70 PARTICIPANT PAYMENTS (DIRECT). Consists of direct payments from a sub-grantee to or on behalf of individuals involved in or awaiting training or employment. The payments include wages and benefits.

552.80 PARTICIPANT ALLOWANCES (INDIRECT). Stipends paid weekly to participants. This allowance usually is a supplement to participant payments, but in some cases it may be the only amount a participant receives under a program. In the case of a manpower consortium with a number of program subgrantees, a nonprogram subgrantee pays the allowances to eligible participants in all subgrant programs; the nonprogram subgrantee is then reimbursed by the consortium.

552.90 PARTICIPANT SUPPORT (INDIRECT). Transportation, child care, medical assistance and similar supplemental support. Paid to participants as needed. A sub-grant agency pays the participants and then bills the consortium or other grant agency.

553.00 VETERANS SERVICES. Services including counseling and assistance and relief with respect to educational and financial benefits, housing and employment opportunities.

553.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

553.40 TRAINING

553.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

553.60 SOLDIERS AND SAILORS RELIEF

553.70 VETERANS COUNSELING AND OTHER BENEFITS

554.00 CHILD CARE SERVICES. Coordinates state and local government child care services through contracts with licensed day care providers. Coordinates other governmental agencies which provide clinical health, educational, and family counseling services.

555.00** AGING. Services to improve the quality of living for elderly persons.

556.00 HANDICAPPED SERVICES. Those services that assist the disabled to participate in the community.

556.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

556.20 TRANSPORTATION. The cost of subsidies paid to operators of transit and taxi services.

556.30 RECREATION SERVICES. The cost of providing recreational services to the handicapped.

556.80 HOUSING SERVICES. House repair for the handicapped.

** The local departments or agencies performing these services will use the Element/Subelement coding in the appropriate BARS supplement available from the State Auditor's Office or the state agency responsible for the program.

557.00 COMMUNITY SERVICES. Facilitates community and neighborhood access to a broad range of governmental programs by channeling information and service through a combined program.

557.10 COUNSELING SERVICES

557.20 INFORMATION SERVICES. Include such activities as supplying information and referral services or serving as a communication channel between other governmental organizations and the community. Include citizen complaint handling (ombudsman).

557.30 TOURISM

558.00 PLANNING AND COMMUNITY DEVELOPMENT. Master planning and comprehensive community planning and development. Use 518.20 for expenditures incurred in planning for capital assets of the governmental entity, such as buildings and parks.

558.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

558.20 COMPREHENSIVE PLANNING

558.40 TRAINING

558.60 PLANNING (Zoning regulations and land use administration.)

558.70 RESEARCH (Feasibility studies, demographic studies and surveys, etc.)

558.80 DEVELOPMENT. (Urban and suburban development planning.) The physical implementation of this account is reflected in account 559 Housing and Community Development.

558.90 OTHER

559.00 HOUSING AND COMMUNITY DEVELOPMENT. Development and enforcement of building and occupancy standards and the upgrading of existing facilities. Development to meet the environmental need of the community, including slum clearance, community renewal, etc. (See account 558.)

559.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

559.20 HOUSING AND COMMUNITY SERVICES

559.30 COMMUNITY DEVELOPMENT SERVICES

559.40 TRAINING

559.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

559.60 BUILDING PERMITS AND PLANS REVIEW IN BUILDING AND LAND DEVELOPMENT

559.90 OTHER

560.00 MENTAL AND PHYSICAL HEALTH. A major class of services provided for the care, treatment, and control of mental and physical illnesses.

561.00 HOSPITALS AND CONVALESCENT CENTERS

562.00** PUBLIC HEALTH

563.00 CORONER

563.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

563.20 CORONER SERVICES

563.30 DEATH INVESTIGATIONS

563.40 TRAINING

563.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

564.00** COMMUNITY MENTAL HEALTH

566.00** SUBSTANCE ABUSE

568.00** DEVELOPMENTAL DISABILITIES

** The local departments or agencies performing these services will use the Element/Subelement coding in the appropriate BARS supplement available from the State Auditor's Office or the state agency responsible for the program.

570.00 CULTURE AND RECREATION

571.00 EDUCATION. Community education.

571.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

571.20 EDUCATION SERVICES

571.21 AGRICULTURE. Include all cooperative extension agents.
571.22 HOME ECONOMICS
571.23 YOUTH SERVICES (e.g., 4-H, Boy Scouts, Campfire Girls, etc.)
571.25 HORTICULTURE
571.29 OTHER

571.40 TRAINING

571.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

571.90 OTHER

572.00 LIBRARIES

572.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

572.20 LIBRARY SERVICES

572.21 PUBLIC SERVICE
572.22 ORGANIZATION OF MATERIALS

572.40 TRAINING

572.50 FACILITIES. Rent, repair, operation and maintenance of land, buildings, and equipment. Use 595-96 for capital outlays and 591-92 for capital lease payments.

572.90 OTHER

573.00 SPECTATOR AND COMMUNITY EVENTS. Use this Basub to account for activities intended to display arts, entertain, promote industry or recognize historic and festive occasions. These accounts are intended to reflect the costs incurred by a county or city in sponsoring those events which they have legal authority to sponsor. These accounts would also reflect the costs incurred by a county or city when they host events for private sponsors. Account for facilities in 575.

573.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

573.20 ARTS AND SCIENCES

573.30 COMMERCIAL (Auto, boat, home shows, etc.)

573.60 SPORTS

573.70 FAIRS. For details see Part 3, Chapter 12, Interpretation 1.

573.80 CONVENTIONS

573.90 OTHER. Circuses, historical celebrations, decorations for holiday or other festive occasions.

574.00 PARTICIPANT RECREATION. Programs for leisure time activities, including organized sports, games, dances, arts and crafts, and lessons. Account for facilities in 575.

574.10 ADMINISTRATION. Overhead costs for participant recreational programs.

574.20 RECREATION SERVICES. Costs of personnel, supplies, rented facilities, etc., that are directly attributable to a participant program.

574.40 TRAINING

574.90 OTHER

575.00 CULTURAL AND RECREATIONAL FACILITIES. Include costs of maintenance and general operations of owned or leased facilities. Costs associated with specific events should be accounted for in 573. Use 595-596 for construction and equipment purchases. The subelement detail shown for stadiums and auditoriums, fairgrounds and convention centers, may be used for other facilities as well.

575.20 STADIUMS AND AUDITORIUMS. Include opera houses.

575.21 ADMINISTRATION-GENERAL
575.22 ADMINISTRATION-PLANNING
575.25 MAINTENANCE
575.26 OPERATIONS-CONTRACTED
575.27 CUSTOMER SERVICES AND MARKETING
575.28 OPERATIONS-GENERAL
575.29 OTHER OPERATING EXPENDITURES

575.30 MUSEUMS AND ART GALLERIES

575.40 FAIRGROUNDS AND CONVENTION CENTERS

575.41 ADMINISTRATION-GENERAL
575.42 ADMINISTRATION-PLANNING
575.45 MAINTENANCE
575.46 OPERATIONS-CONTRACTED
575.47 CUSTOMER SERVICES AND MARKETING
575.48 OPERATIONS-GENERAL
575.49 OTHER OPERATING EXPENDITURES

575.50 MULTIPURPOSE AND COMMUNITY CENTERS. If exclusively a senior center, use 555.

575.70 MARINAS

575.90 OTHER

576.00 PARK FACILITIES. Include costs of maintenance and general operations of owned or leased facilities. Costs associated with specific events or recreational programs should be accounted for in account 573 or 574. Use 595-596 for capital outlays. The subelement detail shown for golf courses may be used for other facilities as well.

576.10 ADMINISTRATION. Activities of general nature, not associated directly with a specific service function.

576.20 SWIMMING POOLS

576.30 CAMPGROUNDS

576.40 BALL COURTS. Tennis, racquetball, etc.

576.60 GOLF COURSES

576.61 ADMINISTRATION-GENERAL
576.65 MAINTENANCE
576.66 OPERATIONS-CONTRACTED
576.67 CUSTOMER SERVICES AND MARKETING
576.68 OPERATIONS-GENERAL
576.69 OTHER OPERATING EXPENDITURES

576.80 GENERAL PARKS. Include playgrounds

576.90 OTHER. Include zoos, public gardens, aquariums, etc.

580.00 NONEXPENDITURES. Disbursements which do not meet the expenditures criteria.

581.00 INTERFUND LOAN DISBURSEMENTS. Include all interfund loans made to others and payments on those loans. Do not include interfund payments for services, materials or equipment properly included in other expenditure accounts. See the Glossary.

581.10 LOANS ISSUED TO OTHER FUNDS

581.20 LOAN REPAYMENT ISSUED

582.00 REDEMPTION OF LONG-TERM DEBT - PROPRIETARY FUNDS ONLY. Use this account for debt recorded in proprietary funds. Code by purpose in the Element/Subelement field (see the table of codes on the last page of this chapter) and by Subobject to classify the type of debt being paid or expensed. For governmental funds use 591. For interest or coupon payments use 592.

584.00 PURCHASE OF INVESTMENTS. Amounts paid for investments. Do not include interest paid when investments are acquired between interest coupon dates. See 361.20.

586.00 AGENCY TYPE DISBURSEMENTS. Cash disbursements from an agency fund. Examples include:

Sales and Leasehold Excise Taxes
Forest Patrol
State Share of Gun Permits
Surety and Performance Deposits
Court Remittances

Unless specifically prescribed by the BARS manual, Element, Subelement, Object and Subobject codes may be assigned locally.

587.00 RESIDUAL EQUITY TRANSFERS - OUT. Nonrecurring or nonroutine interfund transfers out of equity between funds. See the Glossary for explanation and examples.

588.00 OTHER DECREASES IN NET CASH AND INVESTMENTS

588.80 PRIOR YEAR(S) CORRECTIONS. This account should be used only for material errors in prior periods that would distort current operations. It should never be used for refunds which should be debited to the revenue account. The correction of minor errors should be posted to 519.90.

589.00 OTHER NONEXPENDITURES. Use this account for all other nonexpenditure transactions not includable in other specific 580 accounts. For example, remittance of moneys collected as an agent for the state, other local government, etc. This account may also be used for refunds of revenues collected in error pending their postomg to a revenue account. Examples include:

Disbursement of moneys out of a clearing fund (RCW 35.21.085) such as salary or claims.
Disbursement of moneys out of a suspense fund.
Disbursement of unidentified moneys pending identification and ultimate distribution.

Normally use 582, 591, and 592 for the remittance of moneys to fiscal agents for the redemption of bond principal and payment of interest.

591-593 DEBT SERVICE

591.00 REDEMPTION OF LONG-TERM DEBT - GOVERNMENTAL FUNDS ONLY. Use this account only for long-term debt of the governmental funds. Code by purpose in the Element/Subelement field (see the table of codes on the last page of this chapter) and by subobject to classify the type of debt being paid. For proprietary funds use 582.

592.00 INTEREST AND OTHER DEBT SERVICE COSTS. Code by purpose in the Element/Subelement field (see the table of codes on the last page of this chapter) and by subobject to indictate the type of debt service cost being paid or expensed. Also include interest on interfund loans (for interfund principal payment use 581).

593.00 ADVANCE REFUNDING ESCROW. Include payments made to an escrow agent from sources other than refunding debt proceeds. Code by purpose in the Element/Subelement field (see the table of codes on the last page of this chapter).

595-596 OTHER EXPENDITURES

595.00 ROADS AND STREET CONSTRUCTION. The costs of any activities which involve improvement of the road/street. A complete definition of construction is found in the *Local Agency Guideline Manual* (LAG), issued by the Department of Transportation.

595.10 ENGINEERING. The costs of engineering associated directly with a construction project.

595.20 RIGHT OF WAY. The purchase of land or interest therein, including all work incidental to the acquisition of property rights for or devoted to a public road/street.

595.30 ROADWAY. The costs of all construction within the roadway prism, including all appertaining structures and other necessary features.

595.40 STORM DRAINAGE. The costs of construction storm drainage systems. Sanitary sewer systems are excluded.

595.50 STRUCTURES. The costs of constructing bridges over 20 feet in length, tunnels, sea walls, irrigation canal crossings and live stock crossings that are necessary to provide protection or to provide a means for the roadway to pass over or through an obstacle within the right-of-way.

595.60 TRAFFIC AND PEDESTRIAN SERVICES. The costs of work on construction projects that relates to traffic and pedestrian service facility installations.

595.61 SIDEWALKS

595.62 SPECIAL PURPOSE PATHS. (RCW 47.30.050). For details see Part 3, Chapter 12, Interpretation 9.

595.63 STREET LIGHTING. The costs of constructing street lighting systems for road/street functions. This does not include the lighting of parks or other ornamental lighting.

595.64 TRAFFIC CONTROL DEVICES. The costs of construction projects involving traffic control devices.

595.65 PARKING FACILITIES. The costs of construction public parking facilities, including the purchase and installation of parking meters.

595.70 ROADSIDE DEVELOPMENT. The costs of construction projects involving roadside development. This includes landscaping, beautification, sound barriers, and irrigation.

595.80 ANCILLARY OPERATIONS. The cost of construction that is not normally associated with the street or road department function but is performed by street or road departments in some localities because of unique geographical or organizational situations.

595.90 CONSTRUCTION ADMINISTRATION AND OVERHEAD. Supervisory operations. Also includes general services that can be directly associated with the construction function of the department. (Optional)

596.00 CAPITAL EXPENDITURES. Use this account for all capital outlays except road and street construction (595). The use of the element/subelement codes on the last page of this chapter will classify these capital outlays by purpose/function. When construction or capital improvements are made with force account labor and materials, use the appropriate salary, benefit, and supply objects.

597-599 OTHER FINANCING USES

597.00 OPERATING TRANSFERS - OUT. Include all routine or regular interfund transfers out previously considered to be contributions to active funds. The fund receiving the operating transfers in will use account code 397. See the Glossary for explanation and examples. Although not required, many local governments have found it useful to use the element/subelement field to code the expenditure Basub for which the subsidy is being paid. By using the same coding in account 397, balancing and reconciliation of operating transfers in and out is made much easier. The table of codes on the last page of this chapter should be used for this purpose.

598.00 INTERGOVERNMENTAL AGREEMENTS. This account is used to record local governments' disbursement of funds to other governments based on an intergovernmental agreements. For example, a county's disbursement of gax tax in exchange for an agreement with a city to forgo grant funding. Code the purpose in the element/subelement field using the codes on the last page of this chapter. Also use subobject 52 with this Basub. Intergovernmental services are coded to the applicable Basub and subobject 51.

599.00 PAYMENT TO REFUNDED DEBT ESCROW AGENT. Payments to an escrow agent from refunding debt proceeds that are to be placed in irrevocable trust. Code the purpose in the Element/Subelement field using the codes on the last page of this chapter. Also use subobject coding to classify the type of debt being paid.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

00* RECLASSIFICATIONS AND COST ALLOCATIONS
- Reallocated Costs
- Other Cost Reclassifications
- External Refunds/Reimbursements of Expenditures
- Interfund Refunds/Reimbursements of Expenditures

10* SALARIES AND WAGES

20* PERSONNEL BENEFITS
- Pension and Disability Payments

30* SUPPLIES
- Office and Operating Supplies
- Fuel Consumed
- Power/Water/Gas Purchased for Resale
- Items Purchased for Inventory or Resale
- Small Tools and Minor Equipment

40* OTHER SERVICES AND CHARGES
- Professional Services
- Communication
- Travel
- Advertising
- Operating Rentals and Leases
- Insurance
- Utility Services
- Repairs and Maintenance
- Miscellaneous

50* INTERGOVERNMENTAL/INTERFUND SERVICES AND TAXES
- Intergovernmental Professional Services
- Intergovernmental Payments from Federal, State, or Local Funds
- External Taxes and Operating Assessments
- Interfund Taxes and Operating Assessments
- Interfund Subsidies
- Interfund Contributed Capital
- Fund Closeouts

60* CAPITAL OUTLAYS
- Land
- Buildings and Structures
- Other Improvements
- Machinery and Equipment
- Construction of Fixed Assets
- Capitalized Rentals and Leases

CLASSIFICATION OF EXPENDITURES BY OBJECT

Definitions

70* DEBT SERVICE: PRINCIPAL

- General Obligation Bonds
- Revenue Bonds
- Special Assessment Bonds
- Revenue Warrants
- Capital Leases and Installment Purchases
- Anticipation Notes/Warrants
- Other Notes
- Intergovernmental Loans
- Other Debt

80* DEBT SERVICE: INTEREST AND RELATED COSTS

- Interest on Short-Term External Debt
- Interest on Interfund Debt
- Interest on Long-Term External Debt
- Debt Issue Costs
- Debt Registration Costs
- Other Debt Service Costs

90* INTERFUND PAYMENTS FOR SERVICES

- Professional Services
- Communications
- Supplies
- Capital Outlays
- Operating Rentals and Leases
- Insurance Services
- Repairs and Maintenance
- Other Services and Charges

* Only the object (first digit) is required for reporting purposes. The subobject (second digit) i s recommended for accounting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

OBJECT. As used in expenditure classification, this term applies to the article purchased or the service obtained as distinguished from the results obtained from expenditures.

00 RECLASSIFICATIONS AND COST ALLOCATIONS. Use of this category of objects is entirely optional. Unlike the remaining objects, those included in this category do not account for an immediate or anticipated cash outlay. Subobjects 04-08 do not represent particular types of articles or services, but summary accounts for grouping and redistributing other objects. If your accounting system has additional digits in the object field, the purposes accomplished here by subobjects 04-08 can be achieved even more effectively by appending a 4, 5, 7, or 8 to the regular subobject codes 11-89.

04 Reallocated Costs. Use of this object code is optional. You may use it to summarize and redistribute costs that were originally charged to a single Basub/element, program, or project.

05 Other Cost Reclassifications. Use of this object code is optional. You may use it to summarize and reclassify costs that do not meet the criteria of subobject 04.

07 External Refunds/Reimbursements Of Expenditures. Use of this object code is optional. You may use it to reduce any Basub/Element of expenditure that has been refunded or reimbursed from an external source. Do not use this subobject for charges for services or for services performed on behalf of another government. See the Glossary definitions of REIMBURSEMENTS and REFUNDS and the note to revenue account 338.

08 Interfund Refunds/Reimbursements Of Expenditures. Use of this object code is optional. You may use it to reduce any Basub/Element of expenditure that has been refunded or reimbursed from another department or fund of the same government. Do not use this subobject for interfund transfers properly classified as QUASI-EXTERNAL TRANSACTIONS, OPERATING TRANSFERS, RESIDUAL EQUITY TRANSFERS, or INTERFUND LOANS. (See subobjects 54-57 and 91-99 and the Glossary.)

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

10* SALARIES AND WAGES. Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, hazardous duty or other compensation construed to be salaries and wages. Subdivide this account as necessary for local purposes (i.e., regular pay, overtime pay, sick pay (employee related), sick pay (non-employee related), vacation pay, shift differential, and other taxable compensation).

Note: Personal Services do not include fees and out-of-pocket expenses for professional or consultant services performed on assignments. Such services are properly classified as Other Services and Charges.

20* PERSONNEL BENEFITS. Those benefits paid by the employer as part of the conditions of employment. Subdivide as needed for local purposes. Examples:

Insurance	Unemployment Compensation
OASI (FICA) - Employer-paid portion	Uniforms and Clothing
Pension Retirement	Workmen's Compensation

29 Pension and Disability Payments. Payments by self-insurance and trust funds to retired or disabled employees or their beneficiaries. Use other 20 subobjects for employer payments to pension systems and to state agencies for unemployment and disability insurance. Use subobject 49 for payments from self-insurance funds for property and liability claims.

* Required for reporting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

30* SUPPLIES. This is a basic classification of expenditures by object for articles and commodities purchased for consumption or resale.

31 Office and Operating Supplies Articles purchased directly and consumed by operating departments. Examples:

Office Stationery	Feed for Animals
Forms	Food for Human Consumption
Maps	Household and Institution Supplies
Agricultural Supplies	Laboratory Supplies
Chemicals	Lubricants
Cleaning and Sanitation Supplies	Medicines
Clothing	Oil
Construction Materials and Supplies	Paints and Painting Supplies
Drugs	Plumbing Supplies
Electrical Supplies	Publications

32 Fuel Consumed. Include fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles. See subobject 34 for fuel purchased for resale. Use subobject 47 for electricity and natural gas. Examples:

Coal	Nuclear Fuel
Diesel Fuel	Propane Gas
Fuel Oil	Wood
Gasoline	

33 Power, Water, Gas Purchased For Resale

34 Items Purchased for Inventory or Resale. Examples:

Internal Service Fund items such as automotive repair parts	Central Stores
Code Books, Maps, etc.	Fuel
Concession Supplies	Grave Markers and Liners

35 Small Tools and Minor Equipment

* Required for reporting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

40* OTHER SERVICES AND CHARGES. This is a basic classification by object for services other than personal services which are needed by the governmental unit. Such services may be provided by a governmental agency or by private business organizations. For interfund payments for services see object 90. The following are principal types of services and charges included in this object classification:

41 Professional Services. Examples:

Accounting and Auditing	Management Consulting
Engineering and Architectural	Special Legal Services
Medical, Dental and Hospital	Custodial and Cleaning
Computer Programming Services	Messenger Service

42 Communication. Examples:

Telephone	Postage
On-Line Charges	Facsimile

43 Travel. Examples:

Per Diem	Meals
Lodging	Mileage

44 Advertising

45 Operating Rentals and Leases. See subobject 66 for the distinction between operating and capitalized leases or rentals.

46 Insurance. Examples:

Fire	Theft
Other Casualty	Liability
Bonds	

Note: Use object 20 for insurance applicable to personnel benefits.

47 Utility Services. Examples:

Gas	Electricity
Water	Waste Disposal
Sewer	Cable TV

Note: Use subobject 33 for power, water or gas purchased for resale.

* Required for reporting purposes.

48 Repairs and Maintenance. Contracted (external) labor and supplies furnished by the contractors. See object 60 for construction contracts. Examples:

Buildings	Structures
Improvements	Equipment

49 Miscellaneous. Examples:

Court Costs and Investigations	Judgments and Damages
Dues, Subscriptions and Memberships	Registration
Information and Credit Services	Laundry and Other Sanitation Services
Filing, Recording and Witness Fees	
Printing and Binding	Tuition
Contractual Services not Otherwise Classified	

50* INTERGOVERNMENTAL/INTERFUND SERVICES AND TAXES. This classification is primarily designed to segregate intergovernmental purchases of those specialized services typically performed by local governments. Such expenditures should be coded to subobject 51. Separate subobjects within this category may also be used to code OPERATING TRANSFERS and RESIDUAL EQUITY TRANSFERS at the object level. Such coding of interfund transfers is not required, for two reasons: First, the Basub 597 will identify all OPERATING TRANSFERS, and Basub 587 will identify all RESIDUAL EQUITY TRANSFERS. Second, no expenditure has yet occurred when an interfund transfer takes place, unless the transaction is properly classified as a QUASI-EXTERNAL TRANSACTION, in which case one of the 90 objects should be used.

51 Intergovernmental Professional Services. Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses. Examples include police and fire protection, detention, election services, animal control, inspections, libraries, pollution control, planning, and health services. Do not include expenditures that happen to be paid to another government but are not governmental in nature, such as insurance, utility charges, rentals, repairs and supplies. Also, do not include any interfund expenditures: QUASI-EXTERNAL TRANSACTIONS should be coded using one of the 90 series of objects; RESIDUAL EQUITY AND OPERATING TRANSFERS do not need to be coded at the object level. If your system requires object coding for interfund transfers, see subobjects 55-57.

52 Intergovernmental Payments from Federal, State, or Local Funds. Use this subobject for contributions your government makes to other local governments out of federal shared revenues, including flood control lease receipts and general revenue sharing. Also use this subobject for disbursements of state or local revenues to other governments.

53 External Taxes and Operating Assessments. Payments to other governments based on levies against property or income of your government. Do not separate sales taxes from the cost of the article or service purchased. Code LID payments and other special assessments to subobject 61 or 63.

54 Interfund Taxes and Operating Assessments. Payments to other funds of your government based on levies against property or income of a fund. Interfund LID payments and most other special assessments are accounted for as capital outlays (subobject 94) in the year assessed, and as debt service payments thereafter (subobjects 79 and 82).

55 Interfund Subsidies. The use of this subobject is optional; in fact, it is not recommended unless you have a system that requires all transactions to have objects. This subobject must be used ONLY with Basub 597 to record contributions one fund makes to support the operations of another fund. Examples include payments to a debt service fund by the general fund and transfers of tax (or other) revenue from the General (Current Expense) Fund to support a library, park, or jail accounted for in a separate fund.

56 Interfund Contributed Capital. The use of this subobject is optional; in fact, it is not recommended unless you have a system that requires all transactions to have objects. This subobject must be used ONLY with Basub 587 to record contributions from a governmental type fund to a proprietary fund or between proprietary funds, or the return of such contributions. Examples include payment of a fire department's share of a water fund special assessment and moneys (or equipment) transferred by a road or street fund to an internal service (equipment rental) fund.

57 Fund Closeout. The use of this subobject is optional; in fact, it is not recommended unless you

* Required for reporting purposes.

have a system that requires all transactions to have objects. This subobject must be used ONLY with Basub 587 to record the transfer of balance when a fund is eliminated or merged with another fund.

* Required for reporting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

60* CAPITAL OUTLAYS. Expenditures which result in the acquisition of, rights to, or additions to fixed assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. This category of object includes all major purchases of fixed assets. See the Glossary definition of FIXED ASSETS and the descriptions of accounts 595-596. This object should be used with accounts 595-596.

THIS OBJECT CLASSIFICATION PERTAINS ONLY TO THOSE ASSETS WHICH ARE PURCHASED, NOT THOSE CONSTRUCTED OR FABRICATED BY THE MUNICIPALITY. Cost elements of the latter are classified under other object classes; i.e., wages under Personal Services, materials under Supplies, etc.

61 Land. Examples:

Easements	Rights of Way
Land Acquisition Costs and Related Expenditures	
LID Payments to Other Governments	

62 Buildings and Structures (Acquisition, Construction and Improvements). Examples:

Administration and Office Buildings	Firehouses
Garage and Shop Buildings	Jails
Storerooms and Warehouses	Libraries
Zoos and Other Park Buildings	

63 Other Improvements. Examples:

Alleys	Lighting Systems
Athletic Fields	Parking Areas
Bridges	Roadways
Culverts	Sidewalks
Water and Sewer Systems	Storm Drains
Fuel Depots	Streets

64 Machinery and Equipment. Examples:

Communications	Janitorial
Laboratory	Office Furniture and Equipment
Transportation	Heavy Duty Work Equipment
Police Dogs and Horses	Computer Software
Library Books and Other Library Materials	

Note: Exclude small tools and minor equipment. (See subobject 35)

* Required for reporting purposes.

65 Construction of Fixed Assets

Note: This classification is to be used where the expenditure applies to improvement projects involving several distinct subobjects such as land, buildings and structures, and other improvements. It is intended that the classification will be used primarily for undistributed work in progress in capital projects funds. Work orders or other adequate records must be maintained to identify and establish the validity of all amounts which ultimately will be distributed to appropriate fixed asset accounts.

66 Capital Leases

Use this classification for principal payment of a fixed asset under executory conditional sales contracts (RCW 39.30.010), lease-purchase agreements, installment purchase agreements, and similar arrangements that defer payment for capital outlays over a period of time.

Also use this classification to record the expenditure at the time the asset is acquired if the agreement meets any one of the following criteria:

a. The agreement transfers ownership of the property by the end of the lease term.

b. The agreement allows the municipality an option to purchase the property during or at the end of the lease term at a price that is considerably below the market value of the property at the time of the option.

c. The term of the agreement is at least 75% of the estimated useful life of the property.

d. The total payments under the agreement, less interest costs and charges for insurance and maintenance, equal or exceed 90% of the market value of the property at the date of the agreement.

Payments under installment purchases and capital leases are coded to subobjects 75 and 83 as debt service. Any rent or lease payments that do not fit in the above categories should be charged to subobject 45, Operating Rentals and Leases.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

70* DEBT SERVICE: PRINCIPAL. Use with Basub 582, 591, 593, 599.

71 G.O. Bonds

72 Revenue Bonds

73 Special Assessment Bonds

74 Revenue Warrants

75 Capital Leases and Installment Purchases

76 Anticipation Notes/Warrants

77 Other Notes

78 Intergovernmental Loans

79 Other Debt

80* DEBT SERVICE: INTEREST AND RELATED COSTS. Use with Basub 592.

81 Interest on Short-Term External Debt

82 Interest on Interfund Debt. Include interest on debt to joint venturers and affiliates.

83 Interest on Long-Term External Debt

84 Debt Issue Costs

85 Debt Registration Costs

89 Other Debt Service Costs

* Required for reporting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

90* INTERFUND PAYMENTS FOR SERVICES. Expenditures made to other funds (or other departments of the same fund) for services rendered. Use subobject 54 for interfund taxes and subobject 82 for interfund interest. Use subobject 47 for utility payments. Do not include reimbursements or contributions (subsidies). See the Glossary definitions of the various kinds of INTERFUND TRANSACTIONS. If your accounting system has additional digits available in the object field, the purposes accomplished here by subobjects 91-99 can be achieved even more effectively by appending subobject codes 10-89 to a "9" (e.g., .941 for interfund professional services).

91 Interfund Professional Services. For definition, see subobjects 41 and 51.

92 Interfund Communications. For definition, see subobject 42.

93 Interfund Supplies. For definition, see subobjects 31-35.

94 Interfund Capital Outlays. For definition, see subobjects 61-66.

95 Interfund Operating Rentals and Leases. For definition, see subobject 45.

96 Interfund Insurance Services. For definition, see subobject 46.

98 Interfund Repairs and Maintenance. For definition, see subobject 48.

99 Other Interfund Services and Charges.

* Required for reporting purposes.

CLASSIFICATION OF EXPENDITURES BY OBJECT
Definitions

(Use this table with accounts 582, 591-593, 596-599.)

.10 General Government Services

11 Legislature
12 Courts
13 Executive
14 Finance and Other Administration
15 Legal Services
16 Personnel Services
17 Employee Benefits Programs
18 Central Services
19 Miscellaneous General Government

.20 Security of Persons and Property

21 Law Enforcement
22 Fire Control
23 Adult Detention/Correction
24 Protective Inspections
25 Emergency Services
26 Ambulance/Rescue/Emergency Aid
27 Juvenile Services
28 Communications/Alarm and Dispatch

.30 Physical Environment

31 Natural Resources
32 Engineering
33 Electric/Gas Utilities
34 Water Utilities
35 Sewer Utilities
36 Cemeteries
37 Garbage/Solid Waste
38 Other Utilities
39 Other Physical Environment

.40 Transportation

42 Road/Street Maintenance
43 Road/Street Administration
45 Road/Street Extraordinary
46 Airports, Ports and Terminals
47 Transit Systems and Railroads
48 Motor Pool Vehicles, Public Works Equipment

.50 Economic Environment

51 Welfare
52 Employment Opportunity
53 Veterans' Services
54 Child Care
55 Aging
56 Handicapped Services
57 Information and Outreach
58 Planning
59 Housing

.60 Mental and Physical Health

61 Hospitals and Convalescent Centers
62 Public Health
63 Coroners
64 Community Mental Health
65 Drug Abuse
67 Alcoholism
68 Developmental Disabilities

.70 Culture and Recreation

71 Education
72 Libraries
73 Multipurpose and Community Center
74 Stadiums and Auditoriums
75 Fairgrounds, Convention Centers
76 Park Facilities
79 Other Culture and Recreation

.80 Debt

89 Refunding Debt

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TABLE OF CONTENTS

Page

Chapter 1. Budgeting Principles

A. Introduction 2

B. Design And Prescription 6

System Design 6
Rules 6
Budget Process 8

Chapter 2. Budgeting Procedures

A. Annual Appropriated Operating Budgets 1

B. Continuing Appropriations 5

C. Capital Improvement Budgets 7

D. Comprehensive Budget 9

E. Biennial Appropriated Operating Budgets 10

Chapter 3. Budget Examples

Budget Calendar (Annual or Biennial) 2
Call Letter 5
Goals and Priorities Statement 6
Budget Message 7
Budget Ordinance 10

Objective

Budgeting is an essential element of the financial planning, control, and evaluation processes of governments. The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs, or functions. Financial control and evaluation processes typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates in the fixed portion of the annual comprehensive budget, as modified by the legislative body, are enacted into law through the passage of an appropriations ordinance (city) or resolution (county). The appropriations constitute maximum expenditure authorizations during the fiscal year, and cannot legally be exceeded unless subsequently amended by the legislative body. Expenditures should be monitored through the accounting system to assure budgetary compliance. Unexpended appropriations may lapse at year end or may continue as authority for subsequent period expenditures, depending upon the applicable legal provisions (e.g., RCW 35.33.151).

Essential Elements of a Budget System

In order to work effectively, any budget system must provide for:

1. A structure which presents data in categories reflecting the organization's objectives.

2. Continual analysis by each organization of how its plan meets these objectives.

3. Alternative objectives and alternative plans for meeting these objectives.

4. An integrated planning/budgeting process incorporating data that is meaningful for decision making.

5. Broad planning decisions in a budget context.

6. Timely presentation of plans and financial data for action by the legislative body.

In short, the system must allow decision makers to see how resources can be used to meet objectives.

Long-Range Plans

The purpose of long range planning is to provide a better understanding (for departments, administrators, legislators, and citizens) of the activities and functions the government performs and the resources needed to continue or extend these services. If properly managed, long range planning will reduce the extent to which immediate crises dominate a government's budgeting and resource allocation decisions.

Each fund or department should develop long-range plans of its activities. These plans should contain descriptions of departmental goals, its service recipients or customers and other performance criteria. Where specific problems or projects are foreseen, the plan should describe the problem and discuss the costs and benefits of alternative solutions, indicating which solution is preferred and why. These departmental or functional long-range plans should be coordinated into a comprehensive plan for the entire local government.

At the same time, the government should be estimating its probable resources. For many smaller jurisdictions, this function is performed in part by relying on external associations, such as Association of Washington Cities, Municipal Research Services Center, and the Washington State Association of Counties. Administrative and legislative officials should review and adjust these long-range plans to meet resource projections.

In order to be effective, this long-range planning needs to be a continuous process; updating these long-range plans should be performed at the beginning of the annual budget process.

Budget Definitions

A *budget* is a forecast of expected resources and the purposeful distribution of those scarce resources. When a budget is appropriated by ordinance or resolution, it provides both the right to spend and limits the amount to be spent. Both appropriated and less formal management estimates are used by managers to control spending.

A *comprehensive budget* is an entity-wide budget that includes all resources the government expects and everything it intends to spend during a fiscal period. The comprehensive budget contains annual/biennial appropriated budgets, the annual/biennial portion of continuing appropriations such as the capital improvement projects, debt amortization schedules, and grant projects, flexible budgets and all nonbudgeted funds.

The term *fixed budget* is used to describe those budgets which set an absolute maximum or ceiling on the expenditures of a particular fund, department, or other specific category. A fixed budget can be either an annual appropriated budget or a continuing appropriation. Fixed budgets must be adopted by ordinance or resolution, either for the government's fiscal period or at the outset of a service project, debt issue, grant award, or capital project.

An annual/biennial appropriated budget is a fixed budget adopted for the government's fiscal period. The appropriated budget was traditionally used to determine a government's property tax levy, and a ceiling on expenditures was made absolute so that the expenditures of a government unit would not exceed its revenues. This budget was also historically a "balanced" budget, estimated revenues equaling appropriations. The appropriated budget is still used to set tax levies and some budget statutes still require "balanced" budgets, but it is more generally used to authorize a specific amount of expenditures regardless of whether estimated resources meet or exceed that amount. Appropriated budgets are required by statute in cities (Chapter 35.32A, 35.33, and 35A.33 RCW), counties (Chapter 36.40 RCW), and most other local governments in Washington State. These budgets are also called legal budgets, adopted budgets, or formal budgets. The appropriated budgets should be adopted by ordinance or resolution.

A *continuing appropriation* is a fixed budget which authorizes expenditures for a fiscal period that differs from the government's fiscal year, such as capital projects, debt issues, grant awards, and other service projects. These expenditures require an ordinance or resolution to authorize the project, establish the assessment roll, adopt the debt amortization schedule, or accept the grant award. Such ordinances or resolutions set an absolute maximum or ceiling on the expenditures, but the time period for incurring expenditures does not coincide with the government's fiscal year; it may even cover several years. The major difference between annual/biennial appropriated budgets and continuing appropriations is that the latter do not lapse at fiscal period end; this implies that no legislative action is required to amend the annual/biennial portion of a continuing appropriation, unless the total authorized expenditures would exceed the entire appropriation.

Flexible budgets are usually regarded as managerial tools, which do not set a ceiling on expenses or expenditures but establish a plan for them at various levels of service. They are especially appropriate for the day-to-day operations of a public utility where it is essential to plan fluctuations in the demand for services and where revenues will automatically increase with demand, so that a balanced budget does not depend on establishing a ceiling for expenses.

A *capital improvement budget* contains two elements: the annual/biennial portion of capital projects and annual appropriations for the purchase, construction or replacement of major fixed assets in the current fiscal period.

An *operating budget* presents the estimated expenditures and available resources necessary to provide the services for which the government was created. An operating budget will contain flexible budgets and fixed budgets; the fixed budgets will include annual/biennial appropriations for services and the annual/biennial portion of continuing appropriations for debt service and for service projects.

The graph on the next page shows how these various types of budgets are related and how the annual/biennial portions of these budgets are incorporated into the elements needed to complete the comprehensive budget.

Insert graph called “BARS PT 2 CH 1/GRAPH”

SYSTEM DESIGN

The BARS is designed to allow formal integration of budgeting and accounting for all fund types in a governmental accounting system. The budget formats allow for different levels of detail for different levels of management.

For governmental fund types, the BARS is premised on the use of appropriated budgeting, which can be supplemented or (where statutes permit) replaced by capital improvement, project or program budgets that cover multiple/partial fiscal periods or cross organizational boundaries. A municipality may elect to budget proprietary funds by establishing fixed dollar budgets as for governmental funds.

RULES

WHAT FUNDS MUST HAVE BUDGETS?

1. Normally all general (current expense), special revenue, and proprietary funds of local governments must have annual/biennial appropriated budgets.

2. Normally debt service and capital project fund budget requirements are met by the continuing appropriation contained in the enabling ordinance or resolution. These funds do not need annual/biennial appropriated budgets.

WHAT KINDS OF BUDGETS ARE REQUIRED OR ALLOWED?

3. Each local government must prepare a comprehensive, entity-wide budget of all anticipated resources and outlays for the fiscal period, including those funds for which appropriated budgets are not required and including estimates of the annual/biennial portion of continuing appropriations.

4. Annual/biennial appropriated budgets are required by statute for nearly all expenditures made from the general (current expense), special revenue and proprietary funds of local governments. Annual/biennial appropriated budgets are also required for other funds that set tax levies.

5. An entity-wide capital improvements budget may be used instead of fund-by-fund budgets to appropriate expenditures for plant, property and equipment.

WHAT DETAIL IS REQUIRED?

6. Where annual/biennial appropriated budgets must be legally adopted by ordinance or resolution, they should be adopted at the department or fund level. A single ordinance or resolution should contain all annual/biennial appropriated operating budgets for the entire government. A separate ordinance or resolution may be used for annual/biennial appropriated capital improvements budgets. Normally, budgets are initially prepared at the level of expenditure objects, but they should be summarized into broad categories of services for appropriation. This does not preclude detailed budgets from being used by departmental managers, but it does allow them the discretion they need to manage their departments.

7. The prescribed chart of accounts is to be used for budget preparation, except that budget detail need not specify subobjects of expenditure. Budgets shall include not only revenue and expenditure accounts,

but also other financing sources and uses, residual equity transfers, contributed capital, and beginning and ending net cash and investments (RCW 35.33.011 and 36.40.090).

SPECIAL RULES BY FUND TYPE

8. Some special revenue funds are authorized to budget on a project basis (such as cumulative reserve funds), and some special revenue funds are exempt from appropriated budget requirements (such as the county treasurers' Operations and Maintenance funds). Nonetheless, estimated annual/biennial resources and outlays for such funds must be included in the comprehensive budget (Item 3 above).

9. Appropriated budgets for debt service funds are not normally required. While Washington State budget statutes do not exclude debt service funds from annual/biennial appropriated budget requirements, RCW 39.48.020 requires that all resolutions or ordinances authorizing the sale of G.O. debt must include an amortization schedule to list interest payments and fix the annual maturities of the debt throughout the life of the issue; accordingly, the bond resolution or ordinance serves as a perfectly adequate budget for the entire life of the issue. The same principle applies to installment purchases and lease purchase agreements. Other debt payments accounted for in debt service funds are normally financed by contributions from other funds of the same government, and the amounts have already been budgeted as operating transfers to the debt service funds; rebudgeting the expenditures in the debt service fund serves no useful purpose. All debt service fund revenues and the current portion of the amortization schedule must be included in the comprehensive budget (Item 3 above).

10. Capital project funds may be budgeted either on an annual basis or on a project basis. The budget statutes for cities and counties provide that most appropriations lapse at the end of the fiscal period, but that the lapses do not prevent payments on "uncompleted improvements in progress" (RCW 36.40.200). In addition, most capital projects are funded by debt issues; the authorization for the debt issue is normally accompanied by official legislative action on the projects to be funded by the debt. City statutes are explicit about the unlapsed status of appropriations in such funds (RCW 35.32A.080, 35.33.151, and 35A.33.150). These statutes are interpreted to permit project budgeting of capital project funds. If project budgeting is employed, annual estimates of project resources and outlays must be incorporated in the comprehensive budget (Item 3 above). (Also see Capital Improvement Budget Section.)

11. Capital projects that involve special assessment districts should be budgeted on a project basis. Although improvement district statutes vary, they normally require formal adoption of an assessment roll. The LID formation ordinance is a perfectly adequate budget for the life of the LID. The amount of the assessment roll is determined by the estimated costs of construction and of debt service, which are accordingly approved by the same action. If construction costs exceed estimates, legislative approval is normally required; that approval should be recorded as a budget modification. Annual/biennial estimates of resources and outlays must be incorporated in the comprehensive budget (Item 3 above).

12. Trust and agency funds are not generally subject to budget requirements, but there are some exceptions: The revenue from nonexpendable trusts should be budgeted, and agency funds used to account for pass-through resources may require formal budgetary integration to establish adequate fiscal control over subgrants. Nonbudgeted trust and agency funds normally should <u>not</u> be included in the comprehensive budget, because they do not represent resources or outlays that benefit the local government itself. Budgeted trust funds must be included in the comprehensive budget (Item 3 above).

13. All proprietary funds must be budgeted on annual/biennial basis, using the method described below. These budgets must be included in the comprehensive budget (Item 3 above).

BUDGET PROCESS

The steps listed below are used to develop all types of budgets. See procedures for more detail on each step.

1. The Budget Calendar

   The budget director should review the applicable RCW's for statutory dates and develop a budget calendar after appropriate consultation with legislative and executive officers. The calendar should identify preparation periods and deadlines for each of the following steps.

2. Policy Guidelines

   Executive and legislative officials should meet to discuss revenue trends, economic prospects, major cost items and service objectives to be reflected in the budget. These discussions should result in overall guidelines for departments to use in making budget requests. These guidelines become part of the *Goals and Priorities Statement* .

3. Budget Instructions

   The budget director should prepare a budget manual. Part 2, Chapter 2 contains forms and instructions suitable for most local governments. The budget manual should contain a budget calendar, a description of the budget process, management and legislative policy guidelines, lists of goals and priorities, instructions on how to complete required forms, data on overhead expenditures (such as salary increases, fringe benefit factors, insurance and utilities) and rates for interfund services such as accounting, data processing, photocopying, printing and equipment rental.

4. The *Call* and *Goals and Priorities Statement*

   The *Call* and a *Goals and Priorities Statement* (see samples) are issued simultaneously to communicate policy guidelines and budget instructions to the operating departments.

5. Detailed Expenditure Requests

   These are prepared by individual departments and submitted to the budget director for review. The requests should contain narrative justifications. All outlays, including ending net cash and investments, continuing appropriations and non-budgeted funds, must be included in the budget estimates. Some examples of methods used to develop budget estimates are: 1) listing of requirements (objects), 2) extrapolating from the old budget, or 3) developing measurements of service efforts and accomplishments. This last method quantifies the demands placed on your government for goods and services. Some examples of measurable services are the number of inspections, repairs, permits, arrests, cases filed, properties reassessed, documents processed, etc. Illustrative forms and completed sample budgets are presented in later sections of this manual. Subsequent sections of this chapter provide additional instructions for proprietary and capital improvement budgets.

6. Revenue Estimates

   These estimates are normally prepared by the budget director, with appropriate input from department heads and direction from the executive and legislative policymakers. The estimates should include all resources, not merely those categorized as revenues. The estimates should be reviewed throughout the budget process and especially carefully one last time just before final budget action is taken by the legislative body.

7. Budget Review

This process is intended to establish priorities for governmental services and capital improvements and to bring the budget requests into balance with available resources. It is normally a function of the budget officer and the chief executive.

8. The Budget Document and Message

The budget document is prepared by the budget director and the chief executive when the budget review process is complete. It contains estimated resources and proposed expenditures with detailed justification of the recommended budget. This document should contain a summary at the Basub level by department in order to focus attention on the broad categories of service and the objectives of the unit of government. For similar reasons, the document should be comprehensive, including nonbudgeted funds and the annual/biennial portion of continuing appropriations. Either in an accompanying narrative or by using a BARS code subdivision, the comprehensive budget must indicate which portions are annual/biennial appropriations, which are portions of continuing appropriations, and which are estimates where no appropriation is required. This is necessary in order for citizens, council members, managers, and auditors to understand what limits are set in the budget document and what action would be required to change the estimates and appropriations.

The chief executive should include in this document his/her budget message, to describe the major assumptions underlying the budget, significant changes in the proposed budget from the current year budget, and major issues the legislative body must address, such as the tax levies, bond issues, and project amendments. (RCW 35.33.057 and 35A.33.055 require budget messages for cities.)

9. Budget Hearings and Adoption

One or more formal public hearings are required by statute before the budget is adopted. Special meetings may be scheduled prior to the public hearings, in order to brief and address the concerns of the council or commission on the budget. After the public hearings, the legislative body should complete its deliberations and make its final adjustments to the proposed budget. Revenue estimates should be reviewed one last time, and then the legislative body should adopt (by ordinance in cities, by resolution in counties) those portions of the comprehensive budget which require annual/biennial appropriations, along with related revenue ordinances or resolutions. (See sample ordinances in procedures section.)

10. Recording the Budget

The annual/biennial appropriations contained in the comprehensive budget must be recorded in the ledgers to permit comparisons between estimated and actual resources and to compare and control expenditures with appropriations. The nonbudgeted portions and continuing appropriations contained in the comprehensive budget may also be recorded to provide management control. Note that for continuing appropriations, what should be monitored is not the annual/biennial portion but the overall project or debt schedule. When posting these amounts to the ledger, the annual/biennial appropriations may be separated from the nonbudgeted or continuing appropriations by using a BARS code subdivision.

11. Mid-Biennium Review and Modification

Procedures for mid-biennial budget review and modification for cities and towns are prescribed in RCW 35.34.130 and 35A.34.130. Counties are also required to provide by ordinance/resolution for a mid-biennial budget review and modification for the second year of biennium (RCW 36.40.250).

The ordinance/resolution should contain procedures for distribution of proposed modifications to the county's legislative body and public. It should provide for hearing(s). The ordinance/resolution should require that such review and modification will occur no later than the conclusion of the first quarter of the second year of the fiscal biennium. The appropriate officer should prepare proposed budget modifications and publish a notice of hearing(s) in the same way others are published. The budget modification ordinance should be approved in the same manner as others.

The completed copy of adopted budget modifications should be sent to the State Auditor's Office.

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This is the traditional budget universally adopted by local governments for the general (or current expense) and special revenue funds. See Part 2, Chapter 1 for more specific rules about which funds must adopt an appropriated operating budget. This type of budget is developed "from the ground up"; that is, it begins with budget estimates and requests from individual department and fund managers. From this level, the estimates and requests are summarized by the budget office into a total budget for the entire governmental unit. The individual government should decide how many levels of budgetary detail and summary are needed; however, the ordinance or resolution that formally adopts the budget should be at a fund or department level. (See the sample ordinance in this chapter).

These illustrative forms and instructions provide for narrative explanations to accompany all budget requests. These narratives should be prepared by the operating department, not by the budget office. Narratives should accompany all budget forms where it is necessary to explain exceptions and/ or analyze estimated revenues and expenditures. Detailed explanations are not required for routine continuing support costs such as electricity, water, heat, etc. The narrative requirements should be outlined by the budget officer.

The types of budgets are illustrated as SAO forms. Local governments are not required to use those forms. Your government may use its own forms and format as long as the required BARS coding is used.

Estimated Expenditures/Uses/Reserves

The operating budget is prepared at the department or comparable level by fund, program, department, Basub, element, and object. Subobjects are not required for budgeting.

Estimated Beginning Net Cash and Investments/Revenues/Other Sources

Initial estimates of revenues and other sources are prepared by the revenue collecting unit. These data are listed by fund, department, Basub and element. In addition, each intergovernmental revenue should be separately identified by a grant source code.

The collecting unit projects revenue on a departmental level with a narrative to explain increases or decreases. These estimates are submitted to the budget officer.

The budget officer summarizes all the departmental estimates by fund, element, and subelement and adds estimated beginning net cash and investments and tax levies. At this time, reference to departments is usually omitted since amounts are combined under applicable funds. Department narratives are combined into a single statement for the legislative body.

Fund Name and Number	Estimated Beginning Net Cash and Investments/ Revenue/Other Sources ___ excluding taxes ___ including taxes	City/County/District	
Program		Budget For Year 19____	Page
Department			

Account Number			Account Title	A Last Year's Actual	Current Year				F Next Year's Estimate	G % F÷E-1
Basub	Ele.	Object			B Actual To Date	C % B÷E	D Original Budget	E Amended Budget		
			Enter account title from Chart of Accounts in Part 1, Chapter 3.							

Columns:
A Enter prior year actual revenues/other sources, including beginning net cash and investments.
B Enter current year's revenues/other sources to budget preparation date, including beginning net cash and investments.
C See Note 1 below.
D Original budget adopted for current year.
E Current year's budget, including all amendments to date.
F Proposed budget for next year, including estimated beginning net cash and investments.
G See Note 2 below.

1. Column C gives the percent of estimated resources that have actually been earned or received.

2. Column G is the estimated increase or (decrease) in the next year's resources over the current year's latest estimate.

Fund Name and Number	Estimated Expenditures/Uses/Reserves	City/County/District	
Program		Budget For Year 19____	Page
Department			

Account Number			Account Title	A Last Year's Actual	Current Year				F Next Year's Estimate	G % F÷E-1
Basub	Ele.	Object			B Actual To Date	C % B÷E	D Original Budget	E Amended Budget		
			Enter account title from Chart of Accounts in Part 1, Chapter 4.							

Columns:
A Enter prior year actual expenditures and ending net cash and investments.
B Enter current year's expenditures to budget preparation date.
C See Note 1 below.
D Original budget adopted for current year.
E Current year's budget, including all amendments to date.
F Proposed budget for next year, including estimated ending net cash and investments.
G See Note 2 below.

1. Column C gives the percent of estimated resources that have actually been earned or received.

2. Column G is the estimated increase or (decrease) in the next year's resources over the current year's latest estimate.

Fund Name and Number	Estimated Beginning Net Cash and Investments/ Revenue/Other Sources ___ excluding taxes ___ including taxes	City/County/District	
Program		Budget For Year 19____	Page
Department			

Account Number			Account Title	A Last Year's Actual	Current Year				F Next Year's Estimate	G % F÷E-1
Basub	Ele.	Object			B Actual To Date	C % B÷E	D Original Budget	E Amended Budget		

1. Column C gives the percent of estimated resources that have actually been earned or received.

2. Column G is the estimated increase or (decrease) in the next year's resources over the current year's latest estimate.

Fund Name and Number	Estimated Expenditures/Uses/Reserves	City/County/District	
Program		Budget For Year 19____	Page
Department			

Account Number			Account Title	A Last Year's Actual	Current Year				F Next Year's Estimate	G % F÷E-1
Basub	Ele.	Object			B Actual To Date	C % B÷E	D Original Budget	E Amende d Budget		

1. Column C gives the percent of estimated resources that have actually been earned or received.
2. Column G is the estimated increase or (decrease) in the next year's resources over the current year's latest estimate.

Continuing appropriations are fixed budgets for a fiscal period that differs from the government's budgeted period. Examples include construction projects, special assessments, grant projects, lease-purchases, installment purchases, and debt service. (See Chapter 1 for the definition.)

The continuing appropriation budget is prepared by each department or fund by project or debt service schedule. (The latter includes lease-purchases and installment purchases.) Anticipated resources and outlays for each project or debt are coded by fund, program, department, Basub, element and object. (Subobjects are not required for budgeting.) In addition, each intergovernmental revenue should be separately identified by a grant source code.

Fund Name and Number	Estimated Revenues, Expenditures, Other Sources and Uses for Continuing Appropriations of Debt Service and Projects	City/County/District	
Program/Department		Budget For Year 19____	Page
Project			

Account Number			Account Title	Debt Svc. Schedule/Project Life				Next Year			
Basub	Ele.	Object		A Original Budget	B Amended Budget	C Prior Years' Actual	D Current Year's Estimate	E Jan. 1 Remaining Budget B-C-D	F Est. Resources or Outlays	G Dec. 31 Re-maining Budget E-F	H % $\frac{C+D+F}{B}$
			Enter account titles from Chart of Accounts in Part 1, Chapters 3 and 4.								

Columns:
A Original budget adopted for curren tyear.
B The budget for the entire debt service or project, including all amendments to date.
C Total expenditures/uses incurred or revenues/other sources earned since inception to beginning of the current year.
D Total expenditures/uses incurred or revenues/other sources earned in the current year to date.
E Subtract columns C and D from column B.
F Total estimated revenues/other sources to be earned or expenditures/uses to be incurred in the next year.
G Subtract column F from column E to determine the estimated budget amount to be carried forward to a future budget period.
H See Note 1 below.

NOTE that all columns are used for both expenditures and revenues. The BARS account codes and titles are used to distinguish the entries.

1. Column H gives the percent of the total project budget estimated to be earned or spent by the end of the budget year.

Fund Name and Number	Estimated Revenues, Expenditures, Other Sources and Uses for Continuing Appropriations of Debt Service and Projects	City/County/District	
Program/Department		Budget For Year 19____	Page
Project			

Account Number			Account Title	Debt Svc. Schedule/Project Life			D Current Year's Estimate	Next Year			H % C+D+F / B
Basub	Ele.	Object		A Original Budget	B Amended Budget	C Prior Years' Actual		E Jan. 1 Remaining Budget B-C-D	F Est. Resources or Outlays	G Dec. 31 Re-maining Budget E-F	

1. Column H gives the percent of the total project budget estimated to be earned or spent by the end of the budget year.

Traditional appropriated budgets contained both operating and capital expenditures. To improve management control and planning, capital expenditures for major acquisitions or construction of facilities and equipment may be separated from current operating expenditures and placed in a capital improvement budget. This budget will contain all major capital expenditures from all funds, including internal service. It will also distinguish debt incurred to acquire long-lived assets from debt incurred to finance current operations.

A capital improvement budget starts with a capital improvement program. A capital improvement program is a plan for capital expenditures to be incurred over a fixed period of time and the projected resources required to finance the expenditures. It is a long range plan that looks beyond the traditional annual/biennial budget.

To develop a capital improvement program, it is necessary, first, to compile an inventory of existing facilities and major equipment to evaluate their adequacy for present and future service needs and, second, to establish objectives and priorities for replacing whatever is inadequate and acquiring additional needed facilities and equipment.

The critical step in the development of a capital improvement program is the evaluation and prioritization of the relative need for and cost/benefit of each proposed improvement. Extensive public hearings and legislative deliberations are essential to establish an adequate program.

In developing the capital improvement program, it is important to keep the following things in mind:

1. Include projects currently in progress.

2. Include internal service fund capital outlays and purchases made by other funds and contributed to internal service funds.

3. Establish a minimum cost for items to include in the capital improvements program; capital expenditures less than the established minimum should be included in the operating budget of the fund/department that will incur the expenditure.

4. Coordinate capital improvement plans with other governments with overlapping or neighboring jurisdiction; it is appropriate for the capital improvement program to reference capital improvements planned by these governments. This can be especially important when establishing the timing of construction to minimize detours and delays.

5. Because the capital improvement program is entity-wide, it can be organized by project, by funding source, by type of construction, or in other suitable categories, instead of the more traditional funds and departments used for operating budgets. The annual/biennial capital improvement budget should follow the same format as the capital improvement program.

After evaluating and picking the capital improvements to be completed, it is necessary to choose the best method of financing. Some examples of financing are past savings (reserves), current revenues (also called “pay as you go”), debt financing, (whether from bonds, registered warrants, installment purchases, or leases), and contributions (such as special assessments and grants).

Once a capital improvement program is established it will be necessary to repeat the same steps annually/biennially to update and extend the program. A capital improvement program should not be “cast in concrete.” Economic and environmental conditions will change, and those changes should result in modifications to the capital improvements program, accelerating, delaying, reprioritizing, even canceling scheduled improvements.

The capital improvements budget is next period's portion of the capital improvements program. It is presented with the annual/biennial operating budget, and those portions which require annual/biennial appropriations are adopted by the same ordinance or resolution that adopts the annual/biennial appropriated operating budget. The remaining portion of the capital improvements budget consists of the annual/biennial portion of continuin g appropriations, included in the comprehensive budget but ap propriated on a project rather than an annual/biennial basis.

The capital improvement budget is prepared by Basub, element, and object. In addition, each intergovernmental revenue should be separately identified by a grant source code.

The individual budgets of funds, projects, and capital improvements are combined into a comprehensive budget document which summarizes, at the fund level, the entire planned resources and outlays for the budget period. This comprehensive budget contains subtotals which remove unbudgeted and continuing appropriations items to reconcile the comprehensive budget with the ordinance or resolution adopting the annual/biennial budget.

City/County/District			(Annual/Biennial) Comprehensive Budget		
Budget for Year 19___	Page				
Fund Name	Resources	Uses	Increase (Decrease) in Net Cash and Investments	Beginning Net Cash and Investments	Ending Net Cash and Investments

In consideration of the "lengthy and intense process" (RCW 35.34.010) associated with the adoption of a budget, the Legislature provided, in 1985, for biennial budgets for cities and towns. In 1995, the Legislature allowed counties to adopt ordinance/resolution providing for biennial budgets (RCW 36.40.250).

The process for adopting a biennial appropriated operating budget is the same as that for an annual budget. (Refer to Part 2, Chapter 2.) The schedule for submitting budget estimates, the proposed preliminary budget, budget hearings and budget adoption is also the same. However, presentation of the biennial budget in the annual financial statements issued during the biennium requires additional considerations.

In the first year of presentation, the two-year budget will be presented and compared to the actual expenditures of the first year.

In the second year, the two-year budget will be presented and compared to the actual expenditures of both years.

The column headings in the budgetary statement should indicate clearly the period(s) covered. The budget column heading should indicate the inclusive dates of the two-year period. The actual column heading should indicate whether the amounts represent one year or two years of expenditures.

The procedures for mid-biennium budget review and modification are described in Part 2, Chapter 1.

CHAPTER 3. BUDGET EXAMPLES

The following pages are intended to show the various communications and documents prescribed by thi s budgeting system. These examples are not intended to represent a comple te city or county budget. Some of these documents contain statements and amounts that are inconsistent with other examples in this chapter. This was allowed in order to show a wider range of budget techniques and issues.

THE ANNUAL OR BIENNIAL BUDGET CALENDAR

	Steps in Budget Preparation	Time Limitation: Cities (Chapter 35.33, 35A.33, 35.34, 35A.34 RCW)	Time Limitation: Counties (Chapter 36.40 RCW)
1.	Department heads are requested to prepare estimates of revenue and expenditures for the next fiscal year.	On or before the second Monday in September (see Note A).	On or before the second Monday in July.
2.	Estimates are to be filed with the city clerk/county auditor.	On or before the fourth Monday in September.	On or before the second Monday in August.
3.	Estimates are presented to the chief administrative officer for modification, revision, or additions.	On or before the first business day in October.	
4.	The appropriate officer provides the legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current year, together with the clerk's proposed preliminary budget. (RCW 35.33.135 and 35A.33.135)	No later than the first Monday in October.	
5.	The legislative body must hold a public hearing on revenue sources for coming year's current expense budget, including consideration of possible increases in property tax revenues.	Before legislative body votes on the property tax levy. Deadlines for levy setting are in step 6.	
6.	Setting tax levies (RCW 84.52.020 and .070)	On or before November 15 for cities (except code cities). On or before November 30 for code cities and towns.	
7.	Upon receipt of the estimates, the auditor prepares the county budget and submits it to the board of county commissioners.		On or before the first Tuesday in September.
8.	Chief administrative officer prepares preliminary budget and budget message and files it with the city clerk.	At least 60 days before the ensuing fiscal year.	
9.	Clerk publishes notice of filing of preliminary budget with city clerk and publishes notice of public hearing on it once a week for two consecutive weeks.	Published during the first two weeks in November.	
10.	The legislative body, or a committee thereof, must schedule hearings on the budget or parts of the budget, and may require the presence of department heads.	Prior to the final hearing.[1]	

1 Since the statute does not specify form of notification, cities and towns should follow their normal procedure.

THE ANNUAL OR BIENNIAL BUDGET CALENDAR (Con't)

	Steps in Budget Preparation	Time Limitation: Cities (Chapter 35.33, 35A.33, 35.34, 35A.34 RCW)	Time Limitation: Counties (Chapter 36.40 RCW)
11.	Copies of the preliminary budget are made available to citizens upon request (see Note B).	Not later than six weeks before January 1.	Two weeks prior to hearing.
12.	Budget hearing notice	Publish notice once for two consecutive weeks. State availability of budget at clerk's office and schedule for final public hearing.	Publish notice once for two consecutive weeks. State availability and location of budget. Advise of schedule for final public hearing.
13.	Final hearing on proposed budget	On or before first Monday of December, and may be continued to not later than the 25th day prior to next fiscal year.	On the first Monday in October (see Note C).
14.	Adoption of budget for next fiscal year. Send copies of final budget to the State Auditor's Office.	Adopt by ordinance. Following the public hearing and prior to the beginning of the ensuing fiscal year. Also, send a copy of the budget to the Municipal Research and Services Center.	Adopt by resolution. Following the public hearing and prior to the beginning of the ensuing fiscal year.
15.	Mid-biennial review and modification. Send copies of modified budget to the State Auditor's Office.	Provide by ordinance for this step. If provided for, shall occur no sooner than 8 months after start nor later than conclusion of first year of the fiscal biennium.	Adopt by ordinance/resolution. Should occur no later than the conclusion of first quarter of the second year of the fiscal biennium.[1]

1 As prescribed by the State Auditor's Office (RCW 36.40.250).

NOTES:

A. Or at such other time as the city may provide by ordinance or charter (RCW 35.33.031 through 35.33.051).

RCW 35.33.031 actually provides "On or before the second Monday of the fourth month", etc. Therefore, pursuant to the state budget law, that step (and certain others) could be taken before the dates listed herein.

Budget requirements for first (under 300,000), second and third class municipalities are listed in Chapter 35.33 RCW, as amended, and for Cities under the Optional Municipal Code in Chapter 35A.33 RCW, as amended.

B. The public records section of the Public Disclosure Law guarantees full access to information concerning the conduct of government, with exceptions made for privacy of individuals and efficient administration of government. Citizens participating in the budget process should be aware of their right to inspect and copy any document or public record needed in the evaluation of a county or city budget.

C. The law has established dates for the budget process allowing counties a great deal of flexibility through RCW 36.40.071, to set up alternate dates for budget hearings and other elements of the budget process. Several counties have chosen to set the budget hearings at a later date. Citizens are urged to contact their county commissioner regarding the exact dates for the budget hearing.

Sample

CALL LETTER

TO: All agencies and individuals responsible for submission of budgets

FROM: Designated budget officer

SUBJECT: Notice to file 19___ Budget Estimates

You are hereby notified to file, on or before _(date)_, itemized estimates of resources other than taxes, and of all expenditures/users required by your office or department for the year ____. Please refer to the enclose d budget calendar for related deadlines.

The enclosed forms and instructions are provided for th e preparation and submission of budget estimates. Please submit all estimates to the budget and fi nance department. Any questions regarding the procedures, instructions or forms should be directed to this office.

Your cooperation in meeting scheduled deadlines and responding to requests for additional information will be appreciated by all concerned.

NOTE: This letter may be combined with the *Goals and Priorities Statement* .

Sample

GOALS AND PRIORITIES STATEMENT

TO: (Statement should be addressed to all agencies and individuals responsible for submission of budgets.)

FROM: The Legislative Body

SUBJECT: Goals and Priorities 19___

The purpose of this statement is to advise everyone connected with the budget process of the overall plan for this community and of the priorities we have set to achieve our common goals.

We have made significant progress in overcoming the financial difficulties caused by the large General Fund deficit. It is our hope that, by the end of fiscal 1990, we will no longer be in a deficit fund balance position. However, this does not mean that we have no severe fiscal problems. We will still have cash flow deficits in 1991. It is our intention to build up a modest fund balance in order to provide working capital to meet our expenditures during the entire year, without resorting to borrowing. There are also unavoidable operating expense increases anticipated in 1990 (e.g., staffing the new jail), which will place severe demands on available revenues.

There will be some resources available in 1990 for major capital expenditures. We have established a Capital Improvement Reserve Fund financed from one-half of the additional half cent sales tax. Therefore, at least $500,000 in 1990 will be allocated to capital items in excess of $50,000, following the guidelines we adopted in early 1989.

Although the rate of inflationary increases has abated somewhat in the last year, we still anticipate that cost increases will be a major problem in 1990 (particularly for utilities). We do intend to provide for moderate salary increases next year, and will attempt to budget accordingly. Based on limited revenues, we should not expect to expand operating programs or hire additional personnel unless expenses can be cut elsewhere or compensating revenue generated.

In light of these objectives and constraints, we are requesting departments to again submit their 1990 budgets based upon current staffing levels and current levels of other budget items. These budget requests should only be increased over the 1989 budgets to take into account anticipated inflationary increases. If you feel strongly that adjustments to your current budget allocations should be made for 1990, a supplemental budget request may be submitted. We would caution you to submit as supplemental budget requests only those items which you feel are absolutely necessary for the effectiveness of your operation, and which can be cost-benefit justified where feasible. We are also requesting each department to scrutinize its operation for ways to reduce costs without significantly affecting operational performance.

Note: It is the intention of this letter to provide managers responsible for budget submissions with guidance concerning the policies and priorities of the legislative body.

Sample

BUDGET MESSAGE

TO: The Legislative Body

FROM: Budget Officer

SUBJECT: Budget Request - 19___

I am pleased to submit for your consideration the 1990 proposed Annual Budget for the City of Example.

Proposed expenditures for 1990, stated on a comparative basis with 1989 and with actual expenditures for 1988 are as follows:

	Expenditures 1988	Budget 1989	Proposed 1990
Classified Proprietary Services	$1,563,043	$1,850,299	$2,059,135
General Governmental Services	370,285	418,911	443,142
Security of Persons and Property	1,044,325	1,161,045	1,231,111
Physical Environment	285,636	296,211	288,968
Transportation	394,360	400,265	577,570
Economic Environment	11,000	11,000	12,500
Mental and Physical Health	12,588	17,600	13,700
Culture and Recreation	287,675	303,865	332,987
Total Appropriations	$3,968,912	$4,459,126	$4,959,113
Estimated Other Financing Uses:			
Operating Transfers Out	793,968	754,358	765,310
Total Estimated/Uses	$4,762,880	$5,223,484	$5,724,423

The budget as proposed is approximately 9.6% higher than 1989 primarily due to increases in propose d expenditures for streets and proposed water, sewer and equipment rental capital expenditures.

The budget is balanced by a proposed levy of $1,231,934 for General Fund purposes, $92,316 for Ambulance and Emergency Aid and $48,160 for General Obligation Debt Service.

The estimated yield from retail sales and use taxes is $271,000, only slightly higher than anticipated for 1989. It is difficult to predict sales tax revenue due to economic fluctuations and construction projects in process in the city.

Budgeted funds do not include any estimated balance to be carried over from the general fund from 1988.

Since Example, unlike other cities, does not utilize utility taxes other than natural gas and cable television, it is not anticipated there will be any significant increases in revenue from any source other than property tax in 1989.

Estimated revenues for 1990 compared to amounts received in 1988 and the latest estimates for 1989 are as follows:

	Actual 1988	Estimated 1989	Estimated 1990
Estimated Beginning Fund Balance	$1,017,155	$ 427,129	$ 420,018
Taxes	1,174,141	1,333,150	1,666,816
Licenses and Permits	26,305	23,850	23,250
Intergovernmental Revenue	356,806	428,469	570,964
Charges for Services	1,718,593	1,863,953	1,782,546
Fines and Forfeits	77,342	83,500	80,500
Miscellaneous Revenue	607,138	185,975	411,919
Total Estimated Revenues	3,960,325	3,918,897	4,535,995
Total Other Estimated Financing Sources	809,845	877,458	786,410
Total All Estimated/Resources	$5,787,325	$5,223,484	$5,724,423

PERSONNEL

Personnel changes in the budget include an additional engineering technician for one-half year in the engineering budget, bringing this staff back to seven people. The ambulance and emergency aid budget includes five paramedics for the complete year as compared to five for one-half year in 1988. The budget includes the position of public works maintenance superintendent, who is the field supervisor for all public works maintenance activities.

Union contracts are being negotiated with three union groups at the present time. The budget does not provide for any salary increase other than normal progressive step increases for those not presently at the top of their position class range.

LAW ENFORCEMENT, FIRE CONTROL AND COMMUNICATIONS

Total costs for law enforcement, fire control and communications are up 6.7% from $925,596 to $987,157. The primary increases are in the area of communications which include funds for radio equipment and replacing volunteer and regular firefighters monitor receiving equipment.

GENERAL

$1,200 is appropriated for the city's contribution to the air pollution control authority, the same as 1989. $4,000 is budgeted for general services of the regional planning commission. $16,825 is appropriated for animal control compared to $15,000 for 1989. $13,700 is budgeted for public health and alcoholism programs.

EQUIPMENT RENTAL

Appropriations for the equipment rental operation are $445,506. $206,318 was appropriated for 1989. Several pieces of equipment are in need of being replaced including a 20-yard refuse compactor truck, 1/2-ton pickup, 1-ton dump truck, tractor mower, two police vehicles and a utility trailer. A vacuum sewer cleaner vehicle may be purchased if funds are available.

Many desirable capital improvements such as storm sewer, street resurfacing and rebuilding, and park improvements are not included in the 1990 budget. Hopefully, an increase in the city's tax base for 1991 and beyond will permit the inclusion of some of these essential projects.

Very truly yours,

_____

Mayor

Sample

BUDGET ORDINANCE

Ordinance No. _____

An ordinance adopting the budget for the City of Example, Washington, for the fiscal year ending December 31, 1990.

WHEREAS, the mayor of the City of Example, Washington completed and placed on file with the city clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said city for the fiscal year ending December 31, 1990, and a notice was published that the council of said city would meet on the 3rd day of December, 1989 at the hour of 7:00 p.m., at the council chambers in the city hall of said city for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the said city council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Example for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, the City Council of the City of Example do ordain as follows:

Section 1. The budget for the City of Example, Washington, for the year 1990 is hereby adopted at the fund level in its final form and content as set forth in the document entitled (give exact title of your budget book), 3 copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Example, and aggregate totals (net of transactions between funds) for all such funds combined, for the year 1990 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 1990 as set forth below:

Fund	Department	Amount
General	Legislative	$ 15,060
	Judicial	26,970
	Executive	6,840
	Financial and Administrative	179,913
	Legal	26,099
	Personnel	7,900
	Other Governmental Services	87,000
	Law Enforcement	608,886
	Fire Control	301,646
	Detention and/or Correction	1,300
	Emergency Services	2,450
	Communications	42,195
	Engineering	261,095
	Pollution Control	1,200
	Planning	6,350

Other Physical Environment	19,325
Health	13,700
Parks and Recreational Facilities	99,050
Other Financing Uses-Interfund	516,935
Total General Fund	$2,223,914

City Street	360,100
Arterial Street	323,000
Library	220,537
Emergency Rescue	$229,834
Fire Equipment Cumulative Reserve	1,370
Other Financing Uses-Interfund Transfers	61,820
1981 General Obligation Street Bond Redemption	31,310
1975 Library General Obligation Bond Redemption	16,850
City Sanitary	378,874
Water	1,032,702
Other Financing Uses-Interfund Transfers	186,553
1975 Water-Sewer Bond Redemption	168,803
Farmers Home Administration Bond Redemption	17,750
Equipment Rental	445,506
Unemployment Compensation	15,500
Firemen's Pension	10,000
Total All Funds	$5,724,423

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Stat e Auditor's Office and to the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after its publication according to law.

Passed by the council and approved by the mayor this 3rd day of December, 1989.

Signed _____ Attest _____
Mayor Clerk

Approved as to Form:

_____
City Attorney

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TABLE OF CONTENTS

Page

Chapter 1. Accounting Principles And General Procedures

A. Fund Types And Accounting Principles 1
B. Internal Control 7

Chapter 2. Revenues And Receipts

A. Electronic Funds Transfer 1

Chapter 3. Expenditures And Disbursements

A. Payroll Accounting 1
B. Employee Travel 5
C. Petty Cash 8
D. Voucher Certification And Approval 9
E. Use Of Payroll And Claims Funds 11

Chapter 4. Interfund Transactions

A. Interfund Loans 1
B. Transfers Of Property Between Funds 2

Chapter 5. Grant And Project Accounting

A. Accounting For Grants 1
B. Pass-Through Grants 4
C. Joint Venture Accounting 5

Chapter 6. Current Assets

A. Investments 1
B. Investment Of Moneys Held In Trust 9
C. Compensating Balances 11

Chapter 7. Inventories And Fixed Assets

Chapter 8. Assessments And Other Assets

A. Accounting For Special Assessments 1

Chapter 9. Debt And Leases

A. Limitation Of Indebtedness 1
B. Municipal Leases 2
C. Bonds And Revenue Warrants 3
D. Issuance Of Duplicate Instruments 4

Chapter 10. Other Liabilities

A. Arbitrage Rebates 1

Chapter 11. Equities And Reserves

Chapter 12. Interpretations And Miscellaneous

The following principles are basic rules of accounting and financial reporting for Category 2 local governments.

ACCOUNTING AND REPORTING CAPABILITIES

1. A governmental accounting system must make it possible to determine and demonstrate compliance with finance-related legal and contractual provisions.

FUND ACCOUNTING SYSTEMS

2. Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

TYPES OF FUNDS

3. Presented below is a system to classify all funds used by local government and the assignment of code numbers to identify each type of fund. A three digit code is used: the first digit identifies the fund type and the next two digits will be assigned by the governmental unit to identify each specific fund.

Governmental Funds

Code	
000	The General Fund (Current Expense Fund) - to account for all financial resources except those required to be accounted for in another fund.

100 Special Revenue Funds - to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes (see note after 300 series).

Arterial Highways (RCW 46.68.115)*
Auditor's Operation and Maintenance Fund (RCW 36.22.170)
Cemetery
City or Town Property Redemption (RCW 35.44.130)
City Street*
Contingency
County Land Assessment (RCW 36.33.120)
County Road
Cumulative Reserve (RCW 35.21.070 and 36.33.020)
Emergency
Health
Hotel/Motel Tax
Jail Industries (RCW 36.110.090)
Library
Park
Rural Arterial Projects
Street Utilities (RCW 82.80.050)**
Transportation Improvement Board
Treasurer's Operation and Maintenance Fund (RCW 84.56.020)
Urban Renewal

200 Debt Service Funds - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Use 400 (Enterprise Funds) per debt related to your utilities.

300 Capital Projects Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Arterial Highways (RCW 46.68.115)
Building
Construction
County Road Projects
Library Improvement
Reserve
Rural Arterial Projects
Street Improvement
Transportation Improvement Board

NOTE: Activities in all of the following funds may be properly classified as activities of a "special revenue" or a "capital projects" fund type: Road Fund, Street Fund, Arterial Street, Rural Arterial Projects, Transportation Improvement Board (TIB). Any county or city may classify all of these funds as "special revenue" funds; or may separately classify the construction activities in "capital projects" funds. Special revenue classification is appropriate because most municipalities do not capitalize infrastructure, because the "project accounting" within a fund will satisfy resource segregation requirements, and because capital project fund classification is required only when a "major capital facility" is being constructed.

* Cities or towns with populations under 15,000 may combine the street and arterial highways funds.

** Street Utilities Fund can be classified as a proprietary fund type at the discretion of a reporting entity.

Proprietary Funds

400 Enterprise Funds - to account for operations (a) that are normally financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenditures incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Airport	Multipurpose Centers
Ambulance	Museum
Cemetery	Parking
Convention Centers	Railroad
Electric	Sewer
Ferry	Solid Waste Disposal
Garbage Collection	Stadium
Gas	Storm Drainage
Golf Courses	Swimming Pools
Hospitals and Convalescent Centers	Transit
Libraries	Water
Marinas	

NOTE: Separate funds are not required for bond redemption, construction, reserves, or deposits, for any utility. If separated, use 400 series number. Separate funds are not required even though bond covenants may stipulate a "bond reserve fund," bond construction fund," etc. The bond covenant use of the term "fund" is not the same as the use in governmental accounting. For bond covenants, "fund"means only a segregation or separate account, not a self-balancing set of accounts.

500 Internal Service Funds - to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Asphalt Manufacturing	Printing and Duplication
Communications/Alarm/Dispatch	Property Management
Data Processing	Purchasing and Central Stores
Equipment Rental	Risk Management
Mechanical Shops	Unemployment Compensation
Pits and Quarries	Worker's Compensation

Fiduciary Funds

600 Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) nonexpendable trust funds, (b) pension trust funds, (c) expendable trust funds, and (d) agency funds. Nonexpendable and pension trust funds often involve more complex administrative and financial functions than do expendable trust and agency funds.

601-610 Nonexpendable Trust Funds. Assets accounted for in this fund type are considered nonexpendable as to their principal (corpus).

Endowment (nonexpendable principal)
Memorial (nonexpendable principal)

611-620 Pension Trust Funds

Firemen's Pension
Policemen's Pension

621-630 Expendable Trust Funds. Assets accounted for in this fund type are considered expendable as to their principal (corpus).

Deposit (Utility Deposit Funds are classified in the 400 fund type)
Endowment (expendable principal)
Memorial (expendable principal)

631-699 Agency Type Funds.

Claims Clearing
Criminal Justice Training
Deferred Compensation
District Court Suspense
Districts (Television, School, Conservation, PUD, Water, Sewer, Health, Hospital, Port, Cemetery, Etc.)
Fiscal Agency Clearing
Forest Board
Forest Patrol
Judge's Salary
DUI Penalty
Payroll Clearing (Salary)
Real Estate Excise Tax
State General
Traffic Safety Education
Treasurer's Suspense
Winter Recreational Parking

NUMBER OF FUNDS

4. Governmental units should establish and maintain the minimum number of funds consistent with legal and operating requirements. Unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Note that judicious use of department, program, and other subsidiary coding can often satisfy legislative intent.

BUDGETING, BUDGETARY CONTROL, AND BUDGETARY REPORTING

5. a. An annual/biennial budget must be adopted by every governmental unit.

b. The accounting system should provide the basis for appropriate budgetary control.

c. Budgetary comparisons must be included in the appropriate financial statements and schedules for funds for which an annual/biennial budget has been adopted.

TRANSFER, REVENUE AND EXPENDITURE ACCOUNT CLASSIFICATIONS

6. a. Interfund transfers, proceeds of general long-term debt issues (and material proceeds of fixed asset disposition) should be classified separately from fund revenues and expenditures (e.g., nonrevenues, nonexpenditures).

b. Governmental fund revenues should be classified by fund and by the sources indicated in Part 1, Chapter 3. Expenditures should be classified by fund and by the categories indicated in Part 1, Chapter 4.

c. Proprietary fund revenues and expenditures should be classified in essentially the same manner as those of similar business organizations, functions, or activities.

COMMON TERMINOLOGY AND CLASSIFICATION

7. A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

INTERIM AND ANNUAL FINANCIAL REPORTS

8. a. Appropriate interim financial statements and reports of operating results and other pertinent information should be prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes. (RCW 35.33.141, 35A.33.140 and 36.40.210)

b. Annual reporting requirements are prescribed by the State Auditor's Office. See Part 4 for details.

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INTRODUCTION

This section contains the internal control standards to be followed by local governments in establishing and maintaining systems of internal control. Internal control systems are to reasonably ensure that the following objectives are achieved:

Expenditures and commitments comply with applicable law.

Assets are safeguarded against waste, loss, unauthorized use, and misappropriation.

Transactions are recorded properly so that reliable financial and statistical reports can be prepared and accountability for assets is maintained.

The following concept of internal control is useful in understanding and applying the internal control standards set forth and discussed on succeeding pages:

> An internal control system consists of the plan of organization and methods and procedures adopted by management to ensure that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data are obtained, maintained, and fairly disclosed in reports.

The ultimate responsibility for good internal controls rests with management. Internal controls should not be looked upon as separate, specialized systems. Rather, they should be recognized as an integral part of each system that management uses to regulate and guide its operations. In order to ensure the proper conduct of government business, management must periodically review its internal control systems. This review should be sufficient in scope to provide the answers to several basic questions:

- Are the systems we have in place adequate to manage and account for our resources, meet our goals and objectives, and insure compliance with state and federal regulations?

- Is there an audit trail from our reports to our source documents or will we have to rely on someone to "remember" the facts?

- Are all our departments properly using the systems we have in place and are they complying with our internal policies and procedures?

- Have we strengthened our system of internal control by segregating duties among our employees to provide crosschecks and by providing for the physical security of our assets (e.g., official prenumbered receipts, locking cash drawers, regular inventories, etc.) to the maximum extent practicable?

These are the broad questions your auditor will also seek to answer through the course of his or her audit. If you are satisfied with the results of your review, then there is a much greater likelihood that your auditor will also be satisfied. If you identify problem areas, then you have an opportunity to discuss them with your auditor and to correct them before the auditor is obliged to comment on the problems in his or her report.

The following internal control standards, based on those established by the U.S. General Accounting Office, define the minimum level of quality acceptable for internal control systems in operation and constitute the criteria against which systems will be evaluated. These internal control standards apply to all operations and administrative functions but are not intended to limit or interfere with duly granted authority related to development of legislation, rulemaking, or other discretionary policymaking in an agency.

INTERNAL CONTROL STANDARDS

General Standards

1. Reasonable Assurance. Internal control systems are to provide reasonable assurance that the objectives of the systems will be accomplished.

2. Appropriate Organization Structure. The organization of an agency is to provide its management with the overall framework for planning, directing, and controlling its operations. Good internal control requires clear lines of authority and responsibility; appropriate reporting relationships; and appropriate separation of authority.

3. Competent Personnel. Managers and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to accomplish their assigned duties, as well as understand the importance of developing and implementing good internal controls.

4. Control Objectives. Internal control objectives are to be identified or developed for each agency activity and are to be logical, applicable, and reasonably complete.

5. Control Techniques. Internal control techniques are to be effective and efficient in accomplishing their internal control objectives.

Specific Standards

1. Documentation. Internal control systems and all transactions and other significant events are to be clearly documented, and the documentation is to be readily available for examination.

2. Recording of Transactions and Events. Transactions and other significant events are to be promptly recorded and properly classified.

3. Execution of Transactions and Events. Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority.

4. Separation of Duties. Key duties and responsibilities in authorizing, processing, recording, and reviewing transactions should be separated among individuals.

5. Supervision. Qualified and continuous supervision is to be provided to ensure that internal control objectives are achieved.

6. Access to and Accountability for Resources. Access to resources and records is to be limited to authorized individuals, and accountability for the custody and use of resources is to be assigned and maintained.

   Periodic comparison shall be made of the resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset.

Audit Resolution Standard

Prompt Resolution of Audit Findings. Managers are to (1) promptly evaluate findings and recommendations reported by auditors, (2) determine proper actions in response to audit findings and recommendations, and (3) complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.

EXPLANATION OF GENERAL STANDARDS

General internal control standards apply to all aspects of internal controls.

REASONABLE ASSURANCE

Internal control systems are to provide reasonable assurance that the objectives of the systems will be accomplished.

The standard of reasonable assurance recognizes that the cost of internal control should not exceed the benefit derived. Reasonable assurance equates to a satisfactory level of confidence under given considerations of costs, benefits, and risks. The required determinations call for judgment to be exercised.

In exercising that judgment, agencies should:

- Identify (1) risks inherent in agency operations, (2) criteria for determining low, medium, and high risks, and (3) acceptable levels of risk under varying circumstances.

- Assess risks both quantitatively and qualitatively.

Cost refers to the financial measure of resources consumed in accomplishing a specified purpose. Cost can also represent a lost opportunity, such as a delay in operations, a decline in service levels or productivity, or low employee morale. A benefit is measured by the degree to which the risk of failing to achieve a stated objective is reduced. Examples include increasing the probability of detecting fraud, waste, abuse, or error; preventing an improper activity; or enhancing regulatory compliance.

APPROPRIATE ORGANIZATION STRUCTURE AND COMPETENT PERSONNEL

The organization of an agency is to provide its management with the overall framework for planning, directing, and controlling its operations. Good internal control requires clear lines of authority and responsibility; appropriate reporting relationships; and appropriate separation of authority.

Managers and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to accomplish their assigned duties, as well as understand the importance of developing and implementing good internal controls.

The standards require managers and their staff to maintain and demonstrate (1) personal and professional integrity, (2) a level of skill necessary to help ensure effective performance, (3) an understanding of internal controls sufficient to effectively discharge their responsibilities, and (4) adequate supervision, training, and motivation of employees.

Many elements influence the integrity of managers and their staff. For example, personnel should periodically be reminded of their obligations under an operative code of conduct.

In addition, hiring and staffing decisions should include pertinent verification of education and experience and, once on the job, the individual should be given the necessary formal and on-the-job training. Managers who possess a good understanding of internal controls are vital to effective control systems.

Counseling and performance appraisals are also important. Overall performance appraisals should be based on an assessment of many critical factors, one of which should be the implementation and maintenance of effective internal controls.

CONTROL OBJECTIVES

Internal control objectives are to be identified or developed for each agency activity and are to be logical, applicable, and reasonably complete.

This standard requires that objectives be tailored to an agency's operations. All operations of an agency can generally be grouped into one or more categories called cycles. A cycle comprises all the specific activities (such as identifying, classifying, recording, and reporting information) required to process a particular transaction or event. Cycles should be compatible with an agency's organization and division of responsibilities.[1]

Cycles can be categorized in various ways. For example:

- Agency management
- Financial
- Program (operational)
- Administrative

Agency management cycles cover the overall policy and planning, organization, data processing, and audit functions. Financial cycles cover the traditional control areas concerned with the flow of funds (revenues and expenditures), related assets and financial information. Program (operational) cycles are those agency activities that relate to the mission(s) of the agency and which are peculiar to a specific agency. Administrative cycles are those agency activities providing support to the agency's primary mission, such as library services, mail processing and delivery, and printing. The four types of cycles obviously interact, and controls over this interaction must be established. For example, a typical grant cycle would be concerned with eligibility and, if awarded, administration of the grant. At the time of award, the grant (program) and disbursement (financial) cycles would interface to control and record the payment authorization.

Complying with this standard calls for identifying the cycles of agency operations and analyzing each in detail to develop the cycle control objectives. These are the internal control goals or targets to be achieved in each cycle. The objectives should be tailored to fit the specific operations in each agency and be consistent with the overall objectives of internal controls.

CONTROL TECHNIQUES

Internal control techniques are to be effective and efficient in accomplishing their internal control objectives.

Internal control techniques are the mechanisms by which control objectives are achieved. Techniques include, but are not limited to, such things as specific policies, procedures, plans of organization (including separation of duties), and physical arrangements (such as locks and fire alarms). This standard requires that internal control techniques continually provide a high degree of assurance that the internal control objectives are being achieved. To do so they must be effective and efficient.

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[1] The U.S. Office of Management and Budget has issued a suggested list of cycles and related control objectives that local governments may find useful in identifying their cycles and cycle control objectives. This list is provided in Attachment 1 to this section.

To be effective, techniques should fulfill their intended purpose in actual application. They should provide the coverage they are supposed to and operate when intended. As for efficiency, techniques should be designed to derive maximum benefit with minimal effort. Techniques tested for effectiveness and efficiency should be those in actual operation and should be evaluated over a period of time.

EXPLANATION OF SPECIFIC STANDARDS

A number of techniques are essential to providing the greatest assurance that the internal control objectives will be achieved. These critical techniques are the specific standards discussed below.

DOCUMENTATION

Internal control systems and all transactions and other significant events are to be clearly documented, and the documentation is to be readily available for examination.

This standard requires written evidence of (1) an agency's internal control objectives and techniques and accountability systems and (2) all pertinent aspects of transactions and other significant events of an agency. Also, the documentation must be available as well as easily accessible for examination.

Internal control documentation includes written policies, organization charts, procedural write-ups, manuals, memoranda, flowcharts, decision tables, completed questionnaires, software, and related written materials used to describe the internal control methods and measures, to communicate responsibilities and authority for operating such methods and measures, and to serve as a reference for persons reviewing the internal controls and their functioning.

Documentation of internal control systems should include identification of the cycles and related objectives and techniques, and should appear in management directives, administrative policy, and accounting manuals. Documentation of transactions or other significant events should be complete and accurate and should facilitate tracing the transaction or event and related information from its origin through the period it is in process to its final disposition.

Complying with this standard requires that the documentation of internal control systems and transactions and other significant events be purposeful and useful to managers in controlling their operations and to auditors or others involved in analyzing operations.

RECORDING OF TRANSACTIONS AND EVENTS

Transactions and other significant events are to be promptly recorded and properly classified.

Transactions must be promptly recorded if pertinent information is to maintain its relevance and value to management in controlling operations and making decisions. This standard applies to (1) the entire process or life cycle of a transaction or event and includes the initiation and authorization, (2) all aspects of the transaction while in process, and (3) its final classification in summary records. Proper classification of transactions and events refers to the organization and format of information on summary records from which reports and statements are prepared.

EXECUTION OF TRANSACTIONS AND EVENTS

Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority.

This standard deals with management's decision to exchange, transfer, use, or commit resources for specified purposes under specific conditions. It is the principal means of assuring that only valid transactions and other events are entered into. Authorization should be clearly communicated to managers and employees and should include the specific conditions and terms under which authorizations are to be made. Conforming to the terms

of an authorization means that employees are carrying out their assigned duties in accordance with directives and within the limitations established by management.

SEPARATION OF DUTIES

Key duties and responsibilities in authorizing, processing, recording, and reviewing transactions should be separated among individuals.

To reduce the risk of error, waste, or wrongful acts or to reduce the risk of them going undetected, no one individual should control all key aspects of a transaction or event. Rather, duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balances exist. Key duties include authorizing, approving, and recording transactions; issuing and receiving assets; making payments; and reviewing or auditing transactions. Collusion, however, can reduce or destroy the effectiveness of this internal control.

SUPERVISION

Qualified and continuous supervision is to be provided to ensure that internal control objectives are achieved.

This standard requires supervisors to continuously review and approve the assigned work of their staffs. It also requires that they provide their staffs with the necessary guidance and training to help ensure that errors, waste, and wrongful acts are minimized and that specific management directives are achieved.

Assignment, review, and approval of staff work requires

- clearly communicating the duties, responsibilities, and accountabilities assigned each staff member;
- systematically reviewing each member's work to the extent necessary; and
- approving work at critical points to ensure that work flows as intended.

Assignment, review, and approval of staff work should result in the proper processing of transactions and events including (1) following approved procedures and requirements, (2) detecting and eliminating errors, misunderstandings, and improper practices, and (3) discouraging wrongful acts from occurring or from recurring.

ACCESS TO AND ACCOUNTABILITY FOR RESOURCES

Access to resources and records is to be limited to authorized individuals, and accountability for the custody and use of resources is to be assigned and maintained. Periodic comparison shall be made of the resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset.

The basic concept behind restricting access to resources is to help reduce the risk of unauthorized use, loss to the government, and to help achieve the directives of management. However, restricting access to resources depends upon the vulnerability of the resource and the perceived risk of loss, both of which should be periodically assessed. For example, access to and accountability for highly vulnerable documents, such as check stocks, can be achieved by

- keeping them locked in a safe,
- assigning or having each document assigned a sequential number, and
- assigning custodial accountability to responsible individuals.

Other factors affecting access include the cost, portability, exchangeability, and the perceived risk of loss or improper use of the resource. In addition, assigning and maintaining accountability for resources involves directing and communicating responsibility to specific individuals within an agency for the custody and use of resources in achieving the specifically identified management directives.

EXPLANATION OF THE AUDIT RESOLUTION STANDARD

> *Managers are to (1) promptly evaluate findings and recommendations reported by auditors, (2) determine proper actions in response to audit findings and recommendations, and (3) complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.*

The audit resolution standard requires managers to take prompt, responsive action on all findings and recommendations made by auditors. Responsive action is that which corrects identified deficiencies. Where audit findings identify opportunities for improvement rather than cite deficiencies, responsive action is that which produces improvements.

The audit resolution process begins when the results of an audit are reported to management, and is completed only after action has been taken that (1) corrects identified deficiencies, (2) produces improvements, or (3) demonstrates that audit findings and recommendations are either invalid or do not warrant management action.

Auditors are responsible for following up on audit findings and recommendations to ascertain that resolution has been achieved. Auditors' findings and recommendations should be monitored through the resolution and followup processes. Top management should be kept informed through periodic reports so it can assure the quality and timeliness of individual resolution decisions.

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COMMON EVENT CYCLES AND SUGGESTED CONTROL OBJECTIVES IN FEDERAL AGENCIES

This attachment presents a list of event cycles commonly found in Federal agencies and agency components. Also included are certain types of assets that are highly susceptible to loss and for which controls are vital, e.g., cash, materials and supplies. Finally, the list provides suggested control objectives for each event cycle/type of asset.

Event cycles are the processes used to initiate and perform related activities, create the necessary documentation, and gather and report related data. In other words, an event cycle is a series of steps taken to get something done. Each program and administrative function performed within an agency or agency component contains one or more event cycles. For example, an entitlement program could contain the following event cycles: information gathering and verification, eligibility determination, information processing and record keeping, payment, and monitoring. The event cycles for an administrative function could include payroll, procurement of supplies and materials, correspondence handling, etc.

The purpose of the list is to help agencies and agency components identify the event cycles and types of assets and control objectives that need to be considered when performing internal control reviews. The list is neither all inclusive nor mandatory. Agencies will probably operate event cycles not included on the list and certainly will not operate all cycles included in the list. Also, internal control objectives listed may not be appropriate for a particular situation. Accordingly, each agency should use this list as a guide to identify event cycles and develop internal control objectives for its programs and administrative functions that are covered by these guidelines. (Similar lists are available from the General Accounting Office, professional associations, and private organizations.)

Finally, in establishing control objectives and control techniques, as well as in performing internal control reviews, agencies should be mindful of the inherent limitations (budget constraints, statutory and regulatory restrictions, staffing limitations, etc.) which constrain agency action. Such limiting factors need to be considered in determining whether there is reasonable assurance that the control objectives are being achieved.

I. OPERATIONS CYCLES

The operations cycles are intended to encompass the agency's program activities that are subject to these guidelines. The differences in agency missions make it impossible to develop a representative list of operations cycles and corresponding control objectives. Hence, each agency/agency component should examine its own programs and define the appropriate event cycles and control objectives.

The following are the operations cycles for some typical government programs and the internal control objectives for these cycles.

A. Production Activities

The primary internal control objectives normally associated with production activities include the following:

1. A production plan is authorized defining the products to be manufactured, the timing and quantities of production, and the needed inventory levels.

2. Lead time schedules are timely and accurate and permit realistic due dates.

3. Product quality and engineering standards exist and are monitored to ensure that quality products are produced as efficiently as possible.

4. Production controls exist to ensure that the plant is operating with the optimum mix of resources including labor, equipment, and materials.

5. Production controls exist to prevent the manufacture of unauthorized products or quantities of products.

6. Resources used and products completed are timely and accurately reported.

7. Production costs are computed accurately and recorded timely.

8. Recorded balances of inventory, property, and related activity are periodically substantiated and evaluated.

B. Loans and Loan Guarantees

The primary internal control objectives normally associated with loans and loan guarantees include the following:

1. Applications for loans and loan guarantees are evaluated for appropriateness of eligibility, collateral, if required, and other qualifying criteria prior to approval.

2. Security interest in property used as collateral is properly recorded, filed, and documents secured by a responsible custodian.

3. Accurate receivables agings are prepared systematically and timely.

4. Loan and loan guarantee repayments are collected, controlled and reported in a manner that is consistent with applicable appropriations, other law, and policy.

5. Periodic estimates are made of uncollectible loan balances with such estimates timely reported to management.

6. Proper write-off, conversion, and settlement or forgiveness of delinquent loans is assured.

C. Grants

The primary internal control objectives normally associated with grants include the following:

1. Accurate maintenance of the factors used in distribution formulae for entitlement grants.

2. Grantees' program eligibility requirements are sufficiently detailed to ensure that the program beneficiaries and other interested parties understand the qualifications to receive prescribed benefits.

3. Grantees maintain sound organizational, budgetary and accounting systems that are periodically reviewed and evaluated.

4. Grantees' procurement procedures comply with regulations.

5. Grantees properly maintain, safeguard, and account for government financed property and equipment.

6. Grantees maintain current cost allocation plans and overhead rates.

7. Grantees are paid only for allowable costs and amounts.

8. Financial and compliance audits of grantee activity are performed at least once every two years.

9. Prompt and appropriate grant close-out actions are taken.

II. INTERNAL MANAGEMENT AND ADMINISTRATION CYCLES

A. Organization

The primary internal control objective normally associated with organization includes the following:

1. Responsibility for the performance of all duties is specifically assigned and appropriately separated along with necessary delegations of authority to sufficient numbers of qualified employees.

B. Personnel Policies And Practices

The primary internal control objectives normally associated with personnel policies and practices include the following:

1. Personnel ceilings are strictly enforced.

2. Recruitment, training, evaluation, and termination practices are operating in accordance with applicable laws and regulations and in a manner that promotes economy and efficiency of operations.

3. Appropriate standards of conduct are communicated and enforced.

4. Employment records are promptly, completely and accurately established with proper safeguards against unauthorized access or the preparation of fictitious records.

C. Administrative Support Services

The primary internal control objectives normally associated with administrative services include the following:

1. Services provided meet the organization's legitimate needs.

2. Services are conducted in a manner that promotes economy and efficiency in operations.

3. Safeguards exist to prevent unauthorized or wasteful use of such services.

   a. Periodicals, Pamphlets, and Audiovisual Products

      - Periodicals, pamphlets, and audiovisual products are related to agency mission, contribute to solution of an identifiable need, and are appropriate in format and scope for the intended audience.

      - Periodicals, pamphlets, and audiovisual products are not duplicative of other materials that convey the same message.

- Periodicals, pamphlets, and audiovisual products are produced or acquired in a cost-effective manner.

- Completed periodicals, pamphlets and audiovisual products are consistent with the planned product and distributed in conformance with an approved distribution plan.

b. Consulting and Related Services

- Services are secured for an appropriate purpose, i.e., to obtain specialized opinions or professional or technical advice which does not exist or is not available within the agency or another agency, outside points of view to avoid excessively limited judgments on critical issues, advice regarding developments in industry, university, or foundation research, opinion of noted experts whose national or international prestige can contribute to the success of important projects, or assistance to complete a necessary project within a specified period of time.

- Services are not used to perform work of a policy/decision-making or managerial nature that is the direct responsibility of agency officials, or to bypass or undermine personnel ceilings, pay limitations, or competitive employment procedures; or to aid in influencing or enacting legislation.

- Services are secured through maximum competition, without preference to former government employees.

- Payments for services bear a relation to work completed.

- Services provided meet the organization's specific needs and advice and recommendations are implemented, unless there are valid reasons to the contrary.

c. Long-Term Training

- Long-term training is provided only when the necessary knowledge or set of skills requires a comprehensive study program which cannot be accomplished by a series of unconnected short-term courses; the time span for the acquisition of the knowledge or skill is such that a concentrated or long-term program is most feasible; and the set of knowledges or skills is so complex, new or unique that it cannot be readily obtained on a short-term basis or through other means.

- Nominees continue in agency service for an appropriate period following completion of long-term training.

- Long-term training is relevant to selected employees' current and/or projected assignments, required skills and knowledge, individual development plan, and career potential; and is appropriate for his or her commitment to the organization and Federal service.

d. Space Acquisition and Utilization

- Need for and intended use of space is adequately justified.

- Requesting unit conforms with space allowance standards.

- Request cannot be met by realignment of existing space assignments or use of vacant or under-utilized space.

- Space is leased on the most favorable basis to the Government, with due consideration to maintenance and operational efficiency.

- Lease charges are consistent with prevailing scales in the community for comparable facilities.

- Legal requirements, such as facilities for the handicapped and fire safety features, are satisfied.

- Lease contains provisions necessary to administer the agreement, such as duration of lease, including clearly stated renewal rights; base for future escalations; liquidated damages provision; stated costs for overtime usage; and termination rights.

- Lease conforms with agency and Administration goals and priorities and legal requirements.

D. Advisory and Technical Services

The primary internal control objectives normally associated with advisory and technical services include the following:

1. Services provided meet the organization's legitimate needs.

2. Services are conducted in a manner that promotes economy and efficiency in operations.

3. Safeguards exist to prevent unauthorized or wasteful use of such services.

E. Security and Safeguarding of Classified Material

The primary internal control objectives normally associated with security and safeguarding classified material are the following:

1. Documents are appropriately classified.

2. Appropriate safeguards exist to prevent unauthorized access to classified materials.

F. Audit Followup

The primary internal control objectives normally associated with audit followup include the following:

1. Audit resolution and corrective actions pertaining to audit recommendations are made on a timely basis.

2. Audits resolved and corrective action on audit recommendations are scheduled in accordance with specific criteria.

3. Accurate records of the status of audit reports and recommendations are maintained through the entire process of resolution and corrective action.

4. Major disagreements between the audit organization and agency management or contracting officials are resolved on a timely basis.

5. Resolution actions are consistent with law, regulation, and Administration policy.

6. Resolution and correction action on recommendations involving more than one program, agency, or level of government are coordinated.

7. Required reports are reliable, accurate, and submitted on a timely basis.

8. Claims arising from audit disallowances are promptly recorded as receivables and collected in accordance with the Federal Claims Collection Act.

9. Interest on audit-related debt is charged promptly, without regard to whether the disallowance is or will be appealed.

III. INFORMATION PROCESSING AND REPORTING CYCLES

A. Information Collection

The primary internal control objectives normally associated with information collection are the following:

1. Information collected is meaningful and useful.

2. Information collected is reliable.

3. Information is arranged in an orderly fashion.

4. Information is maintained on a current basis.

B. Correspondence Handling

The primary internal control objectives normally associated with correspondence handling are the following:

1. Correspondence is channeled to the appropriate parties.

2. Replies are made promptly, accurately and responsively.

C. Records Maintenance

The primary internal control objectives normally associated with records maintenance are the following:

1. Records are readily available.

2. Records are adequately protected.

3. Only necessary records are retained.

D. Automatic Data Processing

The primary internal control objectives normally associated with automatic data processing are as follows:

1. Proper authorization of transaction inputs, adequate edit checks, and necessary safeguards of sensitive input forms to insure accurate, proper, complete and timely entry of information.

2. Data is safeguarded to prevent unauthorized access, improper changes, or loss.

3. Appropriate controls exist to detect unauthorized use of the system.

4. Outputs are produced accurately, completely and timely.

IV. ASSET AND LIABILITY CYCLES

A. Cash

1. Physical security safeguards are maintained where cash is stored and processed.

2. Cash, check signing machines, signature dies, and blank, partially prepared, mutilated, and voided checks are protected from unauthorized use.

3. Receipts are recorded properly and timely and deposited promptly.

4. Disbursements are recorded properly and timely.

5. An effective cash management system is maintained.

B. Negotiable Instruments and Other Investments

The primary internal control objectives normally associated with negotiable instruments and other investments include the following:

1. Physical security safeguards are maintained where negotiable instruments and other investments are stored and processed.

2. Bonds, drafts, and other securities are protected from unauthorized use.

3. Timely and accurate accounting is maintained.

4. Investments comply with legal requirements.

5. Interest and other investment income is collected promptly when due.

C. Letters of Credit

The primary internal control objectives normally associated with letters of credit include the following:

1. Letters of credit are issued only to large dollar recipients who have a continuing relationship with the Federal Government and an adequate cash management system.

2. Amounts available under letters of credit do not exceed available award authority or immediate cash needs.

3. Assurance exists that funds are used only for intended purpose.

4. Cash balances in recipients' hands do not exceed recipients' needs.

D. Receivables

The primary internal control objectives normally associated with receivables include the following:

1. Prompt and accurate recording of all receivables.

2. Ability to determine and report sources and age of receivables.

3. Continuous and timely attempts are made to collect receivables due.

4. Identification of the portion of the receivables that may not be collectible.

5. Validity of write-offs, conversions, and settlement or forgiveness of receivables.

6. Repayments collected, controlled and reported in a manner consistent with applicable law and regulations.

7. Title to property used as collateral is properly recorded, filed, and secured.

E. Capital Assets And Materials Inventories

The primary internal control objectives normally associated with capital assets and materials inventories include the following:

1. Only authorized and needed property is procured.

2. Receipts of property are recorded timely and accurately in source documents and accounting records.

3. Detailed subsidiary records are maintained for individual capital assets and significant categories of materials inventories and are periodically reconciled to control accounts.

4. Periodic physical verification is made of the existence and condition of property and inventories.

5. Physical security measures are commensurate with the size, type and value of property.

6. Issues, transfers, retirements, and losses are reported and accounted for timely.

7. Assets are properly requisitioned and used exclusively for government activities.

8. Records of asset use are accurately maintained.

F. Payables, Debt, and Other Liabilities

The primary internal control objectives normally associated with payables, debt, and other liabilities include the following:

1. All payables and other claims against the Government are recorded promptly and accurately.

2. Prepayment examinations and certifications of performance are made to ensure validity and clerical accuracy of claims prior to payment.

3. Debt and other long-term liabilities are properly authorized, recorded and serviced in accordance with applicable laws and regulations.

G. Fiduciary and Trust Funds

The primary internal control objectives normally associated with fiduciary and trust funds include the following:

1. Liabilities to others are recorded properly.

2. Detailed subsidiary records are maintained and are periodically reconciled to control accounts.

3. Funds are handled in accordance with applicable law and regulations.

4. Effective control is maintained by responsible officials.

5. Benefits and other disbursements are subject to comparable controls to other payments.

V. RECEIPTS CYCLES

A. Taxes and Duties

The primary internal control objectives normally associated with taxes and duties include the following:

1. Taxing programs are applied to all individuals and organizations subject to taxes.

2. Tax returns and assessments are reasonably correct.

3. All receipts are recorded accurately and timely.

4. Receipts are safeguarded while in the custody of the agency and promptly transferred to the Treasury.

5. Settlements, allowances, and refunds are properly authorized.

6. Taxing programs are administered in accordance with applicable laws and regulations.

B. Services Rendered

The primary internal control objectives normally associated with services rendered include the following:

1. Revenues are recorded immediately as services are rendered with accounts receivable promptly set up and billed on a timely basis if not paid in full.

2. Receipts are recorded accurately and timely.

3. Receipts are safeguarded while in the custody of the agency and promptly transferred to the Treasury.

4. Services rendered and related charges are conducted in accordance with applicable laws and regulations.

C. Other Sales

The primary internal control objectives normally associated with other sales include the following:

1. Sales are recorded immediately as items are sold with accounts receivable promptly set up and billed on a timely basis for non-cash sales.

2. Receipts are recorded accurately and timely.

3. Receipts are safeguarded while in the custody of the agency and promptly transferred to the Treasury.

4. Sales of goods, property, equipment, bonds, notes, and other items are conducted in accordance with applicable laws and regulations.

D. Fines, Penalties, and Judgments

The primary internal control objectives normally associated with fines, penalties, and judgments include the following:

1. Fines, penalties, and judgments are levied on or sought from individuals and organizations as required by laws or regulations.

2. Fines and penalties are charged at the proper statutory rate.

3. All receipts are recorded accurately and timely.

4. Receipts are safeguarded while in the custody of the agency and are promptly transferred to the Treasury.

5. Rescissions and forgivenesses are properly authorized.

E. Other Receivable Collections

The primary internal control objectives normally associated with other receivable collections include the following:

1. All receipts are recorded accurately and timely.

2. Receipts are safeguarded while in the custody of the agency and are promptly transferred to the Treasury.

3. Procedures for effecting collection, including offset and installment payments, are utilized on a timely basis.

F. Other Receipts

The primary internal control objectives normally associated with other receipts include the following:

1. All receipts are recorded accurately and timely.

2. Receipts are safeguarded while in the custody of the agency and are promptly transferred to the Treasury.

3. Moneys are requested and received in situations where warranted in accordance with applicable laws and regulations.

VI. DISBURSEMENT CYCLES

A. Payroll, Pensions and Other Fringe Benefits

The primary internal control objectives normally associated with payroll, pensions and other fringe benefits include the following:

1. Appropriate authority exists for the appointment, change, and termination of all personnel.

2. Compensation and benefit payments are in accordance with current statutory or regulatory limitations.

3. Payments are made only in return for services rendered.

4. Gross and net payroll amounts and payroll deductions are correct.

5. Payroll charges, including fringe benefits, are recorded and distributed promptly.

6. Timely, accurate and complete subsidiary records are maintained of vacation, sick leave and other balances.

B. Federal Assistance Payments To Other Governmental Units and Individuals

The primary internal control objectives normally associated with Federal Assistance payments to other governmental units and individuals include the following:

1. Disbursements are valid and properly approved.

2. Disbursements are recorded promptly and accurately to the appropriate accounts.

3. Payments are within budget limits and in accordance with applicable laws, regulations and agreements.

4. Payments are made only to eligible recipients for eligible costs.

5. Payments are made promptly and in full.

C. Procurement and Acquisition

The primary internal control objectives normally associated with procurement and acquisition include the following:

1. All purchases are authorized within budget limits and made in accordance with applicable laws, regulations and agreements.

2. Government has paid lowest prices commensurate with quality, service, delivery and reliability.

3. Purchases and acquisitions are received and examined for acceptability.

4. Disbursements are valid and properly approved.

5. Disbursements are made on a timely basis.

6. Disbursements are recorded promptly and accurately to the appropriate account.

D. Travel Advances and Reimbursements

The primary internal control objectives normally associated with travel advances and reimbursements include the following:

1. Travel reimbursements and advances are provided only for properly authorized travel.

2. Amounts paid are in accordance with applicable government travel regulations.

3. Reimbursements are timely, properly approved, and properly recorded to the appropriate accounts.

4. Advances are liquidated within reasonable time periods.

E. Other Expenditures

The primary internal control objectives normally associated with other expenditures include the following:

1. Expenditures are valid and properly approved.

2. Expenditures are recorded promptly and accurately in the appropriate accounts.

3. Debt service requirements, refunds, valid claims and other appropriate payments are made timely in full accordance with applicable laws, regulations, and agreements.

Electronic Funds Transfer (EFT) is the deposit to or disbursement from a bank account by means of wire or other electronic communication. RCW 39.58.150 governs the circumstances under which electronic fund transfers may be used. We prescribe the following accounting procedures:

1. Receiving monies by EFT:

   a. Prepare a treasurer's receipt upon receiving notice from the payor that the funds have been transferred to your bank account. Don't wait for the bank to notify you of receipt of the funds. However, you may want to contact your bank to confirm the expected funds have arrived.

      Enter the following information on the receipt:

      Date of receipt.

      Name of person, company or agency transferring money into your account.

      Name and number of fund(s).

      BARS or other accounting system revenue account number as applicable.

      Notation that funds were received by EFT.

   b. A file must be maintained of those payors who have agreed in writing to add monies to your account electronically.

2. Disbursing monies by EFT:

   a. Prepare a record which shows:

      Chronological number of EFT payment.

      Time and date of disbursement.

      Payee - name, address and account number.

      Amount of disbursement.

      Purpose of disbursement.

      BARS or other accounting system disbursement account number.

      Name and number of fund(s).

      Disbursing bank's unique transaction identification number, if available.

      Receiving bank or financial institution's identification number.

b. A file must be maintained of authorizations signed by payees who have thereby agreed to have monies added to their accounts electronically.

c. The treasurer shall notify the disbursing bank that access to files, records and documentation of all EFT transactions involving the treasurer shall be provided to the State Auditor when required for the conduct of the statutory post audit.

1. Accounting For State Unemployment Tax Or Claims (RCW 50.44.030)

All local governments have a choice between either the tax basis or reimbursement basis for making payments to the Department of Employment Security. The accounting procedures for the two options, by type of local government, are detailed below:

OPTION 1 - TAX BASIS

Contact the Employment Security Department to determine the appropriate tax rate(s) and maximum taxable wages for your particular unit of government. Apply the rate to all functional expenditure/expense accounts that have direct salary or wage charges, using the employer fringe or personnel benefits subobject applicable to your local government, each time a payroll is prepared. Do not apply the rate to salaries and wages of the following: (1) elected officials; (2) JTPA employees to the extent their earnings are within the maximum gross pay allowable under the JTPA programs; or, (3) policy-making employees that do not work more than eight hours per week.

Remit unemployment taxes quarterly to the Employment Security Department (ESD).

OPTION 2 - REIMBURSEMENT BASIS

All local governments may use Option 2. Under this option, the ESD will pay unemployment claims and then bill the local governments for reimbursement.

Method A — When the ESD bills your local government for a claim, charge the functional expenditure accounts for the claim as in Option 1.

Method B — Create an internal service fund for unemployment. The purpose of this fund is to receive periodic cash contributions from operating funds. The amount of these cash contributions will depend on the estimate of future unemployment claims. The estimates should be adjusted periodically, based on an experience factor. There may be different rates for departments and funds within the same government. The periodic cash contributions from operating funds will be charged to the functional expenditure accounts in the operating funds in the same manner as benefits paid directly. Payments to the ESD must be made from the internal service fund. Interest earnings on investment of the contributions may be used for the benefit of the Internal Service Fund (thereby reducing charges to the operating funds) or the General Fund, per RCW 35.39.034. An ordinance or resolution must govern this choice.

Method C — Your local government may participate with other local governments in an unemployment pool or cooperative as provided for in RCW 39.34.030. If you participate in such a cooperative, the contributions from your funds should be charged as expenditures functionally according to the applicable chart of accounts. In this case, the pool or cooperative will pay the billed amounts to the ESD.

Rates charged to the participants should be adjusted periodically based on the experience factor of each participant.

Since claims made by the ESD must be paid by statute, it is not necessary to appropriate funds for the payment of claims. However, we recommend that appropriations be made by local governments. For those local governments using BARS, please review the applicable budgetary sections of the BARS manual.

2. Tax Sheltered Annuities -- Section 403(b) -- Internal Revenue Code

In order to qualify for participation in a tax sheltered annuity (TSA) program, an employer must be a qualified tax exempt employer/organization. Basically, a qualified tax exempt organization is one that is organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes or for the prevention of cruelty to children or animals. The Internal Revenue Service (IRS) has indicated that generally, organizations that are wholly owned state or municipal instrumentalities are not qualified employers.

However, if an organization is a separate entity that has been specifically exempted from Federal taxation as being organized and operated exclusively for the purposes stated above, it is a qualified employer. In other rulings, it has been determined that a state or municipality itself does not qualify as an organization of the type described in Section 501(c) (3) of the Internal Revenue Code since its purposes are clearly not exclusively those described in Section 501(c) (3) of the Code. Ordinarily the only municipalities which will meet the criteria for a qualified employee are school districts and educational service districts. It is strongly recommended that no deductions be allowed for TSA plans until such Federal tax exemption certification has been received from the Internal Revenue Service. The municipality should request this by filing Form 1023, Exemption Application, with the District Director of the IRS.

Tax sheltered annuity qualified plans are considered to be a contract between the employee and the TSA company; therefore, the school district or educational service district does not have the ultimate responsibility and liability for payment to the employee. Accordingly, accounting for these annuities is a simple matter of handling a separate kind of authorized employee deductions, except that the employee's W-2 must show taxable wages net of these deferred annuities.

3. Deferred Compensation Plans -- Section 457 -- Internal Revenue Code

RCW 41.04.250 authorizes all political subdivisions to defer income for all officials and employees. This statute also allows political subdivisions to enter into agreements with certain institutions, such as banks, savings and loan associations and insurance companies, to establish deferred compensation plans for the benefit of their employees. These plans must be in conformity with the requirements of Section 457 of the Internal Revenue Code.

Deferred compensation plans permit employees to accept less than the full amount of salary earned thus reducing their current federal income tax liability. The amount by which the salary is reduced is invested by the employer and upon retirement, disability, termination, unforeseen emergency, or death may be withdrawn by the employees or their beneficiaries.

The establishment of a deferred compensation plan requires a long-term commitment of resources to administer the plan. In addition, the plan must be established correctly and administered properly so that the Internal Revenue Service (IRS) does not rule that the plan is not in conformity with the requirements of Section 457 of the Internal Revenue Code.

Because of the many plans available, it is strongly recommended that any local government which intends to establish a deferred compensation plan seek legal counsel to determine conformance with the Internal Revenue Code, Section 457, effective January 1, 1979, and obtain approval of the chosen plan by the district.

Caution should be exercised in implementing a plan, not only to protect the employer's legal liability, but also to prevent undue administrative complexities. No one can identify all problem areas of deferred compensation plans and their administration, as many problems may surface as a result of choosing a particular carrier, product or administrative system. Some major administrative requirements are as follows:

a. Make Written Agreements With Plan Administrator

All local government deferred compensation plans shall provide for written agreements which clearly define the duties and responsibilities of the employer and the administering department or company.

b. Keep An Employee File For Each Employee

A file to keep a deferred compensation record for each participating employee is necessary. Most carriers will provide the forms and basic accounting information for the employer, but the employer is responsible for maintenance of the files.

The participating employees must complete and sign joinder agreements stipulating the amount of their gross salaries or wages to be deferred. The local government should also maintain a written agreement which details any liability of the employer to the employee as a general creditor for contributions, fees, charges, earnings, losses and withdrawals.

c. Withdrawals

The procedures for withdrawals should be clearly defined and the employer should be very careful in accepting any employee requests for amounts to be withdrawn from accumulated deferred compensation assets for unforeseeable emergencies, as any employee withdrawal granted which does not qualify under Internal Revenue Code Section 457 could cause the entire deferred compensation plan for all employees to be considered in violation and invalid by the IRS.

Normally all withdrawals as a result of retirement, disability, termination, unforeseen emergency or death, will be paid to the employer by the bank, credit union, or other institution (the agent) with which the employer (the principal) has the agreement.

In such cases, the employer will receipt for the payment referred to above, deduct the appropriate amount for federal income tax withholding and disburse the remaining amount to the employee, former employee or beneficiary as applicable. The employer will then remit the federal income tax withheld to the IRS or to the official depository as it presently is required to do. The employer will issue W-2 forms to the participants in the plan who have received payments of deferred income.

The W-2 will show the gross payment made to the participant or beneficiary and any deductions made.

However, the IRS has approved some plans whereby the administering company acts as agent for payments to the employees, issuance of W-2 forms and remittances to the IRS. Such IRS approved plans, which are still in conformance with the requirements of Section 457 Internal Revenue Code, will be permitted.

d. Maximum Contribution

Unless the employee is within three years of retirement, the maximum amount that can be deferred is the lessor of 33-1/3 percent of compensation or $7,500.00. This is the "normal limitation".

During the last three years prior to retirement, the employee may use the "Catch-up Limitation" which is the lessor of:

(1) The normal limitation, plus that portion of the Normal Limitation not used in prior years,

or

(2) $15,000.

Examples of how these limitations are applied are contained in Section 457 of the Internal Revenue Code.

e. Plan Assets Belong To The Local Governmental Unit

All deferred compensation assets must be considered to be the assets of the local goverment subject only to the claims of its general creditors. At the same time, the local government has a liability to its participating employees in an equal amount.

f. Budget Salaries And Wages In Year Earned

All local governments required to budget revenues and expenditures by fund shall be required to budget the gross salaries and wages including the deferred compensation amounts as expenditures of the year in which the salaries or wages are earned. No budget is required for earnings on these assets, for administrative fees or when the employee withdraws his or her accumulated deferred compensation assets.

g. Establish Plan As An Agency Fund

Employers using governmental fund accounting should display the deferred compensation plan balances in an agency fund of the governmental employer that has legal access to the resources, whether the assets are held by the employer, a public employee retirement system (PERS), a nongovernmental third party, or another governmental entity under a multiple-jurisdiction plan.

Regardless of the basis of accounting, a detailed accounting record should set out financial balances and transactions by employee and by plan. However, if the administering company provides such a record to the local government, a copy of that detailed accounting record may be maintained in lieu of the local government creating such a record.

h. County Treasurer's Fee

County treasurers will not charge an investment service fee pursuant to RCW 36.29.020 unless the county treasurer manages the investments.

For the purpose of the BARS, travel expense includes amounts paid for use of personal automobiles, other transportation, and actual expenses or reimbursement in lieu of actual expenses for meals, lodging, and related items.

The legislative body of each municipality must pass an ordinance or resolution to establish rules and regulations for the reimbursement of travel expense. There should be rules to cover all municipal officials and employees. The ordinance or resolution should discuss the municipal policy on tipping, charging expenses to the municipality, and it should prohibit reimbursement for personal expenses and entertainment.

If any municipal corporation wishes to issue credit cards for travel related expenses, the legislative body must pass an ordinance or resolution to establish rules and regulations that satisfy provisions of Chapter 42.24 RCW, including:

1. Submission of a fully itemized travel expense voucher by the employee or officer;

2. Settlement by the officer or employee within 30 days of the billing date; and,

3. The establishment of a lien against salary for any disallowed charges.

Claims for reimbursement of travel expenses must contain a signed certification that includes the following language, "I hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof."

In addition, if an officer or employee is filing a claim on behalf of others, he or she must prepare a detailed account that includes:

1. Names of the others who traveled, partook of meals, or otherwise incurred expenses.

2. Whether they were municipal employees and, if not, who they were and what connection they had with municipal business. This should not be construed to permit promotional hosting.

3. Who provided the lodging, meals or other services in question, dates and times.

4. A detailed breakdown of amounts.

5. Some statement sufficiently explicit to show what municipal business was being carried out when the expenses were incurred.

If a municipality chooses the option of using monthly reimbursements for use of personal automobiles for official business, the following procedures apply.

1. The monthly rate schedule established should be limited to officers and/or employees who actually use their personal automobiles for travel on a regular basis. It is the responsibility of the municipality to assure that each traveler is on official business.

2. The rate must be based on actual costs.

3. A periodic review must be performed to determine whether or not the rate continues to reflect actual costs.

4. A record is needed of the governing body's determination.

If the above procedures are not followed, the "monthly reimbursement for use of personal automobiles" may be treated as additional compensation. According to the Internal Revenue Service, municipalities could be assessed the withholding tax of the employees if the amounts advanced/reimbursed for travel were not for expenses incurred or reasonably expected to be incurred, unless these amounts are reported as taxable wages on the W-2.

If a municipality chooses to establish an Advance Travel Expense Account (Imprest Account), pursuant to RCW 42.24.120, the following procedures apply:

1. The imprest amount must be established and maintained in accordance with the procedures prescribed for petty cash (e.g., amount must be established by ordinance or resolution).

2. Upon receipt of the moneys, the custodian will open a checking account in a local bank in the name of the governmental unit entitled "Advance Travel Expense Account -- John Doe, Custodian." Moneys received from the following sources will be deposited to the account:

   From the treasurer or other disbursing officer, the total amount originally establishing the account or subsequently added; from officers and employees, refunds of any unexpended advances; and from the warrant-issuing officer, amounts that reimburse the custodian for travel expenses allowed in the settlement of employee advances.

3. The Advance Travel Expense Account must be used solely for <u>travel advances</u>, not direct payments to vendors. In other words, moneys may be advanced to an individual who is going on travel status for travel-related expenses that he/she will pay out of his/her own pocket. It must not be used for personal loans, payment of airline tickets, pre-registration fees, reimbursements to employees or officers for travel already incurred, etc.

4. A check register will be maintained in which will be recorded all transactions of the account, including deposits, disbursements and bank service charges. A reconciliation shall be made with the bank statement at the end of each month. When possible, the reconciliation should be made by someone other than the custodian. The balance remaining in the checking account as of a given date, together with any outstanding advances and travel expense claims on hand but not yet reimbursed, should always equal the amount established by the governing body for the account.

5. Employee advances for travel expenses will be made by the issuance of checks drawn on the special bank account, payable to the applicant. Approved requests will be retained in the files of the custodian to support such advances until final settlement is made and claim for reimbursement has been submitted. Requests for such advances shall be reasonable estimates of the applicants' travel expense requirements and shall contain as a minimum the following information:

   Date of request
   Name of applicant
   Destination
   Purpose of travel
   Anticipated departure and return dates
   Amount requested
   Signature of applicant
   Official approval of trip
   Check number, amount and date (to be provided by the custodian when the advance is made)

6. Settlement of advances will be made on or before the tenth day following the close of the travel period by filing with the custodian an expense voucher as required by RCW 42.24.090. The custodian will verify the amount shown on such form as having been advanced to the employee. In the event the traveler's actual expense is less than the amount of the advance received, his expense voucher will be accompanied by the unexpended portion of the advance. The expense voucher and original request for the advance will then be used to support the custodian's claim for a warrant replenishing the account for travel expenses reported. Expense vouchers containing expenses in excess of the amount advanced will be submitted in duplicate to the custodian at the time of final settlement. The original copy of the expense claim and the traveler's request for an advance will then be used to support the custodian's claim for a warrant replenishing the account. The other copy of the expense claim will be submitted to the warrant issuing officer for reimbursement of the excess to the traveler. Claims for reimbursement to the account should be submitted by the custodian periodically as needed and at the end of the fiscal year in order that all expenses incurred will be charged against the appropriations for the period then ending.

7. Any default in accounting for or repaying an advance shall render the full amount which is unpaid immediately due and payable with interest at the rate of 10% per annum from the date of default until repaid. To protect against any losses on advances, the governing body shall have a prior lien against and a right to withhold any and all funds payable or to become payable to such officer or employee to whom such advance has been given up to the amount of the advance and an annual interest rate of 10% until repayment or justification is made (RCW 42.24.140). No advance of any kind may be made to any officer or employee at any time when he is delinquent in accounting for or repaying a prior advance.

For the purpose of BARS, petty cash includes change funds, working funds, revolving, advance travel, stamp funds, check cashing funds, etc.; in other words, any sum of money or other resources set aside for such specific purposes as minor disbursements, making change, and similar uses (i.e., imprest fund). If the petty cash is disbursed, it is periodically restored to its original amount by a warrant drawn and charged to the applicable operating fund. The amount of the warrant should equal the aggregate of the disbursements.

The following are minimum requirements for the establishment and operation of petty cash accounts.

1. The governing body must authorize each petty cash account in the manner that local legislation is officially enacted, i.e., resolution or ordinance. This applies also to all subsequent increases or decreases in the imprest amount.

2. The governing body or its delegate must appoint one custodian of each petty cash account who should be independent of invoice processing, check signing, general accounting and cash receipts functions. As part of the appointment, the custodian shall render a receipt for the imprest amount to the treasurer, clerk-treasurer or auditor from whom he/she receives it. When it is not practical to hire additional personnel or to reallocate these duties among existing personnel, the governing body must establish some mechanism of review that accomplishes the objectives of the segregation of duties. For example, periodic monitoring of cash receipts and/or independent performance of the bank reconciliation add controls when complete segregation of duties is not possible.

3. The governing body or its delegate shall assure that the amount in petty cash is periodically counted and reconciled by someone other than the custodian.

4. The custodian shall assure the petty cash is kept in a safe place.

5. The imprest amount may be established by treasurer's check.

6. If petty cash is disbursed, it must be replenished at least monthly by warrant or check payable to the custodian. The replenishment should be subject to the same review and approval as processed invoices. The replenishment must be by voucher with the appropriate receipts attached. The receipts should show the date, recipient, purpose, and amount of each cash disbursement. These receipts must be signed by the person receiving the money, stamps, etc. The receipts should be perforated or canceled by some other appropriate means to prevent reuse. At the time of replenishment, the custodian should ensure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the authorized imprest amount.

7. The imprest amount of petty cash should not exceed one month's salary or the surety bond covering the custodian.

8. The fund may not be used for personal cash advances even if secured by check or other I.O.U.'s. However, cities and towns are authorized to cash employees' checks, warrants, and drafts. If a city or town chooses to do so, it should create a separate imprest fund used solely for the purpose outlined in RCW 35.21.087 or RCW 35A.40.110. To avoid appearance of personal loan, deposits of cashed checks, warrants, and drafts should be made daily. Entities should avoid cashing checks out of (from) cash receipts because this destroys the intactness of deposits. See the separate procedures applicable to advances for travel expenses.

9. Petty cash should always be replenished at the end of the fiscal year so that expenditures will be reflected in the proper accounting period.

10. Whenever an individual's appointment as custodian is terminated, the fund must be replenished and the imprest amount turned over to the treasurer or other disbursing officer.

All claims against a municipality must be preaudited by the auditing officer of the municipality or his/her delegate. In addition, all claims must be certified by the auditing officer. This certification may be made on each individual claim voucher or, subject to the acceptance and approval of the municipal legislative body, a blanket voucher certification may be used so long as it indicates the particular vouchers so certified. The use of a blanket certification in no way relieves the auditing officer of his/her responsibility and liability for each individual voucher so certified. The certification must be signed and dated by the auditing officer or his/her delegate. For all claims, except expense reimbursement claims certified by officers or employees (see Part 3, Chapter 3, Section D, *Employee Travel Procedures*), the certification must include the following language:

> "I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against (city/county/district), and that I am authorized to authenticate and certify to said claim."

The auditing officer's certification for employee/officer expense reimbursement claims must include the following language:

> "I, the undersigned, do hereby certify under penalty of perjury that the claim is a just, due and unpaid obligation against (city/county/district), and that I am authorized to certify to said claim."

The certification by the auditing officer in no manner relieves members of the governing body from the responsibility and liability for each voucher approved. It is the governing body's responsibility to ensure that the system of auditing and certifying vouchers is operating in a manner to provide the greatest possible protection for the governing body members and the municipality.

To indicate governing body approval for payment of claim vouchers and payroll, the following should be entered in the minutes:

> The following voucher/warrants are approved for payment:
>
> (Funds) Total
> Voucher (warrant) numbers:_____ through _____ $_____
> Payroll warrant numbers: _____ through _____ $_____

If the legislative body authorizes the procedure, cities, counties and districts may issue warrants before the legislative body approves claims. To do this the municipality must enact the following policies and procedures (required in Chapter 42.24 RCW):

> (1) The auditing officer and the officer designated to sign the checks or warrants must have an official bond. The amount should be determined by the legislative body but cannot be less than fifty thousand dollars (RCW 42.24.180);
>
> (2) The legislative body shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;
>
> (3) The legislative body must review and approve the claims paid at its next regularly scheduled public meeting; and
>
> (4) If the legislative body disapproves some claims, the auditing officer and the officer designated to sign the checks or warrants must recognize these claims as receivables of the taxing district and pursue

collection diligently until the amounts are either collected or the legislative body is satisfied and approves the claims.

The legislative body may stipulate that certain kinds or amounts of claims shall not be paid before the board has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims.

The original copy of all vouchers shall be filed in the office of the auditing officer of the municipality. The detailed accounts to which the expenditures are to be posted must be clearly designated. Supporting documentation must be retained and attached to the vouchers and canceled by the auditing officer to prevent reuse.

Districts that do not issue their own warrants shall send original vouchers and supporting documentation to the county auditor.

Vouchers and supporting documentation must be filed in a manner that allows rapid identification and retrieval of all the vouchers of a particular fund, program, department, or account code.

For the purposes of the BARS, the term *Payroll Fund* includes both payroll and salary funds.

Payroll and claims clearing funds are not budgeted because they are simply clearing funds from which all claims and salaries are paid.

These clearing funds cannot be provided with any working capital. Therefore, the money for redemption of warrants must be transferred to the clearing fund from the appropriate operating fund on the same day that the clearing fund warrants are issued. If the operating fund is insolvent, it must issue a registered interest-bearing warrant to the clearing fund instead of a transfer. This registered warrant should be deposited along with other cash receipts. The cash balance in a clearing fund must equal at all times the total warrants outstanding against the fund plus any amounts withheld from payrolls and temporarily unremitted (such as quarterly L&I payments). When a clearing fund warrant is canceled, the amount of the canceled warrant must be transferred back to the appropriate operating fund.

The warrants issued against a clearing fund must be recorded in the appropriate warrant register in strict numerical and chronological order and the expenditures applicable to the claim vouchers supporting the warrant issue must be recorded in the distribution of expenditure ledgers for the various operating funds in the same order and bear the same dates.

The approved warrants should be recorded in the minutes of the governing body (see Part 3, Chapter 3, Section F).

The distribution of expenditures from the vouchers to the budgetary control records must agree with the totals accumulated in the warrant registers and should be reconciled monthly to ensure accuracy in posting.

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Chapter 4. Interfund Transactions
Section A. Interfund Loans

This section does not attempt to determine which moneys of a municipality may or may not be available for interfund lending, since the special character of some moneys will doubtless involve commitments and restrictions which would require individual consideration. As a rule of thumb, however, it may be considered permissible to make interfund loans of those municipal moneys which are otherwise legally available for investment.

The minimum acceptable procedures for making and accounting for interfund loans are as follows:

1. The legislative body of a municipality must, by ordinance or resolution, approve all interfund loans, and provide in the authorization a planned schedule of repayment of the loan principal as well as setting a reasonable rate of interest (based on the external rate available to the municipality) to be paid to the lending fund.

2. Interest should be charged in all cases, unless:

   a. The borrowing fund has no independent source of revenue other than the lending fund;

   b. The borrowing fund is normally funded by the lending fund; or

   c. The lending fund is the General (Current Expense) Fund, which, being unrestricted, can loan interest-free, except to a proprietary fund.

3. The borrowing fund must anticipate sufficient revenues to be in a position over the period of the loan to make the specified principal and interest payments as required in the authorizing resolution.

4. The term of the loan may continue over a period of more than one year, but must be "temporary" in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund. A loan that continues longer than 3 years will be questioned as a "permanent diversion" of moneys. (Note: these restrictions and limitations do not apply to those funds which are legally permitted to support one another through appropriations, transfers, advances, etc.)

5. Only that portion of a given fund which, in the prudent management of municipal finances, is clearly inactive or in excess of current needs may be loaned to other municipal funds or invested.

6. Appropriate accounting records should be maintained to reflect the balances of loans in every fund affected by such transactions.

RCW 43.09.210 requires that, when property is transferred between funds of the same municipality, it should be paid for at its full value by the fund which receives it. The following rules are intended to clarify the application of this statute:

1. When a municipality wishes to acquire fixed assets for an internal service fund, such as the Equipment Rental and Revolving Fund, the budgets of the contributing funds should specifically identify the item(s) of equipment to be purchased. The item(s) can be purchased from the contributing fund or the internal service fund. In either case, documentation of the equipment purchase must be adequate to show that the funds originally budgeted for a specific piece of equipment were actually used for the purchase of that item.

2. The transfer of fixed assets between two governmental funds of the same entity should be accounted for merely as a change in location and/or custodian because the assets are not owned by the particular funds. Such transfers are not subject to budgetary control, but the assets should be declared surplus to the needs of the relinquishing fund and the transfer approved by the entity's legislative body.

3. The transfer of fixed asset to an enterprise fund should be budgeted and accounted for as a sale and purchase of property. Proceeds of such sale should be deposited to the fund which originally paid for the item or to the General (or Current Expense) Fund at the discretion of the legislative body unless a particular statute requires another treatment.

4. The transfer of fixed asset to an internal service fund must be approved by the entity's legislative body.

These procedures are essential for the implementation of the *Single Audit* concept. The procedures in this section apply to all forms of externally funded assistance programs and to cost-basis (as opposed to unit rate) contracts for intergovernmental purchase, lease, or exchange of property or services. They apply whether such arrangements are called *awards*, *grants*, *block grants*, *programs*, *cost reimbursements*, *loans*, *contracts*, or *agreements*. They apply to programs funded with state and interlocal moneys as well as federally funded programs. This section does not apply to entitlements or shared revenues, which are treated essentially as local revenues.

The Single Audit Act of 1984 (the Act) requires state or local governments that receive federal financial assistance:

1. $100,000 or more in a year shall have an audit made in accordance with OMB Circular A-128.

2. Between $25,000 and $100,000 a year shall have an audit made in accordance with OMB Circular A-128 or in accordance with federal laws and regulations governing the programs they participate in.

3. Less than $25,000 a year shall be exempt from compliance with the Act. These governments shall be governed by audit requirements prescribed by state or local law or regulation.

4. Are all required to maintain records of that assistance and to provide access to such records to federal agencies (and to independent auditors).

The U.S. Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, established many specific audit requirements. Those requirements, in turn, include or necessitate the following accounting procedures.

1. Grant accounting must be integrated with the recipient's general accounting records. Claims for reimbursements or advances are supportable by the books and records.

2. Grant accounting must provide for a segregation, by program/activity/function within each grant of the following:

   a. Amounts advanced or drawn down
   b. Amounts receivable
   c. Unexpended grant awards available
   d. Expenditures already disbursed
   e. Expenditures and/or commitments not yet disbursed
   f. Non-federal share of costs
   g. Program income

   The 1988 revised OMB Circular A-102, *Grants and Cooperative Agreements with State and Local Governments* requires specific forms that itemize the above listing.

3. Amounts claimed or used for matching were determined in accordance with OMB Circular A-87, *Cost Principles for State and Local Governments*.

4. Subrecipients that receive $25,000 or more of federal funds are to be monitored for compliance to the requirements of this Circular or Circular A-133, *Audits of Institutions of Higher Education and Other Non-Profit Organizations*.

The Single Audit Act also provides the thresholds for determining major federal programs. "Major federal assistance program," for state and local governments, having federal assistance expenditures between $100,000 and $100,000,000, means any program for which federal expenditures during the applicable year exceed the larger of $300,000, or 3 percent of such total expenditures.

Where total expenditures of federal assistance exceed $100,000,000, the following criteria apply:

Total Expenditures of Federal Financial Assistance for All Programs		Major Federal Assistance Program Means any Program That Exceeds
more than	but less than or equal to	
$100 million	1 billion	$ 3 million
1 billion	2 billion	4 million
2 billion	3 billion	7 million
3 billion	4 billion	10 million
4 billion	5 billion	13 million
5 billion	6 billion	16 million
6 billion	7 billion	19 million
over 7 billion		20 million

ADDITIONAL AUDITS BEYOND SINGLE AUDITS

The Single Audit Act provides that an audit made in accordance with Circular A-128, shall be in lieu of any financial or financial compliance audit required under individual federal assistance programs. To the extent that a single audit provides federal agencies with information and assurances they need to carry out their overall responsibilities, they shall rely upon and use such information. However, a federal agency shall make additional audits which are necessary to carry out its responsibilities under federal law and regulation. Any additional federal audit effort shall be planned and carried out in such a way as to avoid duplication.

To satisfy these requirements the following accounting for grants is prescribed.

1. Use of Separate Grant Funds

   Grants may be accounted for in the same funds as other operations of a municipality or in one or more separate "grant funds", depending upon grant terms. The government should establish and maintain the minimum number of funds consistent with legal specifications and operational requirements. Grant transactions coded within the same fund as other operations may be distinguished by using the BARS program or department codes. (See Part 1, Chapter 1 for coding instructions.)

2. Fund Types

   Grants must be accounted for in the type of fund appropriate for the activities being financed. If a grant is to be used for general governmental purposes, it should be accounted for in the General (Current Expense) or a special revenue fund. If a grant is received for the payment of principal and/or interest on general long-term debt, it should be accounted for in a debt service fund. If a grant is received to support operations of, or acquire capital assets for a proprietary fund, the grant should be accounted for in a proprietary fund. Other capital grants should be accounted for in capital projects funds. See separate discussion of pass-through grants in Part 3, Chapter 5, Section B.

3. Project Coding

At the inception of a grant (award notification), one or more project codes shall be assigned locally to identify the particular grant. This coding must be incorporated into the basic coding structure th e municipality uses to identify all its transactions. Any available field or fields may be used, so long as the results do not interfere with the prescribed seven-digit BARS code.

The use of multiple codes may be necessary when there is m ore than one source of funds for a particular grant. For example, when some expenditures must be charged to particular revenue sources or are not allowed under some grantors' terms, separate budgets for such sources must be established. In addition, it may be desirable or necessary to account for the local share of costs ("match") or program income in separate projects. The value of separate projects is that they immediately segregate budgets, revenues, expenditures, cash accounts, for each grant and for the related non-grant resources used to accomplish the project or operate the program.

4. Local Funding of Grant Projects

Within this project or set of projects, the municipality should account not only for grant resources and expenditures but also for the municipality's own contributions to the project or program and for related program income. This is necessary to ensure uniform accounting for the entire project or program, not merely that portion supported by grant moneys.

5. Grant Schedules

A set of grant schedules is prepared as shown in the reporting section of this manual (Part 4, Chapter 4). These schedules meet federal requirements for the *Single Audit*.

6. Noncash Awards

The value of noncash awards (e.g., food stamps, food commodities, etc.) should be accounted for and reported on the Schedule of Federal Financial Assistance and the Schedule of State and Local Financial Assistance. Current year expenditures should be the value of goods distributed during the year. The notes to the schedule should disclose the nature of the amounts reported.

Pass-through grants are defined as grants and other financial assistance received by a governmental entity (recipient government) to transfer to or spend on behalf of a secondary recipient. All pass-through grants received by a governmental entity should be reported in its financial statements. To determine the proper accounting for pass-through grants, the recipient government has to evaluate its administrative and direct financial involvement.

Administrative involvement may include:

(a) monitoring secondary recipients for compliance with program-specific requirements,
(b) determining eligible secondary recipients or projects, even if using grantor-established criteria, or
(c) having the ability to exercise discretion in how the funds are allocated.

Direct financial involvement may include:

(a) recipient government financing some direct program costs because of a grantor-imposed matching requirement, or
(b) recipient government liability for disallowed costs.

If a recipient government has administrative involvement or direct financial involvement in a pass-through grant, its responsibility in relation to the resources is more than custodial. The recipient government essentially exercises operational responsibility or discretion over whether the grant will be awarded.

Agency funds are purely custodial. In those cases in which a recipient government serves only as a cash conduit, the grant should be reported in an agency fund. Pass-through grants with administrative or direct financial involvement should be recognized as revenue and expenditures or expenses in a governmental, proprietary, or trust fund of the recipient government.

It is not required that a recipient government's payment of administrative costs (indirect financial involvement) be separately evaluated in determining the reporting of pass-through grants. If a recipient government serves only as a cash conduit, it may incur some incidental administrative costs. If a recipient government's administrative costs are more than incidental, that would be the result of administrative involvement.

These provisions are effective for fiscal periods beginning after June 15, 1995.

Local governments may cooperate under certain conditions with other local governments. The basis is for mutual advantage to provide services and facilities. This is accomplished in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities.

All cooperative efforts created by State law can be joint ventures (see Joint Venture Section). All joint ventures are either joint operating agencies or contracted interlocal agreements. Specific laws dictate other limitations or requirements, depending on the purpose and entity. Descriptions of some cooperative efforts are as follows.

Joint Operating Agencies (Chapter 43.52 RCW and Chapter 54.44 RCW)

A Joint Operating Agency (JOA) is a legal entity created between any two or more cities or public utility districts. This agency is a municipal corporation of the state of Washington. A JOA has authority to enter into contracts involving electric energy, fisheries, flood control, and natural resources.

Management and control of a JOA vests with the board of directors. The directors are appointed by the legislative body of each member of the JOA.

For guidelines and requirements, see Chapter 43.52 RCW for Operating Agencies and Chapter 54.44 RCW for nuclear power plants.

For accounting treatment, joint operating agencies should be treated as a public utility district (RCW 43.52.391).

Interlocal Agreements (Chapter 39.34 RCW)

An interlocal agreement is a contract entered into between two or more public agencies for joint or cooperative action. This action must be a power, privilege, or authority already capable of being exercised by the public agencies involved, and the manner of financing shall be as provided by law. The agreement could establish a separate entity as described below.

If the interlocal agreement does establish a separate legal or administrative entity, this entity must be legally created (Insurance Boards RCW 48.62.041-.101, Irrigation Districts RCW 87.03.018, Hydroelectric Resources RCW 87.03.828). The agreement must specify duration, organization, purpose, manner of financing and methods of termination. Funds of this separate entity would be subject to audit in the manner provided by law for the auditing of public funds.

If the interlocal agreement does not establish a separate legal entity by law, the agreement must specify the criteria listed above and must also provide for an administrator or a joint board responsible for administering the cooperative undertaking. Provisions are also required to detail the manner of the joint board in acquiring, holding, and disposing of real and personal property used in the joint undertaking. The joint board is also authorized to establish an operating fund with a county, city, or district treasurer of one of the involved public agencies.

The interlocal agreement is filed with the county auditor, and if applicable, a state officer or agency with statutory powers of control.

Chapter 39.34 RCW issues various guidelines and requirements applicable to interlocal agreements.

For accounting treatment, an interlocal agreement must be evaluated for each member agency to determine whether joint venture treatment is applicable. If joint venture treatment is applicable, see the accounting treatment as recommended in the joint venture section. If joint venture treatment is not applicable, interlocal agreement should be footnoted and accounted for in an appropriate fund (Special Revenue, Internal Service, etc). Contractual requirements take precedence over accounting requirements (i.e., a contract may require one member to be reporting entity when it does not exercise "oversight responsibility").

INVESTING REQUIREMENTS

Each municipal corporation should, by action of its governing body, authorize investment of any moneys which are not required for immediate expenditure and which are in the custody of the county treasurer or other municipal corporation treasurer.

In those cases where moneys of any municipal corporation are not required for immediate expenditure and are in the custody or control of the county treasurer, and where the governing body of such municipal corporation has not taken any action pertaining to the investment of any such moneys, the county finance committee shall direct the county treasurer to invest, to the maximum prudent extent, such moneys or any portion thereof in any of the securities mentioned below (RCW 36.29.020).

INVESTMENT VEHICLES

All local governments (counties, cities, towns, special purpose districts, political subdivisions, municipal corporations, or quasi-municipal corporations, including any public corporation, authority, or other instrumentality created by such an entity) in Washington State are empowered by statute to invest moneys, which are eligible for investment[1], in the following types of securities. (The enabling legislation is contained in Chapter 39.59 RCW.[2])

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[1] Not all available money is eligible for investment as allowed by Chapter 39.59 RCW. The Attorney General (AG) Opinion No. 132 (1961-62) states that the county general (current expense) fund's money must be in the form of cash or "that which is redeemable in cash upon demand, as a matter of fixed right." The AG Memorandum to the State Auditor dated March 20, 1989, reaffirms this opinion. Warrants are not demand instruments. They are not considered to be the equivalent of cash, redeemable upon demand, as matter of right, therefore county general (current expense) fund's money cannot be invested in them.

[2] Chapter 39.59 RCW expands the investment authority of local governments by allowing them to invest in "any investments authorized by law for the treasurer of the state of Washington or any local government of the state of Washington other than a metropolitan municipal corporation . . ." (RCW 39.59.020(4)). AG Memorandum to the State Auditor dated November 30, 1989, clarifies the scope of this increased authority. It states that if a certain type of investment authority did not exist for local governments prior to the enactment of RCW 39.59.020, but was authorized by section (4) of that statute, the restrictions contained in sections (1), (2), and (3) of the statute do not apply to those newly granted powers of investment. Therefore, local governments may choose the least restrictive investments from the above list of authorized investments. (See caution 4 on page 5 - State Constitution Prohibits Some Investments).

- Certificates, notes, bonds or other obligations of the United States. RCW 43.84.080; 36.29.020.
  - Treasury bills
  - Treasury bonds

- Obligations of U.S. agencies or of any corporation wholly owned by the government of the United States. RCW 43.84.080; 36.29.020.
  - Government National Mortgage Association bonds.
  - Small Business Administration bonds (see caution 3 on page 5).

- Federal Home Loan Bank notes and bonds. RCW 43.84.080; 36.29.020.

- Federal Land Bank bonds. RCW 43.84.080; 36.29.020.

- Federal National Mortgage Association notes, debentures and guaranteed certificates of participation. RCW 43.84.080; 36.29.020.

- Notes or bonds secured by mortgage which the Federal Housing Administrator has insured or has made a commitment to insure in obligations of national mortgage associations. RCW 39.60.010.

- Debentures issued by the Federal Housing Administrator. RCW 39.60.010.

- Bonds of the Home Owner's Loan Corporation. RCW 39.60.010.

- Obligations of any other government-sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system. RCW 43.84.080; 36.29.020.
  - Federal Farm Credit Banks consolidated system-wide bonds and discount notes.
  - Federal Home Loan Mortgage Corporation bonds and discount notes.
  - Student Loan Marketing Association bonds and discount notes.
  - Export-Import Bank bonds.
  - Maritime Administration bonds.

- Bonds of the state of Washington and any local government in the state of Washington, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency. RCW 39.59.010.

- General obligation bonds of a state other than the state of Washington and general obligation bonds of a local government of a state other than the state of Washington, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency. RCW 39.59.010.

- Bonds or other obligations issued by a housing authority pursuant to the housing authorities law of this state or issued by any public housing authority or agency in the United States. RCW 35.82.220.

- Bonds or warrants of this state. RCW 35.39.030.

- Washington State Housing Finance Commission bonds. RCW 43.180.190.

- Port district revenue bonds and notes issued under the authority of Chapter 54.34 RCW. RCW 53.34.150.

- Bonds or other obligations issued by a metropolitan municipal corporation pursuant to Chapter 35.58 RCW. RCW 35.58.510.

- State, county, municipal, or school district bonds, or warrants of taxing districts of the state. Such bonds and warrants shall be only those found to be within the limit of indebtedness prescribed by law for the taxing district issuing them and to be general obligations. RCW 43.84.080.

- General obligation or utility revenue bonds or warrants of any city or town in the state. RCW 35.39.030.

- A city's or town's own bonds or warrants of a local improvement district which are within the protection of the local improvement guaranty fund law. RCW 35.39.030.

- A city's or town's own local improvement installment notes which are within the protection of the local improvement guaranty fund law. RCW 35.45.150.

- Motor vehicle fund warrants when authorized by agreement between the state treasurer and the department of transportation requiring repayment of invested funds from any moneys in the motor vehicle fund available for state highway construction. RCW 43.84.080.

- Interim financing warrants of a local improvement district which is within the protection of the local improvement guaranty fund law for the benefit of the general or current expense fund. RCW 35.39.034.

- Outstanding warrants of the county tax refund fund in the same county as the government making the investment subject to the provisions of RCW 36.33.070.

- Subject to compliance with RCW 39.56.030, registered warrants of a local government in the same county as the government making the investment. RCW 39.59.020.

- Subject to the arbitrage provisions of Section 148 of the federal Internal Revenue Code or similar provision concerning the investment of state and local money and funds, the following mutual funds and money market funds:

  a. Shares of mutual funds with portfolios consisting of only United States government bonds or United States government guaranteed bonds issued by federal agencies with average maturities of less than 4 years, or bonds described in RCW 39.59.020 (1) or (2), except that bonds otherwise described in RCW 39.59.020 (1) or (2) shall have one of the four highest credit ratings of a nationally recognized rating agency;

b. Shares of money market funds with portfolios consisting of only bonds of states and local governments or other issuers authorized by law for investment by local governments, which bonds have at the time of investment one of the two highest credit ratings of a nationally recognized rating agency;

c. Shares of money market funds with portfolios consisting of securities otherwise authorized by law for investment by local governments. (RCW 39.59.030.) (See caution 4 on page 5 -State Constitution Prohibits Some Investments.)

- Bankers' acceptances purchased on the secondary market. (RCW 43.84.080 and 36.29.020.)

- Commercial paper purchased on the secondary market. The paper chosen for investment should meet the criteria set by the State Investment Board. (Attorney General Opinion 1993 No. 8.)

- Notes, bonds, or debentures of savings and loan associations, banks, mutual savings banks, savings and loan service corporations operating with approval of the federal home loan bank, and corporate mortgage companies that are rated not less than "A," or are insured or guaranteed and backed as required by statute. (RCW 39.60.050.)

- Farm ownership and soil and water conservation loans fully guaranteed as to principal and interest under the Bankhead-Jones Farm Tenant Act; and the Washington land bank (provided that the funds to be invested are not under constitutional prohibition). (RCW 43.33A.080.)

- Any investments authorized by law for the treasurer of the state of Washington or any local government of the state of Washington other than a metropolitan municipal corporation but, except as provided in Chapter 39.58 RCW, such investments shall not include certificates of deposit (CD) of banks or bank branches not located in the state of Washington. (RCW 39.59.020.) (See caution 4 on page 5 - State Constitution Prohibits Some Investments.)

NOTE: Per an Attorney General Memorandum dated February 8, 1991, cities and towns have the authority to invest in out-of-state CDs via RCW 35.39.030(6) and RCW 43.84.080(6). Restrictions on investments contained in RCW 39.59.020 do not apply to investment authority existing prior to the enactment of that statute (1988). Accordingly, local governments other than cities or towns would be restricted to investment in in-state CDs since they did not possess this authority prior to the enactment of RCW 39.59.020(4).

In addition to the securities listed above, municipalities may invest excess moneys in the Washington State Treasurer's Investment Pool (Chapter 43.250 RCW). The governing body of the municipality must authorize participation by passing an ordinance or resolution.

PUBLIC DEPOSITORIES

Except for funds deposited pursuant to a fiscal agency contract with the state fiscal agent or its correspondent bank, no public funds may be deposited in demand or investment deposits except in a qualified public depository or as otherwise permitted by statute. Total deposits of a treasurer in a depository may not exceed that depository's net worth (RCW 39.58.130).

A financial institution receives designation as a public depository from the Public Deposit Protection Commission (PDPC). This designation is readily verified, either from the institution (a letter of authority from the Commission) or from the PDPC. The PDPC publishes a quarterly list of each qualified depository and its net worth. This list will be furnished upon request by writing to:

Public Deposit Protection Commission
Office of State Treasurer
General Administration Building
PO Box 40206
Olympia, WA 98504-0206

CAUTIONS

1. Investments Allowed By Debt Covenants May Be More Restrictive Than Statutes

The debt covenants contained in bond indentures and the provisions of other agreements may be more restrictive than the statutes about the types of investments permitted for certain moneys.

2. Avoid Conflicts With The Laws Of Other States

Some corporations have sold instruments in Washington which require the issuer or holder to comply with laws of other states. It is questionable whether it is prudent or appropriate for a public treasurer in Washington to enter into such agreements.

3. SBA Loans Are Inherently Risky

In order for a business to qualify for a Small Business Administration (SBA) loan, it must usually have been unable to obtain credit at a financial institution. Hence, SBA obligations backed by SBA loans have weaker underlying credit than the standards in the money market. Although these loans are guaranteed by the federal government, default does not result in immediate liquidation. Some SBA investors are holding paper while the loan is "worked out." Also, federal guarantees do not extend to points paid.

4. State Constitution Prohibits Some Investments

Article VIII, Sections 5 and 7, and Article XII, Section 9 prohibit the state and local governments in the State from extending credit, giving money or property, or loaning money to individuals, associations, companies, or corporations. Therefore, except for the following exceptions, treasurers should not invest in stock of private companies or other investments which appear to be prohibited. Article XXIX, Section 1, provides that public pension, retirement, and industrial insurance trust funds be the ONLY exceptions, thus allowing any investment authorized by law. Any investment holdings in violation of the Constitution will be challenged.

5. PDPC Covers Losses As Provided By Statute

All public deposits in qualified public depositories are protected from loss as provided in Chapter 39.58 RCW, but there are some limitations. In the event of a loss due to default of a qualified public depository, the PDPC would:

a. Determine the net deposit liability of the defaulting institution after FDIC coverage.

b. Make assessments against all bank depositories or all thrift depositories, depending on whether the defaulting institution was a bank or a thrift institution:

- First, against the defaulting institution to the full extent of securities pledged as collateral.

- Second, against all other bank or thrift depositories, for their proportionate share of the loss, up to a maximum of 10 percent of each institution's public deposits. (RCW 39.58.060(3); 39.58.010(6).)

c. Represent all public treasurers for liquidation of the defaulting institution's assets to recover the remaining net deposit liability, if any exists after assessments against all bank or thrift depositories.

Treasurers should be aware that in the event of a default of a qualified depository, the funds in that institution could be tied up until deposit balances are certified and assessments are collected (see RCW 29.58.060). Diversification of investments among various bank and thrift institutions could help alleviate potential cash flow problems.

6. Properly Name Accounts For Insurance Coverage

In order to maximize insurance coverage from FDIC, care should be exercised to properly name deposit accounts so that ownership of such accounts is clear.

7. Consult Your Bond Counsel For Guidance On Arbitrage Restriction

The Tax Reform Act of 1986 placed tighter restrictions on tax-exempt bonds. Penalties for noncompliance include fines and, possibly, retroactive taxation on the bonds.

8. Repurchase Agreements Require Proper Procedures to Avoid Loss

Recent losses suffered by local governments indicate the need for treasurers to participate in repurchase agreements (repos) with adequate procedures and knowledge of the mechanics of repo transactions.

a. Treasurer Must Have Control Of Securities In Repos

Each repo must be structured so that one of the following events occurs for the period of time that the repo is effective:

(1) Either of the procedures called DVP (delivery versus payment) whereby:

a) The treasurer obtains physical delivery of the underlying securities; OR
b) The underlying securities are delivered to a third party, such as a safekeeping bank acting as an agent for the public treasurer; OR

(2) The underlying securities are delivered to a bank's trust division (not within its operating division) for the account of the public treasury, when the repo is being done with the same institution.

This delivery may be made either physically or by book entry. Book entry is a system of handling securities. The Federal Reserve Bank's system is a securities safekeeping arrangement between the Fed and its customers. All US government agencies' issues exist only in book entry form, in computerized files, rather than in definitive (engraved paper) form. Under the system, book entry securities are transferred electronically between accounts based on input from the depository institution transferring securities from its account.

b. Do Not Invest In "Pooled" Or "Master" Repos

Some dealers offer repos where a treasurer invests in a pool of securities held by a trustee. Statements from the trustee list the securities; however, no "owner" is listed on the statement. The statements only reference a pool number. Treasurers have no way to assure themselves that the dealer has not oversold the securities. In the event of a dealer's default, the treasurer may discover the pool does not cover all of the claims of its investors. Where securities involved in repos are being held by trustees or a bank's trust division, the treasurer must require that the securities be held in his/her name.

c. Market Value Of Securities Should Cover The Investment

Treasurers should assure themselves that they are adequately protected from a sudden decline in the market value of the securities they have purchased. Some authorities recommend that the market value of the underlying securities exceed the amount to be received at the end of the agreement, thus protecting principal and interest. It is common practice in the industry for an excess of market value over the cash paid, called a market or "haircut", to be built into the agreement to protect against declines in the market value of the underlying securities.

The local treasurer should review (reprice) the market value of the underlying securities periodically to make sure it has not fallen below an acceptable level, placing part of the entity's principal and earnings at risk. Should such a decline in value occur, additional securities should be obtained or part of the entity's principal should be recovered. The size of the margin built into the agreement should reflect the price volatility of the underlying securities, the frequency of repricing, and the length of the repo.

d. Evaluate Financial Position Of Security Dealers

Treasurers should screen and evaluate the integrity of dealers from whom they will purchase securities. Many dealers are unregulated. Many authorities recommend that treasurers deal only with the primary security dealers. Dealers of money market or mutual funds must have bonds posted with the Risk Management Office of the Department of General Administration per RCW 39.59.010.

e. Obtain Written Contracts

Local governments should establish their rights in repos through written contracts. A written contract will specify, among other things, the right of the local government to liquidate the underlying securities in the event of default by the dealer and directions for the delivery of the underlying securities. This written contract may take the form of a master agreement covering all future transactions or a transaction agreement covering a single transaction.

Local governments should also have a written contract with a custodial agent, usually a bank, specifying the responsibilities of that third party. Such a written contract, called a custodial

agreement ensures that the entity's custodian is an independent third party to the repo transaction. Among the custodial responsibilities that may be specified in a written contract are:

1) The custodian's responsibility to disburse cash for repos only on delivery of the underlying securities;

2) The custodian's responsibility to obtain additional securities if the required margin on the repo agreement is not maintained;

3) The custodian's responsibility for periodic reporting to the entity on the market value of the securities.

f. Beware Of Pitfalls

No treasurer should participate in repos without a thorough knowledge and understanding of what repos are and how they work. Every treasurer should be aware of the pitfalls and why other governments have suffered losses.

NOTE: The BARS material on investments is intended to inform local treasurers of the State Auditor's current audit standards and to provide information on current legal authority questions and on prudent investment standards. This material does not constitute a legal opinion on the validity of any particular investment. The State Auditor does not intend to imply that a treasurer who follows the standards set forth in these materials will thereby avoid any possibility of a loss of public funds. Each treasurer must exercise his or her best professional judgment in selecting particular investments, relying where appropriate on legal and other professional assistance.

INVESTMENT OF SUPERIOR COURT TRUST FUNDS

Pursuant to RCW 36.48.090, whenever the clerk of the superior court has moneys held in trust for any litigant or for any purpose, they shall be deposited in a separate bank account designated *Court Trust Fund*. These moneys shall not be commingled with any public funds. The clerk is subject to the same investment limitations as the county treasurer (RCW 36.29.020). See Part 3, Chapter 6, Section A on investments.

INTEREST INCOME

Unless provided otherwise, interest earned on trust investments should be forwarded to the county treasurer as current expense fund revenue. If however, the trust principal amounts to $2,000 or more and a litigant in the matter had filed a written request, the interest shall be held in trust and paid to the beneficiary upon termination of the trust. The clerk should assess a 5% investment service fee, subject to statute limitations, on interest earned on behalf of beneficiaries.

All litigants not represented by an attorney and who have $2,000 or more being held by a superior court clerk shall receive written notice of the provision for receiving interest income on the funds.

ACCOUNTING REQUIREMENTS

a. All purchases of investments shall be by check or electronic fund transfer (EFT) drawn on the Court Trust Fund.

b. All investments sold shall be receipted with Court Trust Account receipts. We encourage clerks to instruct financial institutions to pay all interest earnings to the Court Trust Fund. However, if the county chooses to use direct interest credits to investment accounts, the clerk should reconcile the interest at least quarterly.

c. Clerks making Trust Fund investments must maintain an investment ledger:

   (1) Sufficient to indicate the total amount of trust funds invested at any given time (a control account).

   (2) Listing each investment purchased by purchase date, trust account check number or EFT number, description of investment and identification (passbook or C.D. number, financial institution holding investment, interest rate, maturity date, etc.) and purchase price.

   (3) Showing for each investment sold: total proceeds, interest due the General (Current Expense) Fund, interest due other recipients, sales date, clerk's receipt number, and investment fee.

   (4) There must be an individual ledger card for each case. The ledger cards shall be reconciled to the investment ledger periodically. Ledger cards shall contain the name, address, case number, the investment balance and accrued interest. A form similar to the attached sample will be acceptable.

d. Investment interest earnings remitted to the General (Current Expense) Fund and investment service fees deducted from interest due to others should be coded to the resource account designated in Part 1, Chapter 3.

e. Moneys to be paid to the county treasurer should be remitted each month together with other remittances.

f. Interest paid to litigants in excess of $10 must be reported to the Internal Revenue Service.

INVESTMENT RECORD

Line No.	Date Purchased 19__ Mo. Day	Description	Purchase Price	Date Sold Mo. Day	Sales Price	Receipt Number	Investment Fee	Interest Earnings	To Be Re-mitted to Beneficial Owner	To Be Re-mitted to Treasurer	Investment Balance		Line No.
											Debit	Credit	

Many entities have agreed to maintain a predetermined average daily balance in non-interest bearing bank accounts to compensate banks for handling the entity's bank services.

In many cases, there is no rational relationship between the interest which the entity would have earned on the deposit and the amount that would have been paid for bank services.

In the event a decision is made to maintain a compensating balance, the entity should:

a. Obtain proposals on bank service charges from several banks.

b. Document with historical and statistical evidence that the interest foregone is substantially equivalent to or less than the proposed bank service charges.

In an Attorney General memorandum dated December 20, 1985 to the State Auditor's Office, Senior Assistant Attorney General James K. Pharris stated that a system whereby a municipality directly compensates a bank for the actual services rendered is more easily audited, more easily supported, and preferable to a system in which banking services are paid for by the maintenance of a compensating balance.

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The following discussion covers the accounting for special assessments transactions.

1. Capital Improvement Assessments

The project expenditures usually will be recorded in a capital projects fund and will be recognized the same as other capital projects. Revenues will be recognized according to the financing involved (i.e., other financing sources - proceeds of general long-term debt, where bonds are used for financing).

Capital improvement assessments projects that become an integral part of the government's enterprise activities will be recognized in the enterprise fund.

2. Service-Type Assessments

The project revenues and expenditures will be recorded in either the General (Current Expense) Fund, an enterprise fund, or a special revenue fund, as appropriate. These types of projects are for operating activities and do not result in the purchase or construction of fixed assets (i.e., street cleaning or snow plowing).

3. Debt Service

The long-term debt service transactions associated with a special assessment project should be recorded in a debt service fund. Recognition of bond principal and interest expenditure will be similar to other long-term debt. However, any portion that is an obligation of an enterprise fund or expected to be repaid from an enterprise fund's revenues should be reported in the enterprise fund. Short-term debt service expenditures should be recognized in the fund recording the associated debt.

4. Budgeting

Capital improvements funded by special assessments should by budgeted on a project basis. Although improvement district statutes vary, they normally require formal adoption of an assessment roll. The LID formation ordinance is a perfectly adequate budget for the life of the LID. The amount of the assessment roll is determined by the estimated costs of construction and of debt service, which are accordingly approved by the same action. If construction costs exceed estimates, legislative approval is normally required. That approval should be recorded as a budget modification.

5. References

	Authority to Establish and Assess for	RCW Reference
Cities and Towns	LID & ULID	35.43 thru .56
Counties/County Roads	CRID	36.88
Fire Districts	LID & ULID	52.20, 35.43 thru .56
Port Districts	LID & ULID	53.08, 35.43 thru .56
Library Districts	LID	27.14, 35.43 thru .56
Irrigation Districts	LID & ULID	87.03.480 thru .527
Irrigation Districts	O&M	87.03.240 thru .420
Park and Recreation Districts	LID	36.69.200 thru .305
Sewer Districts	ULID	56.20, 35.43 thru .56
Water Districts	ULID	57.16, 35.43 thru .56
Counties/Sewerage, Water and Drainage System	LID & ULID	36.94.220 thru .400
Flood Control Zone Districts	LID & ULID	86.15.160, .165
Flood Control Districts	O&M	86.09.380 thru .517
Diking Districts	O&M	85.05.270, .355, 85.18.150
Drainage Districts	O&M	85.06.125, 85.38.140 thru .170
Diking, Drainage and Sewage Improve. Dist.	O&M	85.08.410, .420, .480, 85.16
Public Utility Districts	ULID	54.16.120 thru .170

CRID - County Road Improvement District
LID - Local Improvement District
ULID - Utility Local Improvement District
O&M - Operations & Maintenance, Debt Service, etc.

(This section will be issued at a later date.)

(This section will be issued at a later date.)

1. Unredeemed Coupons And Bonds (RCW 43.80.160)

One year after the last legal payment date on matured bonds, the treasurer may send a written request to the fiscal agent to return the moneys not used to redeem such matured bonds. A bond call accelerates the maturity and the treasurer has the right to request that moneys be returned after one year. This recovery provision does not apply to matured coupons which remain unredeemed for over one year, unless the bonds to which they are related have also matured. The treasurer remains obligated for the final redemption of the unredeemed bonds or coupons until the statute of limitations runs. The statute of limitations for unredeemed bonds and coupons does not run unless there is sufficient money to pay for the bonds in the Bond Redemption Fund and bonds have been called.

The following regulations and procedures are prescribed with respect to the return of the above-mentioned moneys.

a. Amounts returned from fiscal agencies at the request of local treasurers should be accounted for in the debt service fund. Concurrent entries should be recorded in the fiscal agency account to reflect the return of the moneys to the debt service fund. If the bonds or coupons are subsequently presented for payment, they should be paid from the moneys so held.

b. The amounts returned from fiscal agencies should not be used to meet current debt service requirements. However, interest earnings on any investments of amounts returned from fiscal agencies will be available to reduce currently required additions to the debt service funds according to the following procedures:

(1) In the case of general obligation bonds, such interest earnings should be retained in the debt service funds, and currently required additions to such funds should be reduced accordingly.

(2) In the case of revenue bonds, such interest earnings may be retained, thereby reducing currently required additions to such funds from operating revenues, or such interest earnings may be placed into the current or operating fund of the utility system.

After the applicable statute of limitations has run, the remaining moneys must be remitted to the Department of Revenue, not repaid to the issuing fund.

Before a duplicate instrument is issued, the issuing officer shall require the person making application for it s issue to file in his/her office a written affidavit specifically alleging on oath that he/she is the proper owner , payee, or legal representative of such owner or payee of the original instrument, giving the date of issue, th e number, amount, and for what services or claim or purpose the original instrument or series of instruments of which it is a part was issued, and that the same has been lost or destroyed, and has not been paid or received by him/her.

The following is a sample for use by all political subdivisions.

AFFIDAVIT

STATE OF WASHINGTON,)
ss,
County of _____)

I, _____, being first duly sworn upon oath, depose and say

that I am the proper owner, payee, or legal representative of such owner or payee o f

_____, original _____ _____ No. _____, dated
(Municipal Corporation) (Describe Instrument)

_____, in the amount of _____ Dollars ($_____)

which said instrument was issued in payment for _____

and that the same has been lost or destroyed and has not been paid.

Signature _____

Subscribed and sworn to before me this _____ day of _____ 19_____.

_____
Notary Public in and for the state of Washington

Residing at _____

Chapter 10. Other Liabilities
Section A. Arbitrage Rebates

Overview

A governmental entity may engage in arbitrage by borrowing funds at one interest rate and investing those same funds at a higher rate. The primary reason that arbitrage in this form can occur is that tax-exempt bonds of a governmental entity demand a rate of return less than that demanded of another entity with similar risk whose interest payments are subject to taxation.

Over the years, the Internal Revenue Code has contained provisions that attempt to limit the ability of a governmental entity to engage in arbitrage. With the passage of the Tax Reform Act (TRA) of 1986, the U.S. Treasury greatly increased its claim to interest earnings of unspent, tax-exempt bond proceeds. The provisions of the TRA require taxation of interest earned in excess of the cost of tax-exempt debt at an effective tax rate of 100%, although the law does allow for certain exceptions.

The arbitrage rebate tax creates a number of financial accounting and reporting issues, which are the subject of this commentary.

In general, the arbitrage rebate tax is calculated by determining the difference between interest earned over a 5-year period and the cost of the tax-exempt debt. A future value concept is used to roll forward interest earned to the end of the tax calculation period. Even though the tax is calculated and paid only every 5 years or when an issue is retired, an annual estimate must be made for financial statement purposes.

Presentation Of Arbitrage Expenditure

Whether arbitrage rebate taxes are a reduction of revenue (as a charge against interest revenue) or an expenditure is the second issue. Some believe that arbitrage taxes should be netted against interest income. This approach treats arbitrage taxes as a prior claim by the U.S. Treasury on the state or local government's interest income and appears to be inappropriate. Netting would be misleading in two ways. First, total interest revenues would be understated. This is significant because there are a number of investing strategies that use interest revenues to discreetly calculate arbitrage risks and alternatives. Information addressing these policy choices would disappear. Second, arbitrage expenditures would not be presented. Hiding arbitrage payments as a reduction of revenue removes potentially substantial payments from financial statement readers.

Arbitrage rebate taxes, like all taxes, should be shown as an expenditure. For example, payroll taxes are assessed as a function of payroll expenditures. The payroll tax is a percentage of actual payments at a given marginal rate and varies with the amount paid to employees. Arbitrage rebate tax payments represent a tax at a 100 percent marginal tax rate. Substantially all interest received over the bond yield rate is claimed by the U.S. Treasury.

Summary

Arbitrage tax rebate is not a new issue, but TRA presents some new accounting issues that should be considered. Changes are expected to TRA to reduce the scope of its arbitrage provisions, but the concept itself is here to stay.

This commentary is intended to guide financial statement preparers and auditors in accounting for arbitrage tax rebates. It refers to concepts contained in the IRC Section 148 and associated regulations as a means to explaining practice problems. Calculation of tax liabilities should be done by consulting the Code itself and/or tax professionals.

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CHAPTER 12. INTERPRETATIONS AND MISCELLANEOUS

This chapter of the manual contains detailed explanations of selected topics, pronouncements, or laws affecting local governments.

The tables of contents on following pages list the interpretations by subject (page 3) and by account code number (page 5).

The most significant source of input to this chapter should be the manual users themselves. If you have any suggestions for new topics, please copy a request form from the back of this page and mail it to the address listed on the bottom of the form.

REQUEST FOR INTERPRETATION

Request Made By

Name _____

Entity _____

Phone _____

Topic Or Issue

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Recommendation _____

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When completed, send to:

State Auditor's Office
Technical Services
PO Box 40031
Olympia, WA 98504-0031

TABLE OF CONTENTS (SUBJECTS)

Interpretation Subject	Short Title	Interpretation Number
Advances	DSHS Working Capital Advances	5
Alcoholism Programs	Use of Liquor Taxes and Profits	4
Attorneys - Prosecuting	Prosecuting Attorney's Salaries	6
Auditor's O&M Fund	County Auditor's O&M Fund	10
Closure Costs, Solid Waste	Solid Waste Closure Costs	11
Confidential Funds	Confidential Funds	7
Criminal Justice Funding	Criminal Justice Funding	12
Delinquent Taxes	County Treasurer's O&M Fund	2
Distraint	County Treasurer's O&M Fund	2
Documents, Preservation	County Auditor's O&M Fund	10
Drug Buy Funds	Confidential Funds	7
DSHS Advances	DSHS Working Capital Advances	5
Elections	Allocating Election Costs	8
Evidence Buying	Confidential Funds	7
Fairs, County	County Fair Operations	1
Foreclosure	County Treasurer's O&M Fund	2
Informers	Confidential Funds	7
Interfund Loans	County Fair Operations	1
Investigative Funds	Confidential Funds	7
Liquor Board Profits	Use of Liquor Taxes and Profits	4
Liquor Excise Tax	Use of Liquor Taxes and Profits	4
Loans	DSHS Working Capital Advances	5
Paths and Trails	Paths and Trails	9
Petty Cash	County Fair Operations	1
Property Taxes	County Treasurer's O&M Fund	2
Revolving Fund	County Fair Operations	1
Revolving Fund	County Treasurer's O&M Fund	2
Risk Assumption	Risk Management	13
Road Millage	County Road Millage Diverted	3
Salaries	Prosecuting Attorneys' Salaries	6
Self Insurance	Risk Management	13
Substance Abuse	Use of Liquor Taxes and Profits	4
Tax Levies	County Road Millage Diverted	3
Treasurer's O&M Fund	County Treasurer's O&M Fund	2
Undercover Funds	Confidential Funds	7
Working Capital	DSHS Working Capital Advances	5

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TABLE OF CONTENTS (BARS CODE)

BARS Code	Interpretation Short Title	Interpretation Number
REVENUES		
311.20	County Road Millage Diverted	3
334.00.11	Prosecuting Attorneys' Salaries	6
336.06.10	Criminal Justice Funding-High Crime	12
336.06.20	Criminal Justice Funding-Special Distribution	12
336.04.11	Auditor's Centennial Document Preservation and Modernization	10
336.06.21	Criminal Justice Funding-Violent Crime/Population	12
336.06.22	Criminal Justice Funding-Program Area 1	12
336.06.23	Criminal Justice Funding-Program Area 2	12
336.06.24	Criminal Justice Funding-Program Area 3	12
336.06.25	Criminal Justice Funding-Program Area 4	12
336.06.94	Liquor Excise Tax	4
336.06.95	Liquor Board Profits	4
341.21	Auditor's Filing and Recordings	10
341.36	Auditor's Centennial Document Preservation and Modernization	10
341.45	Election Services	8
341.90	County Treasurer's O&M Fund	2
349.11	Interfund Election Services	8
382.80	DSHS Working Capital Advances	5
386.00	Centennial Document Preservation and Modernization Agency Depost	10
EXPENDITURES		
511.70	Election Costs	8
511.80	Voter Registration Costs	8
514.22	County Treasurer's O&M Fund	2
519.33	County Fair Operations	1
521.21	Confidential Funds	7
542.62	Paths and Trails - Maintenance	9
566.00	Substance Abuse	4
573.70	County Fair Operations	1
582.80	DSHS Working Capital Advances	5
595.62	Paths and Trails - Construction	9

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1. County Fair Operations

a. Management Of Fair Operations

RCW 36.37.040 states in part:

> "The board of county commissioners may employ persons to assist in the management of fairs or by resolution designate a nonprofit corporation as the exclusive agency to operate and manage such fairs."

Referring to the above statute, the Attorney General has emphasized that the Legislature has not authorized the county to operate a fair jointly with any private person or group, but only to employ persons to assist in the management of fairs or to designate a private corporation as the exclusive agency to operate and manage such fairs.

b. Deposit Of Funds Received By A County Fair Operation

The Attorney General has stated that all funds received by a county fair operation, such as allocated parimutuel funds, donations, and proceeds from the operation of the fair, must be properly deposited in the county treasury under the provisions of RCW 36.29.010 and .020.

c. Establishment Of Fund To Operate Fair

At the option of the board of county commissioners, the county fair may be operated as a department within the General (Current Expense) Fund or it may be operated as a separate County Fair Fund. If a fair fund is established and borrows from the General (Current Expense) Fund, interfund loan procedures must be followed, except that no interest on the interfund loan needs to be charged.

Within the fund chosen for the operation of the fair, the board of county commissioners may authorize the county auditor to provide a revolving fund to be used by the fair officials for the conduct of the fair. The purpose of the revolving fund is to allow for immediate payment of premiums, casual labor and the many other items needed during the period the fair is being conducted without going through the formality of a warrant issue. If desired, a separate petty cash may be established for use during the remainder of the year. All expenditures, other than those made through the revolving funds, should be vouchered and warrants should be issued in the ordinary manner as with other county expenditures.

Part 1, Chapter 3, Section C prescribes the minimum requirements for the establishment and operation of a revolving fund. All those requirements apply except that a paid receipt or properly executed invoice voucher will not be required for premiums or prizes disbursed. A list of premium or prize winners, supplemented by entry records and certified by the fair board, will suffice to evidence expenditures for this purpose.

At the end of the fair period, or within sixty days thereafter, the revolving fund for fair operations should be closed and the authorized amount should be remitted to the county treasurer and posted to the General (Current Expense) or Fair Fund as appropriate.

A full accounting of the revolving fund for fair operations should be submitted from the fair board to the county auditor by means of a summary report of expenditures at the BARS level required for vouchered expenditures. Supporting documentation should be attached for all disbursements.

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2. County Treasurer's Operation And Maintenance Fund

RCW 84.56.020 requires a Treasurer's Operation and Maintenance Fund. Fees and costs applicable to the foreclosure, distraint and sale of real and personal property for delinquent taxes must be deposited into this fund. These moneys shall be used by the county treasurer to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

Allowable expenditures include any associated costs such as: postage, filing fees, employee time, legal notices, title searches, etc. The following standard procedure is to be used for all expenditures made from the Operation and Maintenance Fund:

When disbursements are made, the county treasurer will prepare a voucher in the regular manner, supported by detail documenting the expenditures. The treasurer will place his/her certification on the face of the voucher prior to presenting it to the county auditor, who will then draw a warrant against the Treasurer's Operation and Maintenance Fund, in the same manner as is done for any other county fund.

3. Diversion Of County Road Taxes

RCW Chapter 36.33.220 authorizes the legislative authority of a county to divert any portion of the county road taxes for services to be provided in the unincorporated area of the county. RCW 36.82.040 requires that the revenues produced from county road taxes so diverted shall be placed in a separate and identifiable account within the county's current expense fund. To assist compliance with the provisions of these statutes, the following procedures are prescribed:

a. County road taxes being diverted to the current expense fund will be presented in the budget of the current expense fund as an estimated revenue. It will be clearly separated from the estimated revenues budgeted from the collection of regular property taxes.

b. The moneys received for diverted county road taxes will be receipted directly into the current expense fund and will be credited to the revenue account 311.20, Diverted County Road Taxes. That portion of the county road taxes identified for diversion will not be levied for the road fund and then transferred to the current expense fund.

c. Those counties which divert some portion of the county road taxes should develop accounting procedures that will serve to document that the diverted county road taxes were used to provide services in the unincorporated area of the county.

4. Accounting For Two Percent Of Liquor Taxes And Profits For Substance Abuse Treatment Programs.

RCW 70.96A.087 provides that to be eligible for receiving a share of liquor taxes and profits, each city, town, or county must devote no less than two percent of its share of liquor taxes and profits to support programs for treatment of alcoholism and other drug addictions. Programs must be approved by the board authorized by RCW 70.96A.300 and the secretary of the Department of Social and Health Services.

A city, town, or county that does not have its own facilities or programs for the treatment and rehabilitation of substance abusers, may share the use of another city or county facility or program as long as it contributes no less than two percent of its share of liquor taxes and profits to support these facilities or programs (RCW 70.96A.085).

All liquor taxes and liquor board profits received from the state shall be credited initially into the city's or county's current expense/general fund or a special revenue fund. this money should be coded 336.06.94 for liquor excise taxes and 336.06.95 for liquor board profits.

Distribution of the money should be handled in a manner legally authorized by the statute. Expenditures related to substance abuse treatments should be coded to BARS account code 566 whether the expenditures are in support of the city's or county's own facilities/programs or contributions to others.

The two percent portion and any additional amounts expended for the substance abuse treatment should be budgeted in the current expense/general fund or special revenue fund in accordance with the provisions of Chapters 35.32A, 35.33 and 36.40 RCW.

5. Accounting For Department Of Social And Health Services (DSHS) Working Capital Advances

DSHS provides working capital advances to counties and cities in conjunction with DSHS programs such as aging, mental health, developmental disabilities and alcohol and drug rehabilitation. These advances are intended for working capital or a *cash float*.

Even though called working capital the advances are treated as fund debt and therefore, they are not a revenue or an increase to net cash and investments. As such, they cannot be budgeted. The expenditure portion of the budget must be balanced by any beginning net cash and investments plus estimated revenues.

In single-entry systems the receipt will be recorded in account 382.80 - Intergovernmental Loan Proceeds.

When the working capital advance is paid back to DSHS, the disbursement will be recorded in account 582.00 - Redemption of Long-Term Debt.

6. Accounting For Prosecuting Attorneys' Salaries

RCW 36.17.020 provides that: "One-half of the salary of each prosecuting attorney shall be paid by the state." This money will be coded to BARS account 334.00.11.

In order for the state treasurer to remit to each county one-half of the prosecuting attorney's salary, the following information must be supplied to the state treasurer:

> A resolution signed by the county commissioners or legislative authority establishing the prosecuting attorney's salary, or a copy of the resolution signed by the county commissioners or legislative authority adopting the county's budget and a copy of the particular page of the budget showing the prosecuting attorney's salary. This page must be certified by the county auditor as a true copy of that portion of the budget.

The above information must be supplied to the state treasurer at the time the salary of the prosecuting attorney is changed.

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7. Confidential Funds (Drug Buy Money, Investigative Funds)

Confidential funds are those funds allocated to the following three types of law enforcement undercover operations:

a. Confidential investigative expenses are for the purchase of services and would include travel or transportation of an undercover officer or an informant. The lease of an apartment, business front, luxury- type automobiles, a boat, aircraft or similar effects to establish the appearance of affluence, credibility and a general atmosphere conducive to the undercover role would also be in this category. Meals, beverages, entertainment and similar expenses for undercover purposes, within reasonable limits, would also be included.

b. Confidential funds for the purchase of evidence would include the purchase of evidence and/or contraband such as drugs, firearms, stolen property, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime.

c. Confidential funds for the purchase of specific information from informants.

Confidential expenditures are subject to appropriation by the municipality's governing body. The governing body must assure that the controls over disbursements are adequate to safeguard against misuse of such funds. When the funds are replenished, legislative approval should be based on a finding that the expenditures were necessary and reasonable for proper and efficient administration of the program under which they were used.

The funds authorized will be established in an imprest fund. The BARS Manual Accounting Procedures Section on Petty Cash, Chapter 3. E, prescribes the minimum requirements for the establishment and operation of an imprest fund. In addition to all those requirements the following apply:

a. The supervisor of the unit to which the imprest fund is assigned must authorize all advances of moneys to agents or officers for the purchase of information. Such authorization must specify the information to be received, the amount of expenditures, and assumed name of informer.

b. The investigation unit must maintain confidential files of the true names, assumed names, and signature of all informers to whom payments have been made. To the extent practicable pictures and/or fingerprints of the informer payee should also be maintained.

c. The custodian shall receive from the agency or officer authorized to make a confidential payment, a receipt for cash advanced to him for such purposes.

d. The agent or officer shall receive from the informer a receipt of the following nature:

FIGURE 1. RECEIPT FROM INFORMER PAYEE

Receipt

For and in consideration of the sale and delivery to the (State, County, or City) of _____ of information or evidence identified as follows:

_____

_____

_____

I hereby acknowledge receipt of $ _____ paid to me by (State, County, or City) of _____.

Date: _____ Signature: _____

_____
*Witness, if any)

* * * * * * * * * * *

*The witness requirement will not in all instances be mandatory, depending on the nature of the meeting and exchange of funds. A requirement should be in effect that on 25 percent of the contacts, when payments are made, a second agent appear as the witness to the transaction. In addition, on 10 percent of the meetings the agent or officer in charge should be present to verify the payment to the informer.

e. The signed receipt from the informer payee with a memorandum detailing the information received shall be forwarded to the agent or officer in charge. The agency or officer in charge shall compare the signature on the receipt with the confidential file of assumed name signatures. He shall also evaluate the information received in relation to the expense incurred, and add his evaluation remarks to the report of the agent or officer who made the expenditure. A certification of payment to the custodian will serve as support for the expenditure from the imprest fund. The certification will be witnessed by the agent or officer in charge on the basis of the report and informer payee's receipt.

f. Each agent or officer in charge shall prepare a quarterly report showing status and reconciliation of the imprest fund and itemizing each payment, name used by informer payee, information received and use to which information was put. This report must be made part of the files and reviewed quarterly by the head of the municipality's law enforcement agency.

8. Election Cost Allocations To State, Cities, Towns, And Other Taxing Districts

This interpretation establishes uniform procedures for allocating election costs incurred by counties. These procedures are mandatory for elections held after January 1, 1986.

The following statutes require that counties be reimbursed for the cost of conducting elections covering ballot issues for the state of Washington, cities and towns, and other districts.

RCW 29.13.045 Every city, town and taxing district shall be liable for its proportionate share of election costs. Special election costs shall be borne by the city, town or district concerned.

RCW 29.13.047 The state shall assume a prorated share of election costs when state officers or measures are voted upon in an odd-numbered year.

a. Segregate Voter Registration Costs from Elections

BARS account 511.80 is prescribed for voter registration costs.

b. Charge Only Allowable Election Costs

BARS account 511.70 is prescribed for election costs. Costs charged to this account must be specifically for election purposes and will include proper object codes. Time records and other documentation must be maintained to support expenses allocated to election costs. Allowable costs include the following:

(1) Salaries and Wages (BARS Object 10)

Include salaries and wages, including overtime, for time specifically devoted to elections. Include the time of Election Department employees, precinct officers, voting machine custodians and extra election help. A portion of the salary of the county auditor may also be included.

Adequate records are to be maintained to support payroll charges. This includes approved time sheets with descriptions of work performed.

(2) Employee Benefits (BARS Object 20)

Include those benefits associated with the salaries and wages identified above.

(3) Supplies (BARS Object 30)

Include articles and commodities purchased for consumption exclusively for elections (e.g., stationery, forms, cards, pencils, small items of equipment, items for the repair and maintenance of equipment, etc.). The cost of large supply purchases shall be apportioned between the elections benefitted. Elections operated as an internal service fund would be expected to inventory such purchases and charge the costs as the inventory is used.

(4) Other Services and Charges (BARS Object 40)

Include:

(a) Communication - Charges for telephone and postage associated with elections.

(b) Transportation - Cartage for voting machines, devices and booths, messenger service, and travel expense including mileage allowance for delivery of returns.

(c) Advertising - Charges for legal notices and published instructions in connection with elections, including closing of registration, etc.

(d) Printing and Binding - Charges for ballots, instructions, records, signs, etc.

(e) Repairs and Maintenance - Charges for repair and maintenance to election equipment.

(f) Rentals - Charges for polling spaces, storage spaces for voting equipment, etc.

(5) Machinery and Equipment (BARS Object 64)

Do not include charges for capital outlays. However, depreciation or use charges for such items as voting machines, devices, ballot tab equipment, booths, flag poles, flags, etc., are allowable. Charges must be based on rates that will result in a reasonable recovery of the original equipment over its useful life. Ledgers detailing historical cost, estimated salvage value, useful life, and accumulated charges shall be available.

No depreciation or use charge is allowable where the 15 percent overhead factor is used. See part f.

(6) Interfund Payment for Services (BARS Object 90)

Include expenditures made to other funds for services rendered. Allowable interfund charges include costs for computer time, software development, and equipment or facility rental. Charges must be consistent with those to other funds and departments.

No interfund charges are allowable where the 15 percent overhead factor is used. See part f.

In the absence of guidance on allowability of costs, the cost standards included in Cost Principles Applicable to Grants and Contracts with State and Local Governments published by the Office of Management and Budget as Circular A-87 will apply.

c. Use Subelement Digit to Account for Specific Activities

The BARS account structure allows for a further subdivision of election costs. Precinct, Election Department, and voting machine maintenance costs may be accounted for within BARS Account 511.70. For example, Account 511.70 may be subdivided using the "subelement" digit as follows:

Precinct Costs	511.71
Election Department	511.73
Voting Machine Maintenance	511.75
Direct Costs	511.77
Recount Costs	511.78

The needs for such information and the resulting account numbers will vary from county to county. This interpretation does not require a further subdivision of Account 511.70.

d. Special Ballot Issue Costs May Be Recovered Directly

The additional cost of printing ballots for special ballot issues and the cost of publishing legal notices for such issues may be charged directly to the appropriate district. This should be necessary only in general or primary elections. For example, costs of extra ballots and special legal notices for a school district bond levy in a November election may be charged directly to the district.

e. Election Operations May Be Recorded as an Internal Service Fund

Election operations may be set up as an internal service fund, as a special revenue fund or as a department of the General Fund. By its very nature, an internal service type operation would record all of the allowable election costs discussed in part b of this interpretation.

Record election costs billed to county funds in BARS Account 349.11. The General Fund will charge BARS Account 511.70, Object 90, in paying these costs. Record billings to outside districts and other constituencies in BARS Account 341.45.

f. Overhead is Allowable

Overhead or indirect costs are allowable using an approved federal indirect cost allocation plan. Most plans include costs from central service departments. Do not include in the plan costs already included as an internal service fund charge. Circular A-87, mentioned above, contains guidance on indirect costs.

In the absence of an approved plan, a flat 15 percent of adjusted general election costs is allowable for overhead. Adjusted general election costs are the total of salaries and wages, employee benefits, supplies, and other services and charges properly charged to BARS Account 511.70 (BARS Objects 10-40).

The 15 percent overhead factor is in lieu of interfund charges and depreciation. The factor may be used when elections are accounted for as an internal service fund, a special revenue fund or a department in the General Fund.

g. The Method of Allocating Costs Depends on the Method of Processing Votes

(l) Allocation of Costs Where Votes Are Tallied Using Punch Cards

The following allocation method must be used when elections are conducted using punch cards (Chapter 29.34 RCW). This method spreads election costs based upon the number of voters in a jurisdiction. Additional ballot measures and positions add costs at a rate of 20 percent. A different rate may be allowed. See part h.

(a) Determine total election costs to be allocated.* See part b of this interpretation and Attachment l.

(b) Determine a factor for the number of issues and offices for each jurisdiction. A factor of l.0 will be assigned for the first ballot issue or office for the jurisdiction. Each additional issue or office will add 0.2 to the factor. For example, a city with 3 offices to be decided would have a factor of l.4 (l.0 + 0.2 + 0.2).

(c) Multiply the issue and office factor determined in step (b) times the number of voters in that jurisdiction. This will give a weighted registration factor.

(d) Total the weighted registration factors (step (c)) for all jurisdictions.

*This amount will be the total in Account 511.70 adjusted for depreciation/capital outlay, overhead or indirect costs, total minimum fees, and special costs to be billed directly to taxing districts. See Attachment l, Schedule 2.

(e) Divide the weighted registration factor (step (c)) for each jurisdiction by the total weighted registration factor (step (d)) to yield a percentage cost factor.

(f) Multiply the percentage cost factor (step (e)) times the election costs to be allocated to allocate general election costs.

(g) Add the fifty dollar fee and any direct costs. This will give the amount due from the jurisdiction.

Attachment 2 illustrates how the allocation shall be made.

(2) Allocation of Costs Where Voting Machines or Paper Ballots Are Used

The following allocation method must be used when elections are conducted using voting machines or paper ballots (Chapter 29.30 RCW). This method spreads election costs based upon the number of voters in a jurisdiction. Additional ballot measures and positions add costs at an effective rate of 100 percent. A different rate may be allowed. See part h.

(a) Determine total election costs to be allocated.* See part b of this interpretation and Attachment l.

(b) Determine the number of registered voters in each jurisdiction concerned.

(c) Determine the number of positions to be filled together with the number of measures (if any) each jurisdiction is submitting to the voters. Each such position and measure is to be counted as a single unit.

(d) Multiply each registration figure as described in step (b) by the applicable number of units as determined by step (c). This will give a weighted registration factor.

(e) Total the weighted registration factors (step (d)) for all jurisdictions.

(f) Divide the total weighted registration factor (step (e)) into each of the respective weighted registration factors (step (d)). This establishes the percentage cost factor each jurisdiction is to share of the election costs to be allocated.

*This amount will be the total in Account 511.70 adjusted for depreciation/ capital outlay, overhead or indirect costs, total minimum fees, and special costs to be billed directly to taxing districts. See Attachment l, Schedule 2.

(g) Multiply the percentage cost factor established in step (f) times the election costs to be allocated (step (a)). The product of this computation is the allocated general election costs.

(h) Add the fifty dollar minimum fee and any direct costs. This will give the amount due from the jurisdiction.

Attachment 3 illustrates how the allocation must be made.

h. A Different Factor for Additional Issues and Offices May Be Allowed

As outlined in section g, the weighted registration factor is adjusted for additional issues and offices each jurisdiction places on the ballot. Elections conducted using punch cards must increase each jurisdiction's cost by a 20 percent factor for each additional issue and office. Likewise, elections conducted using voting machines or paper ballots must use 100 percent.

If the County Auditor believes that use of the applicable percentage results in an unreasonable result, the State Auditor's Office may approve a different percentage. The County Auditor should contact our office for such approval. In no event may a different percentage by used without our prior approval.

i. Charge a Fifty Dollar Minimum Fee

The County Auditor shall collect a minimum fee of fifty dollars per jurisdiction. The fee will be charged to all jurisdictions holding an election and will be added after the allocation of general election costs. See Attachment 2, column 8 or Attachment 3, column 7.

These fees shall not exceed a rate of five dollars per registered voter. The total minimum fees charged will be subtracted from total adjusted election costs. See Attachment l, Schedule 2.

j. Account for Costs of Recounts Separately

Where ballots are recounted, the jurisdiction or the candidate is charged the cost (Chapter 29.64 RCW). These costs shall be accounted for separately. Recount billings to the jurisdiction shall be shown apart from charges for other election costs. The fee collected is a charge for a service. Use BARS Account 341.45.

k. Effective Date

This interpretation will be effective January 1, 1986. Costs incurred prior to this date are chargeable, provided they have not already been recovered under an earlier accounting method.

BUDGET REPORTS

BUDGET DETAIL REPORT
12/31/84

	Budget	Expenditures	Balance
001 010 ELECTIONS:			
001 010 100 General Election #1:			
511.70 Election Costs-General:			
10 Salaries & Wages			
11 Salary	$20,000.00	$18,000.00	$2,000.00
12 Extra Help	2,000.00	1,000.00	1,000.00
Total Salaries & Wages	22,000.00	19,000.00	3,000.00
20 Personnel Benefits			
20 Personnel Benefits	2,000.00	1,800.00	200.00
Total Pers. Benefits	2,000.00	1,800.00	200.00
30 Supplies			
30 Office & Oper. Supplies	500.00	500.00	0.00
Total Supplies	500.00	500.00	0.00
40 Other Services & Charges			
42 Communication	300.00	250.00	50.00
44 Advertising	400.00	400.00	0.00
49 Printing & Binding	700.00	600.00	100.00
Total Other Services and Charges	l,400.00	1,250.00	150.00
60 Capital Outlay			
64 Machinery & Equipment	3,000.00	2,500.00	500.00
Total Capital Outlay	3,000.00	2,500.00	500.00
90 Interfund Payment for Services			
95 Interfund Operating Rentals & Leases	1,200.00	1,200.00	0.00
Total Interfund Payment for Services	l,200.00	1,200.00	0.00
Total 511.70 Election Cost-General	30,100.00	26,250.00	3,850.00
001 010 200 Direct Election Costs:			
5ll.77 Election Costs-Direct:			
49.01 Printing & Binding, School District 101	100.00	85.00	15.00
49.02 Printing & Binding School District 201	100.00	85.00	15.00
Total Printing & Binding	200.00	170.00	30.00
Total 5ll.77 Election Costs-Direct	200.00	170.00	30.00
TOTAL ELECTIONS	$30,300.00	$26,420.00	$3,880.00

ELECTION COSTS TO BE ALLOCATED

This schedule illustrates a case where elections are handled as a department of the General Fund and the 15% overhead factor is used in place of an approved indirect cost allocation plan.

Object		
10	Salaries & Wages	
$19,000.00		
20	Personnel Benefits	l,800.00
30	Supplies	500.00
40	Other Services & Charges	l,250.00
	General Election Costs	$22,550.00
	Add: Overhead ($22,550.00 x 15%)	3,382.50
	Total General Election Costs	$25,932.50
	Less: Total Minimum Fees (5 Jurisdictions @ $50)	(250.00)
	General Election Costs to be Allocated	$25,682.50

Attachment 2

PUNCH CARD BALLOTS

ALLOCATION OF ELECTION COSTS

1	2	3	4	5	6	7	8	9	10
Jurisdiction	Registered Voters	Issue and Office Factor Number Factor		Weighted Registration Factor[1]	Percentage Cost Factor[2]	Allocation of General Election Costs[3]	Minimum Fee	Direct Costs[5]	Total Costs
State	5,000	7	2.2	11,000	0.5263	$13,516.70	$ 50.00	$ -	$13,566.70
County	5,000	3	1.4	7,000	0.3349	8,601.07	50.00	-	8,651.07
School District 101	1,000	2	1.2	1,200	0.0574	1,474.18	50.00	85.00	1,609.18
School District 201	1,000	2	1.2	1,200	0.0574	1,474.18	50.00	85.00	1,609.18
City of Small	500	1	1.0	500	0.0240	616.37	50.00	-	666.37
	$12,500			20,900	1.000	$25,682.50[4]	$250.00	$170.00	$26,102.50

1. Column 2 times Column 4
2. Column 5 divided by 20,900
3. Column 6 times $25,682.50
4. Source: Attachment 1, Schedule 2
5. Printing costs source: Attachment 1, Schedule 1

Note that columns 7 and 8 total $25,932.50, which equals total general election costs on Schedule 2 (Attachment 1).

Attachment 3

VOTING MACHINES OR PAPER BALLOTS

ALLOCATION OF ELECTION COSTS

1	2	3	4	5	6	7	8	9
Jurisdiction	Registered Voters	Number of Issues and Offices	Weighted Registration Factor[1]	Percentage Cost Factor[2]	Allocation of General Election Costs[3]	Minimum Fee	Direct Costs[5]	Total Costs
State	5,000	7	35,000	0.6422	$16,493.30	$ 50.00	$ -	$16,543.30
County	5,000	3	15,000	0.2752	7,067.82	50.00	-	7,117.82
School District 101	1,000	2	2,000	0.0366	939.98	50.00	85.00	1,074.98
School District 201	1,000	2	2,000	0.0366	939.98	50.00	85.00	1,074.98
City of Small	500	1	500	0.0094	241.42	50.00	-	291.42
	12,500		54,500	1.0000	$25,682.50[4]	$250.00	$170.00	$26,102.50

1. Column 2 times Column 3
2. Column 4 divided by 54,500
3. Column 5 times $25,682.50
4. Source: Attachment 1, Schedule 2
5. Printing costs source: Attachment 1, Schedule 1

9. Accounting For Paths And Trails

Under Chapter 47.30 RCW, certain cities, towns, and counties may use a portion of their motor vehicle fuel tax funds to establish and maintain paths and trails for pedestrians, equestrians or bicyclists as a part of streets, roads and highways.

The amount a city or county expends annually must be at least one-half percent of the total amount of funds received from the motor vehicle fund according to the provisions of RCW 46.68.100. In lieu of expending the funds each year, however, a city or county may set aside such funds into a financial reserve account or a special reserve fund to be held for this specific purpose provided it is expended within ten years.

Chapter 47.30 RCW is limited to those cities in which the one-half percent exceeds $500 per year and to those counties in which the one-half percent exceeds $3,000 per year. In effect, this means that the annual income from motor vehicle fuel tax must exceed $100,000 for a city or $600,000 for a county before it is mandatory to fund paths and trails. Cities and counties with less annual income from motor vehicle fuel tax may fund paths and trails, but are not required to do so.

Also, per an Attorney General Memorandum dated June 7, 1982, until a city or county has set up a comprehensive plan for arterial streets and roads as required by RCW 47.26.170, they are not required to allocate any portion of the motor vehicle funds to a paths and trails fund. If an entity wishes to receive urban arterial trust moneys, they must have a comprehensive plan which includes provisions for paths and trails. Once a plan is set up, the requirements of RCW 47.30.050 apply.

Revenues from the motor vehicle fuel tax should be deposited in the respective City Street, Arterial Street, or County Road Fund and be posted to the appropriate 336 account. All expenditures for paths and trails shall be made from the City Street, Arterial Street, or County Road Fund. BARS account 595.62 should be charged for construction. Account 542.62 should be charged for maintenance.

In the event the expenditures accumulated in these accounts at the end of each year do not equal the percentage of motor vehicle fuel tax revenue reserved for this exclusive use, the unexpended balance shall be transferred into a financial reserve or a special fund.

Cities or counties exercising the financial reserve option should reserve a portion of fund balance within the operating fund. Cities or counties exercising the special fund option should create a special reserve fund entitled *Paths and Trails Reserve Fund* .

10. County Auditor's Operation And Maintenance Fund (Special Revenue Fund)

RCW 36.22.170 requires an Auditor's Operation and Maintenance Fund. A surcharge of two dollars per instrument shall be charged by the county auditor or recorder for each document recorded. This is in addition to any other charge authorized by law. Fifty percent of the surcharge is to be deposited to the Auditor's O&M Fund (account 341.36) and fifty percent deposited to the County Treasurer's Agency Fund (account 386.00) for remittance to the state treasurer. The state treasurer shall distribute such funds in July of each year to the counties in accordance to the formula described in RCW 36.22.190. Funds distributed by the state shall be deposited to the Auditor's O&M Fund (account 336.04.11). These funds shall be used by the county auditor or recorder as a revolving fund to be used for ongoing preservation of historical documents at all county offices and departments.

RCW 36.22.160 authorizes each county auditor to provide for the installation and thereafter for the maintenance of an improved system for copying, preserving, and indexing documents recorded in the county. The initial installation of the improved system shall include the following:

(1) The acquisition, installation, operation, and maintenance of the equipment provided for in the definition above; and

(2) The establishment of procedures for the continued preservation, indexing, and filing of all instruments and records that will, after the effective installation date, constitute a part of the improved system.

When disbursements are made, the county auditor or recorder will prepare a voucher in the regular manner, supported by detail, documenting the expenditures. The auditor or recorder will place his/her certification on the face of the voucher and then draw a warrant against the Auditor's Operation and Maintenance Fund, in the same manner as is done for any other county fund.

The transactions are summarized as follows:

Revenue	Account Number	Account Description
$__.__	341.21	Auditor's Filings and Recordings (Current Expense Fund)
$1.00	341.36	Auditor's Centennial Document Preservation and Modernization Surcharge (Auditor's O&M Fund)
$1.00	386.00	Centennial Document Preservation and Modernization Agency Deposit (Treasurer's Agency Fund) - Monthly Remittance to the state treasurer)
$__.__	336.04.11	Auditor's Centennial Document Preservation and Modernization (Auditor's O&M Fund). State treasurer's distribution of the surcharge.

11. Solid Waste Utilities: Closure Cost Accounting

The Department of Ecology (DOE) mandates solid waste landfill closure standards in WAC 173-304-467 and WAC 173-351-600. The standards prescribe specific closure procedures and the funding of them. While these standards apply to a landfill's closure, they are associated with its operation and represent a material cost to be recognized during its operation.

WAC 173-304-467 and WAC 173-351-600 require each owner or operator to prepare written closure and postclosure cost estimates as part of the facility closure plan. This plan is to be reviewed annually and adjusted for cost changes, including inflation.

Each owner or operator is also required to establish a financial assurance account in an amount that, over the life of the facility, will accumulate funds to be equal to the closure cost estimate. The DOE rules require these funds to be set aside as restricted resources.

12. Criminal Justice Funding

State funding of the criminal justice system of cities and counties was addressed by the Washington State Legislature with the passage of Chapter 1, Laws of 1990, 2nd Extraordinary Session. This law was later amended in 1991 and 1993. The newest amendment (Chapter 21, Laws of 1993, 1st Special Session) provides for permanent allocation of state MVET revenues to counties, cities and towns for criminal justice assistance, and extends authority to all counties to impose a nonvoter approved 1/10th of 1 percent criminal justice tax.

Criminal justice funding will come to the cities and counties in a number of formulas and requirements specified in statute. The following is a summary of the distributions including BARS coding:

A. Counties and cities will receive quarterly distributions based on formulas specified in the statute (RCW 82.14.310 and .320). For counties, the formula is based on population, crime rate and felony criminal cases filed for trial. For cities, the formula is based primarily on a high crime rate. Both of these distributions are coded 336.06.10.

B. A second distribution to cities (RCW 82.14.330) is based on many different factors. A portion of this distribution is based on the violent crime rate and population and is allocated quarterly. This distribution is coded 336.06.21.

C. The other distributions depend on programs and services provided by cities. Funding is available in one or more of the following areas:

1. Innovative law enforcement strategy;
2. Programs to help at-risk children, or child abuse victims response programs;
3. Programs to reduce the level of domestic violence or provide counseling for domestic violence victims; and
4. Contracts with other entities for law enforcement.

To receive these funds, cities must apply to the Department of Community, Trade and Economic Development and meet requirements published by the Community Protection and Development Services. Compliance with those requirements is subject to an audit. These distributions are coded to BARS accounts 336.06.22, .23, .24 and .25.

The distributions described in paragraphs A and B are limited by the following wording in the statute: "Moneys distributed under this section shall be expended exclusively for criminal justice purpose and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020. Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year 1989 actual operating expenditures for criminal justice purposes exclude the following: expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures."

The following guidance is in response to the restrictions imposed by the above quotation from the law.

CRIMINAL JUSTICE PURPOSES

All of the moneys made available to local governments through this legislation are limited to funding of criminal justice purposes. Criminal justice purposes can be defined as activities relating to the enforcement and administration of the criminal law. The term "Criminal justice purposes" indicates a broad definition which would encompass all costs incurred in connection with the administration and

enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services.

Cities and counties need to be aware that this funding is primarily for criminal justice. However, the statute does allow for benefit to the civil justice system. The benefit to the civil justice system should be a secondary benefit as a result of expenditures primarily for the criminal justice system.

SUPPLANTING OF EXISTING FUNDS

Existing funding is defined as calendar year 1989 actual operating expenditures for criminal justice purposes excluding expenditures for:

1. Extraordinary events not likely to reoccur;

2. Changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services; and

3. Major nonrecurring capital expenditures.

The new state funding may be used for capital and other nonrecurring expenditures so long as the expenditure is for criminal justice purposes and is reasonable (e.g., the purchase of police cars). However, if a new roof is put on the county courthouse, only that portion that applies to criminal justice purposes would qualify (i.e., allocating the cost of the roof by square footage).

An entity would be supplanting by paying back interfund loans where the borrowed funds were used for criminal justice purposes. The repayment of these loans would be the equivalent of replacing existing criminal justice funding. The intent of the act is to ensure that the new funding results in increased financial resources devoted to criminal justice purposes.

As these moneys are expended, an entity must ensure that the criminal justice expenditures are at least equal to the base of "existing funds" plus selected revenues generated by the latest legislation. Once the base is established, the accounting system may be expanded by the following methods to ensure compliance with the non-supplanting provisions of the law:

1. An accounting system may employ budgetary and accounting code controls for the use of these funds.

OR

2. A new fund may be established should the entity feel it is necessary.

It is the entity's responsibility to provide evidence for an audit that it did not supplant existing funding. Therefore, it is important to document the base year (1989 expenditures less major capital or nonrecurring items), and the actual criminal justice expenditures and reserved fund balance for the current year. An entity should prepare Schedule 18 (Part 4, Chapter 6) which shows 1989 expenditures and current years expenditures by BARS coding. Also an entity should include any rationale or explanations that might be helpful for the auditor's evaluation of your schedule. Having a schedule and all the explanations ready will save the entity additional audit time and costs.

13. Risk Management

This interpretation establishes the accounting and financial reporting requirements for risk management activities of local governments.

Report To State Auditor's Office By Local Governments Which Provide Claims Servicing or Insurance Coverage to Others.

This one-time report should be submitted to the State Auditor's Office for financial reports covering accounting periods which end on December 31, 1991 or after. A revised report should also be submitted to the State Auditor's Office whenever new relationships are established and whenever existing relationships are revised or terminated. Negative reports are required. A copy of any such report should be maintained on file at the entity for subsequent review and inspection by the state auditor. Please refer to Example 1 in the following pages for report format.

Report To State Auditor's Office By Local Governments Which Individually Assume Or Self-Insure Property Or Liability Risks.

Chapter 48.62 RCW establishes a new reporting requirement for all local governmental entities which individually assume or individually self-insure property or liability risks. This one-time report should be submitted to the State Auditor's Office for financial reports covering accounting periods which end on December 31, 1991 or after. A revised report should also be submitted to the state auditor whenever there is a change in the class of risk the entity assumes or self-insures. The information which must be included in this report is indicated on the attached report forms. A copy of any such report should be maintained on file at the entity for subsequent review and inspection by the state auditor.

This report does not include the self-insurance of unemployment compensation (Chapter 50.44 RCW) or industrial insurance (Chapter 51.14 RCW).

Use the following instructions when preparing this report for local governmental entities which individually assume or self-insure property or liability risks (Examples 2 and 3):

a. Report all known risks which have been either assumed or self-insured by the entity. If there is some doubt about whether or not to include a risk on this report, we recommend you disclose the information rather than omit it.

b. Indicate the date of the report being filed. For the initial report, include the appropriate fiscal period covered. For any subsequent report indicating a change to the risks being assumed, or claims servicing and insurance coverage provided to others, indicate the effective date of the change being reported.

c. Indicate the name, telephone number, and mailing address for the focal point of the entity's self-insurance program (e.g., manager of program).

d. Indicate the class of property or liability risks the governing body of the entity has decided to assume, as well as the appropriate dollar level involved. Also, indicate the effective date that the entity began assuming the responsibility for each "class of risk". Report this information by the following categories:

(1) Deductible Provision for Purchased Commercial Insurance Policies.

(2) Deductible Provision for Participation in Public Entity Risk Pools.

(3) All Other.

If there is some doubt about the appropriate category of risk to be used, we recommend you disclose the information rather than omit it.

Additionally, use the following instructions when preparing this report for local governmental entities which individually self-insure property or liability risks (Example 3):

e. Identify the amount and type of all program investments, the distribution of the assets, and the designation of the asset depository and investment agent.

f. Indicate if claims are administered by the entity's staff or whether the entity uses the services of a third party administrator. If so, include name, telephone number, and address of firm.

g. Indicate if the entity maintains historical claims costs or uses the services of an actuary. If so, include name, telephone umber, and address of firm.

h. Indicate if the entity uses the services of a Certified Public Accountant, other than the State Auditor's Office (SAO). If so, include name, telephone number, address, and type of service provided by firm. Entity's should also indicate whether the services were obtained by contract through the SAO.

PLEASE REFER TO THE FOLLOWING PAGES FOR SAMPLE REPORTS.

Example 1

LOCAL GOVERNMENT WHICH PROVIDES
CLAIMS SERVICING OR INSURANCE COVERAGE TO OTHERS

_____
(Entity Name)

Program
Manager: _____ Date: _____
Address: _____ Fiscal Period: _____
_____
Phone: _____

Organization:

Name: _____
Type: _____
Date Established: _____

Copies of the following documents are attached:

1. Document creating the organization
2. List of participating members, including identifying predominate member
3. Approval correspondence from state risk manager, if any

Does the entity provide claims services? If yes, describe the type of insurance claims managed.

_____

_____

_____

Does the entity provide insurance coverage to others? If yes, indicate the type of insurance and policy limits for each participating member. _____

_____

_____

Is the accounting and reporting for this organization accomplished separately or as a component unit of th e predominate member?

_____

_____

Send report to: State Auditor's Office
Technical Services
PO Box 40031
Olympia, WA 98504-0031

Example 2

LOCAL GOVERNMENT WHICH INDIVIDUALLY
ASSUMES PROPERTY OR LIABILITY RISKS

_____
(Entity Name)

Program
Manager: _____ Date: _____
Address: _____ Fiscal Period: _____
_____
Phone: _____

Class of Risk Assumed (see instruction d):

Effective Date	Type of Risk	Amount

Send report to:

State Auditor's Office
Technical Services
PO Box 40031
Olympia, WA 98504-0031

Example 3

LOCAL GOVERNMENT WHICH INDIVIDUALLY
SELF-INSURES PROPERTY OR LIABILITY RISKS

_____
(Entity Name)

Program
Manager: _____ Date: _____
Address: _____ Fiscal Period: _____
_____
Phone: _____

Class of Risk Assumed (see instruction d):

Effective Date	Type of Risk	Amount

Program Investments (See Instruction e):

Type of Investment	Distribution of Assets	Depository/ Agent	Amount

Claims Information (see instruction f): _____
_____
_____
_____

Actuarial Information (see instruction g): _____
_____
_____
_____

Certified Public Accountant (see instruction h): _____

Send report to: State Auditor's Office
Technical Services
PO Box 40031
Olympia, WA 98504-0031

TABLE OF CONTENTS

Page

Chapter 1 Reporting Principles

Philosophy Of Reporting 3
Regulatory Charts Of Accounts For Utilities 4
Reporting Requirements 5
Magnetic Filing Instructions 6
Matrix of Reporting Requirements 7
MCAG Index 8
Checklist Of Reporting Requirements 12
Certification/Cover Sheet 15

Chapter 2 Financial Statements

Fund Resources And Uses Arising Rrom Cash Transactions - Detailed (C-4) 3
Fund Resources And Uses Arising From Cash Transactions - Summarized (C-5) . . 6

Chapter 3 Operating Schedules

Detail Of Revenues And Other Sources (Schedule 04) 3
Detail Of Expenditures And Other Uses (Schedule 05) 8

Chapter 4 Supplemental Schedules

Warrant Activity (Schedule 07) 3
Real And Personal Property Taxes (Schedule 08) 6
Long-Term Debt (Schedule 09) 9
Cash Activity (Schedule 11) 20
Investment Activity (Schedule 12) 25
U.S. Census Bureau Schedules (Schedules 13, 14, 15) 28
Financial Assistance (Schedule 16) 31
Annual Report On Public Works Projects (Schedule 17) 41
Criminal Justice Expenditures (Schedule 18) 43
Labor Relations Consultants (Schedule 19) 45

Chapter 5 Notes To Financial Statements 1

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PHILOSOPHY OF REPORTING

The BARS has been designed to provide the essential financial information for management of local governments and for legislative officials at the state level.

The overall goal focuses on decision-making needs of users. Based on the research study of potential users and the information necessary to support their decisions, five basic categories of relevant information have been identified. These are as follows:

1. Information concerning short-term financial resources.

2. Information concerning financial condition of the governmental unit.

3. Information concerning compliance with legal, contractual and fiduciary requirements.

4. Information useful for planning and budgeting.

5. Information concerning managerial and organizational performance.

It is important to note that the statements and schedules required for Category 2 reporting do not meet the criteria of generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board. GAAP reporting requirements are discussed and prescribed in the BARS manual for Category 1 local governments. The State Auditor's Office (SAO) has determined that these requirements are too extensive to prescribe for Category 2 local governments, considering their size and the resources available to perform accounting tasks. However, any government that wishes to provide the disclosure contained in GAAP statements is encouraged to prepare those statements. That government should contact the State Auditor's Office to obtain copies of the Category 1 BARS manual and an assistance in interpreting and implementing GAAP requirements.

REGULATORY CHARTS OF ACCOUNTS FOR UTILITIES

Until this edition of the BARS manual, the State Auditor's Office prescribed the use of national regulatory charts of accounts for several types of enterprise funds. The BARS now makes provision for all the accounts needed by regulated enterprises, so the use of the regulatory accounts is no longer mandatory; however, a local government may adopt or continue to use any of the following charts of accounts.

Electric Utilities	Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act published by the Federal Energy Regulatory Commission (CFR 18.101 and 18.104)
Gas Utilities	Uniform System of Accounts for Natural Gas Utilities published by the Federal Energy Regulatory Commission (CFR 18.151)
Water Utilities	Uniform System of Accounts for Water Utilities published by the National Association of Regulatory Utility Commissioners
Sewer Utilities*	Uniform System of Accounts for Sewer Utilities published by the National Association of Regulatory Utility Commissioners
Railroads	Uniform System of Accounts for Railroad Companies published by the Interstate Commerce Commission (CFR 49.1201)

* In the past, the State Auditor's Office published separate charts of accounts for sewer and solid waste utilities. These separate accounting systems are no longer supported. Sewer utilities should convert their accounts either to the NARUC or BARS. Solid waste utilities should convert their accounts to BARS.

The next two charts of accounts are somewhat different in status than the preceding ones; Cunningham's Airport Accounts is not regulatory, and the hospital manual is not nationally standardized. However, both of these charts of accounts are acceptable alternatives to the BARS for relevant enterprise funds.

Airports	Airport Accounts by Joseph M. Cunningham, published by the Government Finance Officers Association
Hospitals	Accounting and Reporting Manual for Hospitals published and prescribed by the Washington State Hospital Commission

REPORTING REQUIREMENTS

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office within 150 days after the close of each fiscal year.

Mail your completed annual report package to:

Annual Report
State Auditor's Office
Technical Services
PO Box 40031
Olympia, WA 98504-0031

The listing which follows indicates the statements and schedules required for each fund of your government. The remaining chapters of this part give detailed instructions for preparing each required statement and schedule.

Statement No. and Name:

Governmental and Proprietary[1] (unclassified only) Funds:

C-4	Fund Resources and Uses Arising from Cash Transactions - (detailed)
C-5	Fund Resources and Uses Arising From Cash Transactions - (summarized)
F-3	Notes to Financial Statements

Schedule No. and Name

04	Detail Of Revenues And Other Sources
05	Detail Of Expenditures And Other Uses
07	Warrant Activity
08	Real And Personal Property Taxes
09	Long-Term Debt
11	Cash Activity
12	Investment Activity
13	Cash And Investment Assets
14	Short-Term Interest-Bearing Debt
15	Employer Contributions For Fringe Benefits
16	Financial Assistance
17	Annual Report on Public Works Projects (Cities and Towns only)
18	Criminal Justice Expenditures
19	Labor Relations Consultant(s)

Note: If your government assumes risk or self-insures, or provides claims servicing or insurance coverage to others, please see Part 3, Chapter 12 of this manual for additional reporting requirements.

[1] Classified proprietary funds (i.e., all enterprise and internal service funds with operating revenues of $2,000,000 or more) should refer to the Category 1 BARS manual for reporting requirements.

In most cases, the State Auditor's Office has designed forms to use in preparing the required statements and schedules. A blank copy of each form is included at the appropriate place in each chapter. The use of these particular forms is not required; however, information requested by the form is generally prescribed. Specific instructions accompanying each statement and schedule identify what, if any, detail is optional.

Magnetic Filing Instructions

Magnetic media reporting is encouraged when filing annual reports. Statements and schedules may be submitted on diskette (3 1/2 or 5 1/4) or magnetic tape.

When submitting by diskette, schedules 04 and 05 should be formatted to include MCAG number (4 digits), Fund number (3 digit), BARS account number (7 digits), and actual amounts (use a minus sign if negative). The remainder of the schedules should be formatted as described in the following chapters.

Magnetic tapes submitted should be 9 track with fixed block records of 80 bytes in blocks of 8000, preceded with a standard label.

MCAG Numbers

The following pages contain all entity MCAG identification numbers. Record your number in the upper left hand corner of the various report forms.

Checklist

When you have finished preparing the statements and schedules described in Chapters 2 through 4, use the checklist at the end of this chapter to insure that your report is complete. Please arrange the report contents in the order shown on the checklist. (You may use the checklist as your table of contents.)

Certification/Cover Sheet

Finally, prepare the cover sheet and sign and date the certification before submitting your report.

CATEGORY 2 - LOCAL GOVERNMENTS MATRIX OF REPORTING REQUIREMENTS			
(A) Governmental Fund Types (001, 100, 200 and 300) and Unclassified Proprietary Funds (400 and 500) (B) Trust and Agency Funds (600-699); (including Clearing Funds)			
Statement/ Schedule No.	Statements/Schedules Title	(A) Governmental And Unclassified Proprietary Funds	(B) Trust And Agency Funds (Clearing Funds)
C-4	Fund Resources And Uses Arising From Cash Transactions - Detailed	Prepare for general, road, street, and arterial funds. Also for other funds with $250,000 or more in revenues.	Prepare only for trust funds with $250,000 or more in revenues.
C-5	Fund Resources And Uses Arising From Cash Transactions - Summarized	Prepare by fund type (exclude funds reported on a C-4).	Prepare only for trust funds (exclude funds reported on a C-4).
F-3	Notes To Financial Statements	Prepare one set for entity as a whole.	
04	Detail Of Revenues And Other Sources	Prepare for each fund.	N/A
05	Detail Of Expenditures And Other Uses	Prepare for each fund.	N/A
07	Warrant Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
08	Real And Personal Property Taxes	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts for which tax was levied.	
09	Long-Term Debt	Prepare one schedule for each type of debt. Where applicable, include special purpose districts.	
11	Cash Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
12	Investment Activity	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts.	
13	Cash And Investment At Year End	Prepare one schedule for entity as a whole. Exclude pension trust and agency funds.	
14	Short-Term Interest-Bearing Debt	See Schedule 13.	
15	Contributions For Employee Benefits	See Schedule 13.	
16	Financial Assistance	Prepare separate schedules for federal and state/local grants. Include all grants.	
17	Annual Report On Public Works Projects	Prepare one schedule for entity as a whole (cities and towns only).	
18	Criminal Justice Expenditures	Prepare one schedule for entity as a whole.	
19	Labor Relations Consultant(s)	Prepare one schedule for each consultant.	

Classified proprietary funds (i.e., all enterprise and internal service funds with operating revenues of $2,000,000 or more) should refer to the Category 1 BARS manual for reporting requirements.

If your government assumes risk or self-insures, or provides claims servicing or insurance coverage to others, see Part 3, Chapter 12 for additional reporting requirements.

MCAG INDEX - COUNTIES

Adams	.....	0091
Asotin	.....	0093
Benton	.....	0095
Chelan	.....	0097
Clallam	.....	0099
Clark	.....	0103
Columbia	.....	0105
Cowlitz	.....	0107
Douglas	.....	0111
Ferry	.....	0113
Franklin	.....	0115
Garfield	.....	0117
Grant	.....	0119
Grays Harbor	.....	0121
Island	.....	0123
Jefferson	.....	0125
King	.....	0127
Kitsap	.....	0132
Kittitas	.....	0136
Klickitat	.....	0138
Lewis	.....	0140
Lincoln	.....	0142
Mason	.....	0144
Okanogan	.....	0146
Pacific	.....	0148
Pend Oreille	.....	0150
Pierce	.....	0152
San Juan	.....	0156
Skagit	.....	0158
Skamania	.....	0160
Snohomish	.....	0162
Spokane	.....	0166
Stevens	.....	0168
Thurston	.....	0170
Wahkiakum	.....	0172
Walla Walla	.....	0174
Whatcom	.....	0176
Whitman	.....	0179
Yakima	.....	0181

Aberdeen	.....	0331
Airway Heights	.....	0702
Albion	.....	0797
Algona	.....	0367
Almira	.....	0504
Anacortes	.....	0628
Arlington	.....	0654
Asotin	.....	0195
Auburn	.....	0369
Bainbridge Island	.....	0461
Battle Ground	.....	0238
Beaux Arts Village	.....	0372
Bellevue	.....	0374
Bellingham	.....	0776
Benton City	.....	0199
Bingen	.....	0477
Black Diamond	.....	0379
Blaine	.....	0780
Bonney Lake	.....	0567
Bothell	.....	0381
Bremerton	.....	0452
Brewster	.....	0523
Bridgeport	.....	0274
Brier	.....	0657
Buckley	.....	0570
Bucoda	.....	0746
Burien	.....	0801
Burlington	.....	0633
Camas	.....	0240
Carbonado	.....	0574
Carnation	.....	0384
Cashmere	.....	0214
Castle Rock	.....	0260
Cathlamet	.....	0764
Centralia	.....	0483
Chehalis	.....	0487
Chelan	.....	0218
Cheney	.....	0704
Chewelah	.....	0732
Clarkston	.....	0197
Cle Elum	.....	0463
Clyde Hill	.....	0386
Colfax	.....	0799
College Place	.....	0766
Colton	.....	0802
Colville	.....	0735
Conconully	.....	0525
Concrete	.....	0636
Connell	.....	0286
Cosmopolis	.....	0336
Coulee City	.....	0297
Coulee Dam	.....	0299
Coupeville	.....	0357
Creston	.....	0506
Cusick	.....	0556
Darrington	.....	0659
Davenport	.....	0508
Dayton	.....	0256
Deer Park	.....	0710
Des Moines	.....	0388
DuPont	.....	0576
Duvall	.....	0391
East Wenatchee	.....	0276
Eatonville	.....	0578
Edgewood	.....	1111
Edmonds	.....	0661
Electric City	.....	0302
Ellensburg	.....	0465
Elma	.....	0338
Elmer City	.....	0527
Endicott	.....	0804
Entiat	.....	0220
Enumclaw	.....	0393
Ephrata	.....	0304
Everett	.....	0664
Everson	.....	0784
Fairfield	.....	0712
Farmington	.....	0806
Federal Way	.....	0711
Ferndale	.....	0786
Fife	.....	0581
Fircrest	.....	0583
Forks	.....	0227
Friday Harbor	.....	0626
Garfield	.....	0808
George	.....	0306
Gig Harbor	.....	0587
Gold Bar	.....	0671
Goldendale	.....	0479
Grand Coulee	.....	0308
Grandview	.....	0831
Granger	.....	0834
Granite Falls	.....	0673
Hamilton	.....	0638
Harrah	.....	0836
Harrington	.....	0510
Hartline	.....	0312
Hatton	.....	0184
Hoquiam	.....	0340
Hunts Point	.....	0397
Ilwaco	.....	0547
Index	.....	0675
Ione	.....	0558
Issaquah	.....	0399
Kahlotus	.....	0288
Kalama	.....	0262
Kelso	.....	0264
Kennewick	.....	0201

Kent	.....	0401
Kettle Falls	.....	0738
Kirkland	.....	0406
Kittitas	.....	0471
Krupp	.....	0314
La Center	.....	0243
La Conner	.....	0640
LaCrosse	.....	0810
Lacey	.....	0748
Lake Forest Park	.....	0409
Lake Stevens	.....	0677
Lakewood	.....	1110
Lamont	.....	0812
Langley	.....	0359
Latah	.....	0714
Leavenworth	.....	0222
Lind	.....	0186
Long Beach	.....	0549
Longview	.....	0267
Lyman	.....	0642
Lynden	.....	0789
Lynnwood	.....	0679
Mabton	.....	0839
Malden	.....	0814
Mansfield	.....	0278
Marcus	.....	0740
Marysville	.....	0682
Mattawa	.....	0316
McCleary	.....	0344
Medical Lake	.....	0716
Medina	.....	0411
Mercer Island	.....	0413
Mesa	.....	0290
Metaline	.....	0560
Metaline Falls	.....	0562
Mill Creek	.....	0497
Millwood	.....	0718
Milton	.....	0590
Monroe	.....	0685
Montesano	.....	0347
Morton	.....	0490
Moses Lake	.....	0318
Mossyrock	.....	0492
Mount Vernon	.....	0644
Mountlake Terrace	.....	0687
Moxee	.....	0840
Mukilteo	.....	0690
Naches	.....	0842
Napavine	.....	0494
Nespelem	.....	0529
Newcastle	.....	0488
Newport	.....	0564
Nooksack	.....	0791
Normandy Park	.....	0418
North Bend	.....	0421
North Bonneville	.....	0650
Northport	.....	0742
Oak Harbor	.....	0361
Oakesdale	.....	0816
Oakville	.....	0350
Ocean Shores	.....	0352
Odessa	.....	0512
Okanogan	.....	0531
Olympia	.....	0751
Omak	.....	0533
Oroville	.....	0535
Orting	.....	0594
Othello	.....	0188
Pacific	.....	0423
Palouse	.....	0818
Pasco	.....	0292
Pateros	.....	0537
Pe Ell	.....	0496
Pomeroy	.....	0295
Port Angeles	.....	0230
Port Orchard	.....	0455
Port Townsend	.....	0364
Poulsbo	.....	0458
Prescott	.....	0769
Prosser	.....	0205
Pullman	.....	0820
Puyallup	.....	0597
Quincy	.....	0321
Rainier	.....	0755
Raymond	.....	0552
Reardan	.....	0514
Redmond	.....	0425
Renton	.....	0428
Republic	.....	0284
Richland	.....	0207
Ridgefield	.....	0245
Ritzville	.....	0191
Riverside	.....	0539
Rock Island	.....	0280
Rockford	.....	0720
Rosalia	.....	0823
Roslyn	.....	0473
Roy	.....	0600
Royal City	.....	0323
Ruston	.....	0624
SeaTac	.....	0713
Seattle	.....	0433
Sedro-Woolley	.....	0647
Selah	.....	0844
Sequim	.....	0235
Shelton	.....	0520
Shoreline	.....	1015
Skykomish	.....	0443

Snohomish	.....	0692
Snoqualmie	.....	0445
Soap Lake	.....	0325
South Bend	.....	0554
South Cle Elum	.....	0475
South Prairie	.....	0602
Spangle	.....	0722
Spokane	.....	0724
Sprague	.....	0516
Springdale	.....	0744
St. John	.....	0825
Stanwood	.....	0695
Starbuck	.....	0258
Steilacoom	.....	0604
Stevenson	.....	0652
Sultan	.....	0698
Sumas	.....	0793
Sumner	.....	0606
Sunnyside	.....	0846
Tacoma	.....	0610
Tekoa	.....	0827
Tenino	.....	0757
Tieton	.....	0849
Toledo	.....	0498
Tonasket	.....	0541
Toppenish	.....	0851
Tukwila	.....	0447
Tumwater	.....	0759
Twisp	.....	0543
Union Gap	.....	0853
Uniontown	.....	0829
University Place	.....	1021
Vader	.....	0500
Vancouver	.....	0247
Waitsburg	.....	0771
Walla Walla	.....	0773
Wapato	.....	0855
Warden	.....	0327
Washougal	.....	0251
Washtucna	.....	0193
Waterville	.....	0282
Waverly	.....	0730
Wenatchee	.....	0224
West Richland	.....	0212
Westport	.....	0355
White Salmon	.....	0481
Wilbur	.....	0518
Wilkeson	.....	0622
Wilson Creek	.....	0329
Winlock	.....	0502
Winthrop	.....	0545
Woodinville	.....	0822
Woodland	.....	0271
Woodway	.....	0700
Yacolt	.....	0254
Yakima	.....	0857
Yarrow Point	.....	0450
Yelm	.....	0762
Zillah	.....	0861

CHECKLIST OF REPORTING REQUIREMENTS

NOTE: This list is NOT the order in which to prepare these statements and schedules, but it is th e order for presenting them in your annual report. Chapters 2-4 of this part give instructions for preparing the statements and schedules in an efficient sequence.

Page Number(s)	Statement Or Schedule		Yes	No	SEE Chapter
	Statement C-4	Statement of Fund Resources and Uses Arising from Cash Transactions - Detailed			2
	Statements C-5	Statement of Fund Resources and Uses Arising from Cash Transactions - Summarized			2
	Statement F-3	Notes To Financial Statements			5
	Schedule 04	Detail of Revenues and Other Sources: for General (Current Expense) Fund for each Special Revenue Fund for each Debt Service Fund for each Capital Projects Fund for each Enterprise Fund (Utility) for each Internal Service Fund			3
	Schedule 05	Detail of Expenditures and Other Uses: for General (Current Expense) Fund for each Special Revenue Fund for each Debt Service Fund for each Capital Projects Fund for each Enterprise Fund (Utility) for each Internal Service Fund			3
	Schedule 07	Warrant Activity			4
	Schedule 08	Real And Personal Property Taxes			4
	Schedule 09	Long-Term Debt: General Obligation Debt Revenue Debt Assessment Debt Refunded Debt Special Purpose District Debt			4
	Schedule 11	Cash Activity			4
	Schedule 12	Investment Activity			4

CHECKLIST OF REPORTING REQUIREMENTS

Page Number(s)	Statement Or Schedule		Yes	No	SEE Chapter
	Schedule 13	Cash And Investment At Year End			4
	Schedule 14	Short-Term Interest-Bearing Debt			
	Schedule 15	Contributions For Employee Benefits			
	Schedule 16	Financial Assistance Federal Grants State Grants Interlocal Grants			4
	Schedule 17	Annual Report On Public Works Projects *(Applies to Cities and Towns only)*			4
	Schedule 18	Criminal Justice Expenditures			4
	Schedule 19	Labor Relations Consultant(s)			4

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ANNUAL REPORT

_____
(Name)

_____
MCAG No.

Submitted pursuant to RCW 43.09.200

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED _____ 19 _____

Certified correct this _____ day of _____, 19 _____

to the best of my knowledge and belief:

NAME _____

TITLE _____

PREPARED BY _____

TELEPHONE NUMBER _____

CHAPTER 2 - FINANCIAL STATEMENTS

This chapter contains the required financial statements used in reporting the cash transactions of you r government. The matrix on the next page shows the funds for which statements should be prepared.

TABLE OF CONTENTS

Page

Matrix of Reporting Requirements 2

Statement C-4 - Fund Resources and Uses Arising from Cash Transactions - Detailed 3

Statement C-5 - Fund Resources and Uses Arising from Cash Transactions - Summarized 6

CATEGORY 2 - LOCAL GOVERNMENTS MATRIX OF REPORTING REQUIREMENTS			
(A) Governmental Fund Types (001, 100, 200 and 300) and Unclassified Proprietary Funds (400 and 500) (B) Trust and Agency Funds (600-699); (including Clearing Funds)			
Statement/ Schedule No.	Statements/Schedules Title	(A) Governmental And Unclassified Proprietary Funds	(B) Trust And Agency Funds (Clearing Funds)
C-4	Fund Resources And Uses Arising From Cash Transactions - Detailed	Prepare for general, road, street, and arterial funds. Also for other funds with $250,000 or more in revenues.	Prepare only for trust funds with $250,000 or more in revenues.
C-5	Fund Resources And Uses Arising From Cash Transactions - Summarized	Prepare by fund type (exclude funds reported on a C-4).	Prepare only for trust funds (exclude funds reported on a C-4).
F-3	Notes To Financial Statements	Prepare one set for entity as a whole.	
04	Detail Of Revenues And Other Sources	Prepare for each fund.	N/A
05	Detail Of Expenditures And Other Uses	Prepare for each fund.	N/A
07	Warrant Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
08	Real And Personal Property Taxes	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts for which tax was levied.	
09	Long-Term Debt	Prepare one schedule for each type of debt. Where applicable, include special purpose districts.	
11	Cash Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
12	Investment Activity	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts.	
13	Cash And Investment At Year End	Prepare one schedule for entity as a whole. Exclude pension trust and agency funds.	
14	Short-Term Interest-Bearing Debt	See Schedule 13.	
15	Contributions For Employee Benefits	See Schedule 13.	
16	Financial Assistance	Prepare separate schedules for federal and state/local grants. Include all grants.	
17	Annual Report On Public Works Projects	Prepare one schedule for entity as a whole (cities and towns only).	
18	Criminal Justice Expenditures	Prepare one schedule for entity as a whole.	
19	Labor Relations Consultant(s)	Prepare one schedule for each consultant.	

Classified proprietary funds (i.e., all enterprise and internal service funds with operating revenues of $2,000,000 or more) should refer to the Category 1 BARS manual for reporting requirements.

If your government assumes risk or self-insures, or provides claims servicing or insurance coverage to others, see Part 3, Chapter 12 for additional reporting requirements.

STATEMENT C-4 - Fund Resources and Uses Arising from Cash Transactions - Detailed

Statement C-4 should be prepared for the General (Current Expense) Fund, Road, Street and Arterial Funds, and any other funds with $250,000 or more in revenue (except agency funds).

a. To prepare, enter the beginning amount of net cash and investments. Then summarize both Schedules 04 and 05 by BASIC revenue account (310, 320, etc.), other financing sources (390), BASIC current expenditures accounts (510, 520, etc.), debt service (591-593), capital outlays (595-596) and other financing uses (597-599) and put these amounts on and nonexpenditures from Schedules 04 and 05 (excluding investment activity - accounts 384 and 584) and put them on the appropriate lines of Statement C-4. Foot the statement to calculate ending net cash and investments.

b. Beginning and ending net cash and investments on Statement C-4 should equal the beginning net cash and investments on Schedule 04 and ending net cash and investments on Schedule 05. These amounts should also agree to the beginning and ending cash and investments on Schedules 11 and 12, except for the open period for warrants (column 5 or 6 on Schedule 07).

c. To complete Statement C-4, summarize budgeted revenues, expenditure, etc., at the same level that you reported the actuals and put the amounts on the appropriate lines of the statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 1994

BARS CODE		Fund Number And Name 001 Current Expense		Fund Number And Name 101 City Street	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$35,000	$28,999	$10,000	$15,427
Revenues and Other Sources					
310	Taxes	120,000	124,377	-	-
320	Licenses and Permits	10,000	9,855	-	-
330	Intergovernmental	115,400	112,691	33,335	36,292
340	Charges for Goods and Services	7,900	10,493	-	-
350	Fines and Forfeits	10,000	11,545	700	943
360	Miscellaneous	2,300	5,439	-	-
390	Other Financing Sources	-	-	10,000	10,000
	Total Revenues and Other Sources	265,600	274,400	44,035	47,235
	Total Resources	300,600	303,399	54,035	62,662
Operating Expenditures:					
510	General Government	65,000	76,485	-	-
520	Security of Persons and Property	85,500	78,545	-	-
530	Physical Environment	22,000	21,476	-	-
540	Transportation	5,000	5,122	41,000	29,876
550	Economic Environment	2,900	1,311	-	-
560	Mental and Physical Health	3,500	3,477	-	-
570	Culture and Recreational	7,570	5,943	-	-
	Total Operating Expenditures	191,470	192,359	-	-
591-93	Debt Service	5,000	4,988	-	-
594-96	Capital Outlay	15,000	13,950	-	-
	Total Expenditures	211,470	211,297	-	-
597-599	Other Financing Uses	50,000	55,000	-	-
	Total Expenditures and Other Uses	261,470	266,297	41,000	29,876
Excess (Deficit) of Resources Over Uses		39,130	37,102	13,035	32,786
380	Nonrevenues (Except 384)	-	15,476	-	26,793
580	Nonexpenditures (Except 584)	-	6,929	5,000	4,111
Ending Net Cash and Investments		$ 39,130	$ 45,649	$ 8,035	$55,468

The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. _____ _____ STATEMENT C-4

(ENTITY NAME) Page ____ of ____

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 19__

BARS CODE		Fund Number And Name		Fund Number And Name	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments					
Revenues and Other Sources					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services				
350	Fines and Forfeits				
360	Miscellaneous				
390	Other Financing Sources				
	Total Revenues and Other Sources				
	Total Resources				
Operating Expenditures:					
510	General Government				
520	Security of Persons and Property				
530	Physical Environment				
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
	Total Operating Expenditures				
591-93	Debt Service				
594-96	Capital Outlay				
	Total Expenditures				
597-599	Other Financing Uses				
	Total Expenditures and Other Uses				
Excess (Deficit) of Resources Over Uses					
380	Nonrevenues (Except 384)				
580	Nonexpenditures (Except 584)				
Ending Net Cash and Investments					

The Accompanying Notes Are An Integral Part Of This Statement.

STATEMENT C-5: Fund Resources and Uses Arising From Cash Transactions - Summarized :

Statement C-5 should be prepared for all funds excluding agency funds and funds reported on a Statement C-4. Prepare by the fund type (e.g., special revenue, debt service, etc.).

a. To prepare, enter beginning net cash and investment. Then enter total revenues and other financing sources (310-360 and 390) per Schedule 04 and total expenditures and other uses (510-570 and 591-599) per Schedule 05 on the proper lines of Statement C-5. In addition, nonrevenues and nonexpenditures (380s and 580s) (excluding investment activity - accounts 384 and 584) should be included on the appropriate lines of Statement C-5. Then foot the statement to calculate ending net cash and investments.

b. Beginning and ending net cash and investments on Statement C-5 should equal the beginning net cash and investments on Schedule 04 and ending net cash and investment on Schedule 05. These amounts should also agree to the beginning and ending cash and investments on Schedules 11 and 12, except for the open period for warrants (column 5 or 6 on Schedule 07).

c. To complete Statement C-5, summarize budgeted revenues, expenditures, etc., and put the amounts on the appropriate lines of the statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ended December 31, 1995

Fund Type: Special Revenue Funds	Fund Number And Name 106 Park Fund		Fund Number And Name 108 Convention Fund	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$ 5,000	$ 6,414	$50,000	$47,333
Revenues and Other Financing Sources	12,500	13,292	25,000	32,611
Total Resources	17,500	19,706	75,000	79,994
Expenditures And Other Financing Uses	17,500	16,473	-	-
Excess (Deficit) of Resources Over Uses	-	3,233	75,000	79,994
Nonrevenues (Except 384)	-	-	-	-
Nonexpenditures (Except 584)	-	-	-	-
Ending Net Cash and Investments	-	$ 3,233	$75,000	$79,994

Fund Type: Debt Service Funds	Fund Number And Name 201 1985 G.O. Bond		Fund Number And Name 203 1988 G.O. Bond	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$5,000	$6,399	$ -	$ -
Revenues and Other Financing Sources	1,640	282	3,000	3,060
Total Resources	6,640	6,681	3,000	3,060
Expenditures And Other Financing Uses	1,640	1,199	1,500	1,489
Excess (Deficit) of Resources Over Uses	5,000	5,482	1,500	1,571
Nonrevenues (Except 384)	-	-	-	-
Nonexpenditures (Except 584)	-	-	-	-
Ending Net Cash and Investments	$5,000	$5,482	$1,500	$1,571

Fund Type: Capital Projects Funds	Fund Number And Name 301 City Hall Fund		Fund Number And Name 302 Building Fund	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$10,000	$ 9,743	$25,000	$26,492
Revenues and Other Financing Sources	40,000	40,000	200,000	200,000
Total Resources	50,000	49,743	225,000	226,492
Expenditures And Other Financing Uses	-	-	210,000	217,493
Excess (Deficit) of Resources Over Uses	50,000	49,743	-	-
Nonrevenues (Except 384)	-	100,000	-	-
Nonexpenditures (Except 584)	-	100,000	-	-
Ending Net Cash and Investments	$50,000	$49,743	$15,000	$ 8,999

The Accompanying Notes Are An Integral Part Of This Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ended December 31, 19__

Fund Type:	Fund Number And Name		Fund Number And Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments				
Revenues and Other Financing Sources				
Total Resources				
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses				
Nonrevenues (Except 384)				
Nonexpenditures (Except 584)				
Ending Net Cash and Investments				

Fund Type:	Fund Number And Name		Fund Number And Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments				
Revenues and Other Financing Sources				
Total Resources				
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses				
Nonrevenues (Except 384)				
Nonexpenditures (Except 584)				
Ending Net Cash and Investments				

Fund Type:	Fund Number And Name		Fund Number And Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments				
Revenues and Other Financing Sources				
Total Resources				
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses				
Nonrevenues (Except 384)				
Nonexpenditures (Except 584)				
Ending Net Cash and Investments				

The Accompanying Notes Are An Integral Part Of This Statement.

CHAPTER 3 - OPERATING SCHEDULES

This chapter contains the required operating schedules used in reporting the cash transactions of your government. The matrix on the next page shows the funds for which schedules should be prepared.

TABLE OF CONTENTS

Page

Matrix of Reporting Requirements 2

Schedule 04 - Detail of Revenues and Other Sources 3

Schedule 05 - Detail of Expenditures and Other Uses 8

CATEGORY 2 - LOCAL GOVERNMENTS MATRIX OF REPORTING REQUIREMENTS			
(A) Governmental Fund Types (001, 100, 200 and 300) and Unclassified Proprietary Funds (400 and 500) (B) Trust and Agency Funds (600-699); (including Clearing Funds)			
Statement/ Schedule No.	Statements/Schedules Title	(A) Governmental And Unclassified Proprietary Funds	(B) Trust And Agency Funds (Clearing Funds)
C-4	Fund Resources And Uses Arising From Cash Transactions - Detailed	Prepare for general, road, street, and arterial funds. Also for other funds with $250,000 or more in revenues.	Prepare only for trust funds with $250,000 or more in revenues.
C-5	Fund Resources And Uses Arising From Cash Transactions - Summarized	Prepare by fund type (exclude funds reported on a C-4).	Prepare only for trust funds (exclude funds reported on a C-4).
F-3	Notes To Financial Statements	Prepare one set for entity as a whole.	
04	Detail Of Revenues And Other Sources	Prepare for each fund.	N/A
05	Detail Of Expenditures And Other Uses	Prepare for each fund.	N/A
07	Warrant Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
08	Real And Personal Property Taxes	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts for which tax was levied.	
09	Long-Term Debt	Prepare one schedule for each type of debt. Where applicable, include special purpose districts.	
11	Cash Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
12	Investment Activity	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts.	
13	Cash And Investment At Year End	Prepare one schedule for entity as a whole. Exclude pension trust and agency funds.	
14	Short-Term Interest-Bearing Debt	See Schedule 13.	
15	Contributions For Employee Benefits	See Schedule 13.	
16	Financial Assistance	Prepare separate schedules for federal and state/local grants. Include all grants.	
17	Annual Report On Public Works Projects	Prepare one schedule for entity as a whole (cities and towns only).	
18	Criminal Justice Expenditures	Prepare one schedule for entity as a whole.	
19	Labor Relations Consultant(s)	Prepare one schedule for each consultant.	

Classified proprietary funds (i.e., all enterprise and internal service funds with operating revenues of $2,000,000 or more) should refer to the Category 1 BARS manual for reporting requirements.

If your government assumes risk or self-insures, or provides claims servicing or insurance coverage to others, see Part 3, Chapter 12 for additional reporting requirements.

SCHEDULE 04 - DETAIL OF REVENUES AND OTHER SOURCES

All accounts must be reported at the subelement level and the 330 series (Intergovernmental Revenue) must be further detailed to the subunit level.

① *Beginning Net Cash and Investments* (account 308) should equal prior year *Ending Net Cash and Investments* (508). It also should reconcile with beginning balances shown on Schedules 11 and 12 (including prior year adjustments; e.g., open period warrants and checks).

② The amount in account 311.10 (Real and Personal Property Taxes) should equal to the amount on Schedule 08 (Column 6).

③ Totals should be calculated for each Basic revenue account (i.e., 310, 320, 330, etc.).

③A If there is only one line within the Basic number, use this as your total line. You do not have to include a separate total line. Just make sure that this amount will be included in the total.

④ Appropriate intergovernmental revenues (e.g., 331, 332, etc.) should be traceable to Schedule 16.

⑤ This line is optional.

⑥ List all interfund loan receipts (account 381). Include in the description column the name of the fund loaning the money. The amount in this line should equal to the corresponding 581 *Interfund Loan Payment* in the loan fund. Provide a summary of interfund loan activity in the Notes to Financial Statements.

⑦ List all nonrevenues except 384 *Proceeds from Sales of Investments*. This account is a reclassification between cash and investments, and both categories are already included in account 308 *Beginning Net Cash and Investments*. Listing the account 384 here would cause double-counting. The amount may be listed as a separate line at the end of schedule after grand total. It should be traceable to Schedule 11 and 12.

⑧ List all bond proceeds. These amounts should equal to column (b) *Amount Issued - Current Period* on Schedule 09. The following accounts should have required information:

- 382 Proceeds of Long-Term Debt - Proprietary Funds Only
- 391 Proceeds of Long-Term Debt - Governmental Funds Only
- 393 Proceeds of Refunding Long-Term Debt

⑨ List all interfund transfers (accounts 387 *Residual Equity Transfers-In* and/or 397 *Operating Transfers-In*). Include in the description column the name of the fund the transfer came from. The amount should equal corresponding 587 and/or 597 *Transfers-Out*. You may provide a summary of interfund transfers in the Notes to Financial Statements.

⑩ *Total Resources* should include:

- 308 Beginning Net Cash and Investments
- 310-360 Revenues
- 380 Nonrevenues (except 384), and
- 390 Other Financing Sources.

To verify correctness of this schedule, compare this amount with the amount of all 500 accounts on Schedule 05. Both amounts must be equal.

It is not necessary to type this form. The schedule may be submitted as handwritten form (please print), computer printout, or a diskette (3½ or 5¼). In either format the schedule s hould include MCAG number (four digits), fund number, BARS account number, and actual amounts received.

MCAG NO. _____ CITY OF PERFECT **Schedule 04**

(ENTITY NAME)

CURRENT EXPENSE

(Fund Name)

001

(Fund Number)

DETAIL OF REVENUES AND OTHER SOURCES
For The Year Ended December 31, 1996

BARS Revenue Account No.	Description	Actual Revenues	
308.00	Beginning Net Cash and Investments	10,000	①
311.10	Real and Personal Property Taxes	30,000	②
313.10	Local Retail Sales and Use Tax	5,000	
316.41	Business Taxes - Electric	2,000	
310.00	Total Taxes	37,000	③
322.30	Animal Licenses	1,000	③A
331.14.23	Rental Rehabilitation Grant	45,000	④
336.06.94	Liquor Excise Tax	15,000	
330.00.00	Total Intergovernmental Revenue	60,000	
310 - 360	Total Revenues	98,000	⑤
381.11	Interfund Loan - Water/Sewer Fund	2,000	⑥
389.00	Advance from Customers	1,000	
380.00	Total Nonrevenues	3,000	⑦
391.10	GO Bonds Proceeds	159,800	⑧
397.00	Operating Transfers-In - Arterial Fund	5,000	⑨
390.00	Total Other Sources	164,800	
300.00	TOTAL RESOURCES	275,800	⑩
384.00	Proceeds from Sale of Investment	2,000	⑦

MCAG NO. _____ CITY OF PERFECT **Schedule 04**

(ENTITY NAME)

WATER FUND

(Fund Name)

402

(Fund Number)

DETAIL OF REVENUES AND OTHER SOURCES
For The Year Ended December 31, 1996

BARS Revenue Account No.	Description	Actual Revenues	
308.00	Beginning Net Cash and Investments	10,000	①
311.10	Real and Personal Property Taxes	10,000	②
313.10	Local Retail Sales and Use Tax	5,000	
310.00	Total Taxes	15,000	③
331.66.01	Environmental Protection Agency	45,000	④
333.81.02	Department of Energy	15,000	
330.00.00	Total Intergovernmental Revenue	60,000	
343.40	Water Sales	21,000	③A
310 - 370	Total Revenues	96,000	⑤
381.11	Interfund Loan - Sewer Fund	2,000	⑥
382.00	Fund Debt Proceeds	159,800	⑧
389.00	Advance from Customers	1,000	
380.00	Total Nonrevenues	162,800	⑦
397.00	Operating Transfers-In - Arterial Fund	5,000	⑨
390.00	Total Other Sources	5,000	
300.00	TOTAL RESOURCES	270,800	⑩
384.00	Proceeds from Sale of Investment	2,000	⑦

MCAG NO. _____ **_____** **Schedule 04**

(ENTITY NAME)

_____

(Fund Name)

_____

(Fund Number)

DETAIL OF REVENUES AND OTHER SOURCES
For The Year Ended December 31, 19__

BARS Revenue Account No.	Description	Actual Revenues

SCHEDULE 05 - DETAIL OF EXPENDITURES AND OTHER USES

All accounts must be reported by Basub, element, subelement (if applicable), and object level, not subobject.

① A subtotal should be calculated after each Basic expenditure account (i.e., 510, 520, etc.). If there is only one line within the Basic number, use this as your total line.

①A In addition, for General (Current Expense) Fund, a total should be calculated for each department and within the department for each Basic account.

② List nonexpenditures, except account 584 *Purchase of Investment*. This account is a reclassification between cash and investments, and both categories are already included in the account 508 *Ending Net Cash and Investments*. Listing the account 584 here would cause double-counting. The amount may be listed as a separate line at the end of schedule after grand total. It should be traceable to Schedule 11 and 12.

List all interfund loan disbursements (account 581). Include in the description column the name of the fund with the corresponding 381 *Interfund Loan Receipt* and/or provide a summary of interfund loan activity with the Notes to Financial Statements.

③ List all principal payments of long-term debt, 582 *Redemption of Long-Term Debt* and 591 *Redemption of Long-Term Debt*. These payments should equal the amounts listed in column (c) *Amount Redeemed This Period on* Schedule 09. Capitalizable lease payments (Object code 60) will be needed for Category 2 entities and short-term debt.

④ List all interfund transfers (accounts 587 *Residual Equity Transfers-Out* and/or 597 *Operating Transfers-Out*). Include in the description column the name of the fund with the corresponding 387 *Transfers-In* and/or 397, and provide a summary of interfund transfers with the Notes to Financial Statements.

⑤ This line is optional.

⑥ *Total Expenditures and Other Financing Uses* should include:

- 510-560 Expenditures
- 580 Nonependitures (except 584), and
- 590 Other Financing Uses.

⑦ Account 508 *Ending Net Cash and Investments* should be traceable to ending balances shown on Schedules 11 and 12. This balance will be the *Beginning Net Cash and Investments* on the next year Schedule 04.

⑧ Tis line is necessary to verify correctness of this schedule. Compare the amount in this line with the amount of all 300 accounts on Schedule 04. Both amounts must equal.

It is not necessary to type this form. The schedule may be submitted as handwritten form (please print), computer printout, or a diskette (3½ or 5¼). In either format the schedule should include MCAG number (four digits), fund number, BARS account number, and actual amounts expensed.

MCAG NO. 9999 | TOWN OF PERFECT **(ENTITY NAME)** | **Schedule 05**

CURRENT EXPENSE
(Fund Name)
001
(Fund Number)

DETAIL OF EXPENDITURES AND OTHER USES
For The Year Ended December 31, 1996

Expenditures BASUB/ELEMENT/ Subelement	Description	Expend. Object	Object Description	Actual Amount	
	MAYOR/COUNCIL				
511.10	Legislative - Administration	10	Salaries	$ 12,775	
		30	Supplies	6,200	
		40	Services	4,125	
511.30	Official Publication Services	40	Services	750	
511.60	City Council	40	Other Charges	1,350	
510.00	Total General Gov. Services			$ 25,200	①
596.21	Uncapitalized Expenditures	60	Equipment	10,000	
	TOTAL MAYOR/COUNCIL			$ 35,200	①A
	FINANCE DEPARTMENT				
514.23	Budgeting/Accounting Services	10	Salaries	$ 47,800	
		20	Benefits	8,250	
		30	Supplies	2,225	
		50	Intergovernmental	6,850	
514.40	Training	40	Services	350	
	Total Financial Services			$ 64,475	
581.10	Interfund Loan - City Street Fund			5,000	②
591.14	Capital Lease - Copier	70	Principal	7,500	③
592.14	Capital Lease - Interest	80	Interest	525	
	TOTAL FINANCE DEPARTMENT			$ 78,500	
	POLICE DEPARTMENT				
521.22	Patrol	10	Salaries	$ 38,100	
		20	Benefits	2,900	
		30	Supplies	1,325	
521.30	DARE Program	30	Supplies	275	
	Total Law Enforcement			$ 42,600	
596.21	Uncapitalized Expenditure	60	Equipment	26,525	
	TOTAL POLICE DEPARTMENT			$ 69,125	
	PARKS DEPARTMENT				
576.80	General Parks Facilities	10	Salaries	$ 9,500	
		30	Supplies	1,750	
	TOTAL PARKS DEPARTMENT			11,250	
	TOTAL EXPENDITURES			$194,075	

MCAG NO. 9999 TOWN OF PERFECT **Schedule 05**

(ENTITY NAME)

CURRENT EXPENSE

(Fund Name)

001

(Fund Number)

DETAIL OF EXPENDITURES AND OTHER USES
For The Year Ended December 31, 1996

Expenditures BASUB/ELEMENT/ Subelement	Description	Expend. Object	Object Description	Actual Amount	
581.10	Interfund Loan - Water/Sewer Fund			$ 10,000	
597.00	Operating Transfer Out - Street Fund			50,000	④
	TOTAL OTHER FINANCING USES			$ 60,000	⑤
	TOTAL EXPENDITURES AND OTHER FINANCING USES			$254,075	⑥
508.00	Ending Net Cash and Investments			21,725	⑦
500.00	TOTAL			$275,80010	⑧
584.00	Purchase of Investments			$15,000	②

MCAG NO. _____ CITY OF PERFECT **Schedule 05**

(ENTITY NAME)

WATER FUND

(Fund Name)

402

(Fund Number)

DETAIL OF EXPENDITURES AND OTHER USES
For The Year Ended December 31, 1996

Expenses BASUB/ELEMENT/ Subelement	Description	Expend. Object	Object Description	Actual Amount	
534.10	General Administration	10	Salaries	1,000	
		20	Benefits	500	
		30	Supplies	700	
534.50	Maintenance	10	Salaries	22,000	
		20	Benefits	11,000	
		30	Supplies	3,000	
530.00	Total Operation Expenditures			38,200	①
581.10	Interfund Loan - Sewer Fund			2,000	②
582.34	Redemption of Fund Debt	70	Principal	202,000	③
580.00	Total Nonexpenditures			204,000	
597.00	Operating Transfer Out - Solid Waste			11,500	④
590.00	Total Other Financing Uses			11,500	⑤
	Total Expenditures and Other Financing Uses			253,700	⑥
508.00	Ending Net Cash and Investments			17,100	⑦
500.00	TOTAL			270,800	⑧
584.00	Purchase of Investments			10,000	②

MCAG NO. _____ **_____** **Schedule 05**

(ENTITY NAME)

_____

(Fund Name)

_____

(Fund Number)

DETAIL OF EXPENDITURES AND OTHER USES
For The Year Ended December 31, 19__

Expenditures BASUB/ELEMENT/ Subelement	Description	Expend. Object	Object Description	Actual Amount

TABLE OF CONTENTS

		Page
Matrix of Reporting Requirements		2
Schedule 07	Warrant Activity	3
Schedule 08	Real and Personal Property Taxes	6
Schedule 09	Long-Term Debt	9
Schedule 11	Cash Activity	20
Schedule 12	Investment Activity	25
Schedule 13, 14, 15	Cash and Investment At Year End Short-Term Interest-Bearing Debt Contributions for Employee Benefits	28
Schedule 16	Financial Assistance	31
Schedule 17	Annual Report on Public Works Projects (Applies to Cities and Towns only)	41
Schedule 18	Criminal Justice Expenditures	43
Schedule 19	Labor Relations Consultant(s)	45

CATEGORY 2 - LOCAL GOVERNMENTS MATRIX OF REPORTING REQUIREMENTS			
(A) Governmental Fund Types (001, 100, 200 and 300) and Unclassified Proprietary Funds (400 and 500) (B) Trust and Agency Funds (600-699); (including Clearing Funds)			
Statement/ Schedule No.	Statements/Schedules Title	(A) Governmental And Unclassified Proprietary Funds	(B) Trust And Agency Funds (Clearing Funds)
C-4	Fund Resources And Uses Arising From Cash Transactions - Detailed	Prepare for general, road, street, and arterial funds. Also for other funds with $250,000 or more in revenues.	Prepare only for trust funds with $250,000 or more in revenues.
C-5	Fund Resources And Uses Arising From Cash Transactions - Summarized	Prepare by fund type (exclude funds reported on a C-4).	Prepare only for trust funds (exclude funds reported on a C-4).
F-3	Notes To Financial Statements	Prepare one set for entity as a whole.	
04	Detail Of Revenues And Other Sources	Prepare for each fund.	N/A
05	Detail Of Expenditures And Other Uses	Prepare for each fund.	N/A
07	Warrant Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
08	Real And Personal Property Taxes	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts for which tax was levied.	
09	Long-Term Debt	Prepare one schedule for each type of debt. Where applicable, include special purpose districts.	
11	Cash Activity	Prepare one schedule for entity as a whole. List all funds (including claims and payroll funds). Where applicable, include special purpose districts.	
12	Investment Activity	Prepare one schedule for entity as a whole. Include all funds. Where applicable, include special purpose districts.	
13	Cash And Investment At Year End	Prepare one schedule for entity as a whole. Exclude pension trust and agency funds.	
14	Short-Term Interest-Bearing Debt	See Schedule 13.	
15	Contributions For Employee Benefits	See Schedule 13.	
16	Financial Assistance	Prepare separate schedules for federal and state/local grants. Include all grants.	
17	Annual Report On Public Works Projects	Prepare one schedule for entity as a whole (cities and towns only).	
18	Criminal Justice Expenditures	Prepare one schedule for entity as a whole.	
19	Labor Relations Consultant(s)	Prepare one schedule for each consultant.	

Classified proprietary funds (i.e., all enterprise and internal service funds with operating revenues of $2,000,000 or more) should refer to the Category 1 BARS manual for reporting requirements.

If your government assumes risk or self-insures, or provides claims servicing or insurance coverage to others, see Part 3, Chapter 12 for additional reporting requirements.

SCHEDULE 07 - WARRANT ACTIVITY

The purposes of this schedule are to identify debt incurred or redeemed through the issuance of registered warrants, to verify the accuracy of debt service reporting, and to facilitate reconciliation between cash disbursements and expenditures. The schedule is also used in the evaluation of controls over outstanding warrants. See the shaded portion of the matrix at the beginning of this chapter for funds which should be included on Schedule 07.

For those entities which have claims and/or payroll funds, there will be many individual funds with no warrant activity, and those funds do not need to be reported on Schedule 07. However, even those entities using a claims fund or payroll fund for warrant issues will still need to prepare the entries in columns 1 through 10 for those funds or districts that were on registered warrants at any time during the year, and for those districts for which the entity issues warrants that are not run through the claims and payroll funds. In addition, columns 1 through 10 need to be completed for each claims or payroll fund.

Counties may combine on one line all warrant activity for those school districts that issue their own warrants, but warrant activity should be reported separately by fund for any districts for which the county issues the warrants.

Column 1	Number of each fund on which regular operating warrants are issued.
Column 2	Name of each fund on which regular operating warrants are issued.
Column 3	Warrants outstanding for each fund on January 1 of report year.
Column 4	Warrants issued during report year: i.e., January 1 thru December 31.
Column 5	Warrants issued January 1 thru January 20 (cities) RCW 35.33.151; 35A.33.150 or through January 30 (counties) RCW 36.40.200 of report year for expenditures incurred and properly chargeable against the previous year's budget appropriations.
Column 6	Warrants issued January 1 thru January 20 (cities) or through January 30 (counties) of year following report year for expenditures incurred and properly chargeable against the report year's budget appropriations.
Column 7	This amount represents the net warrant issue properly chargeable against the report year's budget appropriations. See formula on the schedule.
Column 8	Warrants redeemed January 1 through December 31 of report year.
Column 9	Warrants canceled January 1 through December 31 of report year.
Column 10	Warrants outstanding for each fund on December 31 of report year. See formula on the schedule.

Sample Schedule 07

Blank Schedule 07

MCAG NO. ____

TOWN OF SMALL
(ENTITY NAME)

SCHEDULE OF WARRANT ACTIVITY

For The Year Ended December 31, 1992

1	2	3	4	5	6	7	8	9	10
FUND NO.	FUND NAME	PAYABLE JANUARY 1 1992	ISSUED REPORT YEAR	BEGINNING OPEN PERIOD	ENDING OPEN PERIOD	NET ISSUE 4-5+6	REDEEMED REPORT YEAR	CANCELED REPORT YEAR	PAYABLE DECEMBER 31 3+4-8-9
104	Park Fund*	$23,872	$ 75,493	477	392	$ 75,408	$ 83,224	-	$ 16,141
800	Payroll Fund	43,988	1,592,722			1,592,722	1,511,411	1,312	123,987
850	Claims Fund	21,743	595,411			595,411	597,113	281	19,760
	TOTAL - ALL FUNDS	$89,603	$2,263,626	477	392	$2,263,541	$2,191,748	$1,593	$159,888
	* Registered Warrants								

MCAG NO. ____

_____
(ENTITY NAME)

SCHEDULE OF WARRANT ACTIVITY

For Year Ended December 31, 19__

1	2	3	4	5	6	7	8	9	10
FUND NO.	FUND NAME	PAYABLE JANUARY 1,	ISSUED REPORT YEAR	BEGINNING OPEN PERIOD	ENDING OPEN PERIOD	NET ISSUE 4-5+6	REDEEMED REPORT YEAR	CANCELED REPORT YEAR	PAYABLE DECEMBER 31, 3+4-8-9

SCHEDULE 08 - REAL AND PERSONAL PROPERTY TAXES

This schedule is used to collect information about tax levies in all taxing districts in Washington State. It is also used to verify the amount of tax revenues reported on Schedule 04 (Detail of Revenues and Other Sources).

Counties should prepare this schedule directly from their property tax segregation records. Cities and districts should prepare this schedule from the monthly reports of county remittances. It is important to analyze the county reports for any netting, such as election costs. If the county has deducted any charges from its remittances, the city or district must show the expenditure separately and record the tax revenue at its full amount.

In counties all school districts may be combined and shown on one line. Each tax-levying fund of the state, of each city, and of every other taxing district should be shown separately.

This schedule may be submitted as a computer printout, so long as the required information is provided.

Column 1 Number of each fund for which taxes are levied.

Column 2 Name of each fund for which taxes are levied.

Column 3 Prior years' taxes receivable as of January 1 of report year.

Column 4 Indicate whether regular (R) or special (S) levy. Also indicate tax rate expressed in dollars per thousand dollars of assessed valuation ($/1000) at 100% of fair market value.

Column 5 Taxes levied for report year collection.

Column 6 Report year collections of current and prior year levies.

Column 7 Tax adjustments (supplementals) which increase taxes receivable.

Column 8 Tax adjustments (cancellations) which decrease taxes receivable.

Column 9 Total taxes receivable as of December 31 of report year.

Sample Schedule 08

Blank Schedule 08

MCAG NO. ____

TYPICAL COUNTY
(ENTITY NAME)

SCHEDULE OF REAL AND PERSONAL PROPERTY TAXES (ALL TAX SUPPORTED FUNDS)

For The Year Ended December 31, 1992

1	2	3	4	5	6	7	8	9
FUND NO.	FUND NAME	TAXES OUTSTANDING 01/01/1992	TAX RATE $/1,000	TAXES LEVIED REPORT YEAR	TAXES COLLECTED	TAX ADJUSTMENT INCREASES	TAX ADJUSTMENT DECREASES	TAXES OUTSTANDING 12/31/1992 (3+5-6+7-8)
001	Current Expenses Fund	$65,939	$2.19	$ 787,943	$ 774,288	$ 73	$541	$ 79,126
105	Road Fund	14,428	2.23	521,822	519,321	3	42	16,890
650.01	Fire District No. 3	3,321	.98	15,422	14,988	10	2	3,763
650.02	Fire District No. 8	9,876	1.00	45,111	46,213	3	1	8,776
650.04	School District #401, G. O. Bond	10,422	2.18	51,144	52,988	75	22	8,631
650.05	Port of Typical	23,333	1.43	80,319	82,414	53	75	21,216
	TOTAL - ALL FUNDS	$127,319		$1,501,761	$1,490,212	$217	$683	$138,402

MCAG NO. ____

_____
(ENTITY NAME)

SCHEDULE OF REAL AND PERSONAL PROPERTY TAXES (ALL TAX SUPPORTED FUNDS)

For The Year Ended December 31, 19__

1	2	3	4	5	6	7	8	9
FUND NO.	FUND NAME	TAXES OUTSTANDING 01/01/19__	TAX RATE $/1,000	TAXES LEVIED REPORT YEAR	TAXES COLLECTED	TAX ADJUSTMENT INCREASES	TAX ADJUSTMENT DECREASES	TAXES OUTSTANDING 12/31/19__ (3+5-6+7-8)

SCHEDULE 09 - LONG-TERM DEBT

This schedule provides information about the **long-term debt** of your government. It is also used to corroborate the amounts of long-term debt shown on any balance sheets and the amounts of debt service (principle only) shown on operating statements. Finally, this schedule is used to collect information about the financial position of special purpose districts that use a city or county treasury.

For Schedule 09, there are four categories of debt: general debt, revenue debt, assessment debt, and refunde d debt. A separate debt schedule should be prepared for each category of your debt. The appropriate categor y should be indicated at the top of each page. Finally, there should be one more schedule listing of all specia l purpose district debt, regardless of whether it is general, revenue, refunded or assessment. (Identifying numbers must be provided for special purpose district debt, which will serve to distinguish these categories.)

Any debt category may contain numerous kinds of debt instruments. For example, general debt is not limited to general obligation bonds but can also contain bond anticipation notes, claims and judgments, installment sales contracts, lease-purchase agreements, etc.

As a practical matter, it is permissible to classify capital leases, including lease-purchase agreements, i n enterprise funds (but not internal service funds) as "revenue debt" and to classify all other capital leases a s general debt. The existence of a fiscal funding clause (which allows termination of a lease if revenue sources become inadequate) has no effect on the classification of a lease as general or revenue debt.

Assessment debt is distinguished by those whom it will benefit, na mely, properties within a specific geographical area (i.e., a local improvement district o r LID). The resources to pay assessment debt will come (at least partly) from assessments levied on the benefiting properties. These benefiting properties are called LIDs (loca l improvement districts), RIDs (road improvement districts), ULIDs (utility local improvement districts), and some other types such as sidewalk improvement districts. Do not confuse an LID with a special purpose district; an LID is simply a special assessment tax roll, while a special purpose district is actually a separate unit o f government.

Special purpose district debt includes all debt for which the preparer has fiduciary responsibility but anothe r government has the responsibility for payment. This category of debt is common in counties, which hav e fiduciary duties for fire, school, park, water and m any other kinds of districts. All school district long-term debt may be combined and shown on one line. For all other special purpose districts, the individual distric t responsible for each debt must be identified, and similar districts should be grouped together on the schedule. For example, all debt of fire districts should be shown, then all debt of water districts, then all debt of sewe r districts, and so on.

This schedule may be submitted as a computer printout, so long as the required information is provided.

NOTE: For Schedule 09, list all bonded debt at par. Include principal only on all debt. Do not include any interfund debt, liabilities for deferred compensation, employee leave benefits or any short-term debt (less than one year). Generally, construction contracts are not considered debt except to the extent the contractor has performed.

IDENTIFYING NUMBER AND DESCRIPTION:

The numbers and descriptions below must be used on Schedule 09. Typical debt instruments are listed within each category of debt. The first three digits of the identification numbers correspond to the BARS general ledger accounts, which contains detailed descriptions of these instruments.

I.D. No. **GENERAL DEBT** - Debt backed by the government's full taxing authority.

251.11	General Obligation Bonds for Capital Purposes - (no vote required)
251.12	General Obligation Bonds for Capital Purposes - (vote required)
251.15	General Obligation Bonds for Capital Purposes - Advance refunding - Defeasance method
251.16	General Obligation Bonds for Capital Purposes - Advance refunding - Crossover method
251.41	General Obligation Bonds for M and O Purposes - (no vote required)
251.42	General Obligation Bonds for M and O Purposes - (vote required)
251.45	General Obligation Bonds for M and O Purposes - Advance refunding - Defeasance method
251.46	General Obligation Bonds for M and O Purposes - Advance refunding - Crossover method
263.11	Claims and Judgments (Long-term only)
263.51	Installment Sales Contracts
263.53	Lease-Purchase Agreements
263.55	Other Capital Leases
263.61	Anticipation Notes and Warrants for Capital Purposes (including bond anticipation notes and tax anticipation notes)
263.64	Anticipation Notes and Warrants for M and O Purposes (including bond anticipation notes and tax anticipation notes.)
263.66	Other Notes Payable for Capital Purposes
263.68	Other Notes Payable for M and O Purposes
263.81	Due to Other Governmental Units for Capital Purposes (Long-term debt only. An example is the amount due to the state retirement system for pension systems prior to PERS and LEOFF)
263.84	Due to Other Governmental Units for M and O Purposes (Long-term only)
263.91	Miscellaneous Long-Term General Debt for Capital Purposes
263.94	Miscellaneous Long-Term General Debt for M and O Purposes

NOTE: M and O refers to Maintenance and Operation.

I.D. No. **REVENUE DEBT** - Debt backed by specific revenue sources.

252.11 Revenue Bonds for Capital Purposes - (no vote required)
252.12 Revenue Bonds for Capital Purposes - (vote required)
252.15 Revenue Bonds for Capital Purposes - Advance refunding - Defeasance method
252.16 Revenue Bonds for Capital Purposes - Advance refunding - Crossover method
252.41 Revenue Bonds for M and O Purposes - (no vote required)
252.42 Revenue Bonds for M and O Purposes - (vote required)
252.45 Revenue Bonds for M and O Purposes - Advance refunding - Defeasance method
252.46 Revenue Bonds for M and O Purposes - Advance refunding - Crossover method
263.12 Claims and Judgments (Long-term only)
263.41 Revenue Warrants (Coupon warrants) for Capital Purposes
263.44 Revenue Warrants (Coupon warrants) for M and O Purposes
263.52 Installment Sales Contracts
263.54 Lease-Purchase Agreements
263.56 Other Capital Leases
263.62 Anticipation Notes and Warrants for Capital Purposes (including bond anticipation notes and tax anticipation notes)
263.65 Anticipation Notes and Warrants for M and O Purposes (including bond anticipation notes and tax anticipation notes.)
263.67 Other Notes Payable for Capital Purposes
263.69 Other Notes Payable for M and O Purposes
263.82 Due to Other Governmental Units for Capital Purposes (Long-term only)
263.85 Due to Other Governmental Units for M and O Purposes (Long-term only)
263.92 Miscellaneous Long-Term Revenue Debt for Capital Purposes
263.95 Miscellaneous Long-Term Revenue Debt for M and O Purposes

I.D. No. **ASSESSMENT DEBT** - Debt secured by assessments levied against a specific group of properties.

253.11 Special Assessment Bonds - LID
253.12 Special Assessment Bonds - ULID
253.13 Special Assessment Bonds - RID
253.14 Special Assessment Bonds - Other
253.15 Special Assessment Bonds - Advance refunding - Defeasance method
253.16 Special Assessment Bonds - Advance refunding - Crossover method
263.43 LID Warrants
263.63 LID Notes
263.99 Miscellaneous Long-Term Assessment Debt

I.D. No. **REFUNDED DEBT**

251.90 General Obligation Bonds - Advance Refunded
252.90 Revenue Bond - Advance Refunded
253.90 Special Assessment Bonds - Advance Refunded

SPECIAL PURPOSE DISTRICT DEBT - General, refunded, revenue and special assessment debt of special purpose districts. These debts should be grouped by district type; for example, fire districts, then school districts, then sewer districts, etc. Do not confuse *special assessment districts* with *special purpose districts* .

IDENTIFYING NUMBER AND DESCRIPTION COLUMN:

I.D. No.	**SPECIAL PURPOSE DISTRICTS**
251.11	General Obligation Bonds for Capital Purposes - (no vote required)
251.12	General Obligation Bonds for Capital Purposes - (vote required)
251.15	General Obligation Bonds for Capital Purposes - Advance refunding - Defeasance method
251.16	General Obligation Bonds for Capital Purposes - Advance refunding - Crossover method
251.41	General Obligation Bonds for M and O Purposes - (no vote required)
251.42	General Obligation Bonds for M and O Purposes - (vote required)
251.45	General Obligation Bonds for M and O Purposes - Advance refunding - Defeasance method
251.46	General Obligation Bonds for M and O Purposes - Advance refunding - Crossover method
251.90	General Obligation Bonds - Advance Refunded
252.11	Revenue Bonds for Capital Purposes - (no vote required)
252.12	Revenue Bonds for Capital Purposes - (vote required)
252.15	Revenue Bonds for Capital Purposes - Advance refunding - Defeasance method
252.16	Revenue Bonds for Capital Purposes - Advance refunding - Crossover method
252.41	Revenue Bonds for M and O - (no vote required)
252.42	Revenue Bonds for M and O - (vote required)
252.45	Revenue Bonds for M and O - Advance refunding - Defeasance method
252.46	Revenue Bonds for M and O - Advance refunding - Crossover method
252.90	Revenue Bond - Advance Refunded
253.11	Special Assessment Bonds - LID
253.12	Special Assessment Bonds - ULID
253.13	Special Assessment Bonds - RID
253.14	Special Assessment Bonds - Other
253.15	Special Assessment Bonds - Advance refunding - Defeasance method
253.16	Special Assessment Bonds - Advance refunding - Crossover method
253.90	Special Assessment Bonds - Advance Refunded
263.41	Revenue Warrants (coupon warrants) for Capital Purposes
263.43	LID Warrants for Capital Purposes
263.44	Revenue Warrants (coupon warrants) for M and O Purposes
263.63	Anticipation Notes and Warrants for Capital Purposes (including bond anticipation notes and tax anticipation notes)
263.66	Anticipation Notes and Warrants for M and O Purposes (including bond anticipation notes and tax anticipation notes.)
263.83	Due to Other Governmental Units for Capital Purposes (Long-term only)
263.86	Due to Other Governmental Units for M and O Purposes (Long-term only)
263.91	Miscellaneous Long-Term General Debt for Capital Purposes
263.94	Miscellaneous Long-Term General Debt for M And O Purposes

PURPOSE

Fill in this column with the BARS code(s) reflecting the purpose(s) for which the debt proceeds were spent. For example, 591.21 is used for debt that was issued to purchase law enforcement vehicles and equipment. Use 593 only for refunding issues. If a refunding issue is partly refinancing and partly new financing, show both purposes. Refunded debt should continue to show the original purpose of the issue. If the purpose is not known, leave this column blank.

DATE OF ORIGINAL ISSUE/DATE OF MATURITY/INTEREST RATE(S)

These columns are self-explanatory.

TOTAL AMOUNT ISSUED TO DATE

This column should include the total amount of debt that was issued. Normally this amount will be the same as the amount authorized. However, if a note or bond issue allows for additional borrowing, the amount in this column should reflect the maximum amount issued or borrowed to date (see "AMOUNT ISSUED - CURRENT PERIOD" below).

(a) BEGINNING OUTSTANDING DEBT This column should include the amount of debt that was owed at the beginning of this period. The amount shown should equal the last year ending balance. If there is a discrepancy, please attach an explanation.

(b) AMOUNT ISSUED - CURRENT PERIOD In this column report the entire amount of any new debt or any additional debt issued (or borrowed) during the current period. For example, assume a G.O. bond authorized in the previous year at $5,000,000, with $4,000,000 issued that year and an additional $500,000 issued in the report year. Under these circumstances, this column should show $500,000 and the "Total Amount Issued To Date" column should show $4,500,000.

(c) AMOUNT REDEEMED THIS PERIOD In this column, report the amount of debt that was paid this period. Do NOT include interest paid on the redeemed debt. The total amount in this column should equal long-term payments shown on Schedule 5 (Object code 70).

(d) ENDING OUTSTANDING DEBT In this column, report the amount of debt that is owed at the end of this period.

Ending outstanding debt (column (d)) is calculated by adding the amounts in columns (a) and (b) and subtracting redeemed debt in column (c).

$$(a + b - c = d)$$

Total the last five columns for each debt type.

MCAG NO. 0988

Schedule 09
Page ____ of ____

TYPICAL COUNTY
(ENTITY NAME)

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 1993

X GO Debt
___ Revenue Debt
___ Assessment Debt
___ Refunded Debt
___ Debt of Special Purpose Districts

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__
251.12 G.O. Bond	591.12	03/19/79	06/30/99	10%; 10.2%	$5,000,000	$4,400,000		$200,000	$4,200,000
251.11 G. O. Bond	591.33	05/25/82	08/25/95	9%; 9.5%	1,500,000	1,000,000	$500,000	-	1,500,000
251.15 Adv. Refund. Bd.	593.00	06/30/90	06/30/97	12%	500,000	400,000	-	50,000	350,000
263.51 IBM Contract	591.21	08/10/91	08/10/96	18%	150,000	90,000	-	30,000	60,000
263.53 Xerox Lease	591.12	09/30/92	09/30/97	14.5%	15,000	-	15,000	1,000	14,000
TOTAL G.O. DEBT					$7,165,000	$5,890,000	$515,000	$281,000	$6,124,000

MCAG NO. 0988

Schedule 09
Page ____ of ____

TYPICAL COUNTY
(ENTITY NAME)

___ GO Debt
X Revenue Debt
___ Assessment Debt
___ Refunded Debt
___ Debt of Special Purpose Districts

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 1993

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__
252.11 Revenue Bond	582.34	04/15/85	04/15/05	10.2%	$300,000	$150,000	-	$50,000	$100,000
263.41 Revenue Warrants	591.34	09/10/91	09/10/92	15.1%	30,000	-	$30,000	-	30,000
Revenue Anticipation 263.62 Notes Payable	591.35	10/02/92	10/02/94	9.5%	500,000	500,000	-	-	500,000
TOTAL REVENUE DEBT					$830,000	$650,000	$30,000	$50,000	$630,000

MCAG NO. 0988

Schedule 09
Page ____ of ____

TYPICAL COUNTY
(ENTITY NAME)

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 1993

___ GO Debt
___ Revenue Debt
X Assessment Debt
___ Refunded Debt
___ Debt of Special Purpose Districts

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__
253.11. L.I.D. Bond	591.34	02/10/75	02/10/95	8.3; 8.5%	$1,500,000	$ 900,000	-	$50,000	$ 850,000
253.13 R.I.D. Bond	591.41	07/15/90	07/15/00	10.7%	300,000	260,000	-	30,000	230,000
TOTAL ASSESSMENT DEBT					$1,800,000	$1,160,000	-	$80,000	$1,080,000

MCAG NO. 0988

Schedule 09
Page ____ of ____

TYPICAL COUNTY
(ENTITY NAME)

___ GO Debt
___ Revenue Debt
___ Assessment Debt
X Refunded Debt
___ Debt of Special Purpose Districts

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 1993

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__
251.90 G.O. Bond-Refunded	591.34	10/01/90	10/01/10	8.5 - 9%	$1,200,000	$400,000	-	$80,000	$320,000
TOTAL REFUNDED DEBT					$1,200,000	$400,000	-	$80,000	$320,000

MCAG NO. 0988

Schedule 09

Page ____ of ____

TYPICAL COUNTY
(ENTITY NAME)

___ GO Debt
___ Revenue Debt
___ Assessment Debt
___ Refunded Debt
X Debt of Special Purpose Districts

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 1993

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__
Fire District #10									
251.12 G.O. Bond	591.22	03/01/75	03/01/95	8%; 8.5%	$2,000,000	$1,200,000	-	$100,000	$1,100,000
263.41 Revenue Warrants	591.22	06/01/88	06/01/93	12%	75,000	15,000	-	15,000	-
Fire District #15									
251.12 G.O. Bond	591.22	09/01/70	09/01/95	9.3; 9.5%	1,000,000	850,000	-	20,000	830,000
251.15 G.O. Advance Refunding Bond	591.22	04/10/90	04/10/10	8.1%	900,000	900,000	-	100,000	800,000
251.90 G.O. Bond Refunded	591.22	01/01/75	12/01/94	6.5%	1,200,000	800,000	-	65,000	735,000
White School Dist. #32									
251.12 G.O. Bond	591.49	09/01/82	08/03/01	9.5%	1,800,000	1,800,000	-	50,000	1,750,000
Barry School Dist. #40									
251.12 G.O. Bond	591.49	06/01/83	03/31/02	10%	2,300,000	-	$2,300,000	-	$2,300,000
251.15 G.O. Advance Refunding Bond	591.49	01/01/96	12/31/05	7.2%; 7.8%	500,000	160,000	-	45,000	115,000
251.90 Bond Revfunded	591.49	12/01/75	11/15/95	4.2%	1,200,000	150,000	-	50,000	100,000
TOTAL DISTRICT DEBT					$10,975,000	$5,875,000	$2,300,000	$445,000	$7,730,000

MCAG NO. ____

Schedule 09
Page ____ of ____

_____
(ENTITY NAME)

___ GO Debt
___ Revenue Debt
___ Assessment Debt
___ Refunded Debt
___ Debt of Special Purpose Districts

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 19__

I.D. NO. AND DESCRIPTION	PURPOSE	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	INTEREST RATE(S)	TOTAL AMOUNT ISSUED TO DATE	(a) BEGINNING OUTSTANDING DEBT 01/01/19__	(b) AMOUNT ISSUED - CURRENT PERIOD	(c) AMOUNT REDEEMED THIS PERIOD	(a + b - c) ENDING OUTSTANDING DEBT 12/31/19__

SCHEDULE 11 - CASH ACTIVITY

This schedule provides information about the total cash inflows and outflows of your government. It is used to identify the number of funds and to verify that your financial statements and schedules include all the funds of your government. This schedule is also used to evaluate accounting control over the total receipts and disbursements of your government, to reconcile fund receipts and disbursements with fund revenues and expenditures, and to corroborate the amounts of cash shown on any balance sheets. Finally, it is used to collect information about the financial activity and cash position of special purpose districts that use a city or county treasury.

This schedule must be prepared for all funds. Surplus cash invested that is not attributed to any specific fund is to be reported on a separate line at the end of the fund listings. Beginning and ending balances of cash should not include investments. (See Schedule 11 example.)

The columns headed *Investments Liquidated* and *Investments Acquired* should contain the total amount of investment principal sold or purchased, regardless of whether the transaction was made by receipt, warrant, treasurer's check, interfund transfer, or electronic funds transfer. The amounts in these columns should, therefore, equal the corresponding columns in Schedule 12. Any money received in excess of the purchase price when an investment is liquidated (sold) must be recorded as a receipt or transfer in, not in the *Investments Liquidated* column.

Transfers in and out of the various funds refer to those moneys taken out of one fund and placed into another fund by means other than through the issuance of a warrant and the writing of a receipt. Transfers-in must equal total transfers-out, including transfers to claims/payroll funds.

In those entities that use claims and payroll clearing funds, the cash taken out of the various operating funds and put into the clearing fund will be treated as *Transfers-Out to Claims/Payroll Funds* in the operating funds and as *Transfers-In* in the applicable clearing funds.

All moneys received from outside the municipality, other than the purchase price of investments sold, must be reported in the *Receipts* column. All treasurer's checks issued, other than for the purchase of investments, must be reported in the *Disbursements* column.

In counties, all school districts may be combined and shown on one line. With that one exception, when reporting funds that belong to others, list each fund separately and group by type, such as "State, Cities and Towns, Water Districts, Fire Districts, etc." LIST EACH FUND ON A SEPARATE LINE IN FUND NUMBER SEQUENCE and provide a total for each group.

Please provide a line for *Total Fund Cash* then list any *Surplus Cash Invested* as shown in the Schedule 11 example and a line for *Total Net Cash*. This presentation is necessary to prevent any duplication of reporting *Surplus Cash Invested* balances, in both Schedules 11 and 12.

This schedule may be submitted as a computer printout, so long as the required information is provided.

Sample Schedule 11 Cash In

Blank Schedule 11 Cash In

Sample Schedule 11 Cash Out

Blank Schedule 11 Cash Out

MCAG NO. 987

CITY OF PERFECT
(ENTITY NAME)
SCHEDULE OF CASH ACTIVITY
For The Year Ended December 31, 1996

		CASH ACTIVITY-IN				
FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS-IN	TOTAL AVAILABLE
001	Current Expense Fund	$ 40,474	$476,053	$ 30,000	$ 34,661	$ 581,188
101	Street Fund	22,935	116,594	18,000	-	157,529
102	Arterial Fund	8,429	54,690	115,000	-	178,119
105	Park Fund	9,025	34,057	25,000	1,000	69,082
201	1985 G.O. Bond Redemption	11,742	88,744	32,000	-	132,486
401	Water/Sewer Fund	17,830	295,304	180,000	2,764	495,898
403	Solid Waste	12,241	753	10,000	56,499	79,493
411	1976 Bond & Reserve Fund	9,792	3,856	50,000	67,275	130,923
501	Equipment Rental Fund	481	9,102	240,000	73,990	323,573
601	Claims Clearing	20,847	-	-	500,110	520,957
602	Payroll Clearing	14,938	-	-	587,952	602,890
	Total Fund Cash	168,734	1,079,153	700,000	1,324,251	3,272,138
XXX	Surplus Cash Invested	(77,684)	-	618,214	-	540,530
	TOTAL NET CASH	$ 91,050	$1,079,153	$1,318,214	$1,324,251	$3,812,668

MCAG NO. _____

_____
(ENTITY NAME)

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 19__

		CASH ACTIVITY-IN				
FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS-IN	TOTAL AVAILABLE

CITY OF PERFECT
(ENTITY NAME)
SCHEDULE OF CASH ACTIVITY
For The Year Ended December 31, 1996

CASH ACTIVITY-OUT						
FUND NO.	INVESTMENTS ACQUIRED	TRANSFERS OUT TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	$ 25,000	$ 498,677	$ 36,000	$ 6,036	$ 565,713	$15,475
101	15,000	113,313	20,000	640	148,953	8,576
102	30,000	127,897	-	9,521	167,418	10,701
105	20,000	33,860	3,432	6,508	63,800	5,282
201	36,000	-	-	89,250	125,250	7,236
401	180,000	139,282	150,774	19,000	489,056	6,842
403	2,000	58,693	18,000	-	78,693	800
411	50,000	-	-	71,500	121,500	9,423
501	200,000	116,340	-	-	316,340	7,233
601	-	-	7,983	462,941	470,924	50,033
602	-	-	-	574,047	574,047	28,843
	558,000	1,088,062	236,189	1,239,443	3,121,694	150,444
XXX	621,472	-	-	-	621,472	(80,942)
	$1,179,472	$1,088,062	$236,189	$1,239,443	$3,743,166	$ 69,502

MCAG NO. _____

_____
(ENTITY NAME)

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 19__

CASH ACTIVITY-OUT						
FUND NO.	INVESTMENTS ACQUIRED	TRANSFERS OUT TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE

SCHEDULE 12 - INVESTMENT ACTIVITY

This schedule provides information about the total investment activity of your government. It is used to evaluate accounting control over investments. This schedule is also used to determine whether interest revenue is properly reported on your financial statements. Finally, this schedule is used to collect information about the financial position of special purpose districts that use a city or county treasury.

Do not report interest earnings or accruals on this schedule, except when reinvested.

This schedule must be prepared for all funds within the treasurer's or finance officer's custody. Investments of cash surplus are not considered to be investments of a specific fund, therefore, they are listed on a separate line at the end of the fund investment listings.

In counties, all school districts may be combined and shown on one line. With that one exception, when reporting funds that belong to others, list each fund separately and group by type, such as "Water Districts, Fire Districts, etc." LIST EACH FUND ON A SEPARATE LINE IN FUND NUMBER SEQUENCE and provide a total for each group.

Please provide a line for Total Fund Investments and a line for *Total All Investments* . (See Schedule 12 example.) Also note that the columns headed *Investments Liquidated* and *Investments Acquired* should equal the corresponding column amounts on Schedule 11.

This schedule may be submitted as a computer printout, as long as the required information is provided.

Sample Schedule 12

Blank Schedule 12

MCAG NO. 987

CITY OF PERFECT
(ENTITY NAME)

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For The Year Ended December 31, 1992

FUND NO.	DESCRIPTION	BEGINNING INVESTMENT BALANCE 01/01/1992	INVESTMENT (AT COST)		ENDING INVESTMENT BALANCE 12/31/1992
			ACQUIRED	LIQUIDATED	
001	Current Expense Fund	$50,000	$ 25,000	$ 30,000	$ 45,000
101	Street Fund	5,000	15,000	18,000	2,000
102	Arterial Street Fund	90,000	30,000	115,000	5,000
105	Parks Fund	10,000	20,000	25,000	5,000
201	1985 G.O Bond Redemption	16,000	36,000	32,000	20,000
401	Water/Sewer Fund	80,000	180,000	180,000	80,000
403	Solid Waste	15,000	2,000	10,000	7,000
411	1976 Bond & Reserve Fund	50,000	50,000	50,000	50,000
501	Equipment Rental Fund	120,000	200,000	240,000	80,000
	Total Fund Investments	436,000	558,000	700,000	294,000
XXX	Surplus Cash Invested	77,684	621,472	618,214	80,942
	TOTAL ALL INVESTMENTS	$513,684	$1,179,472	$1,318,214	$374,942

MCAG NO. ____

_____
(ENTITY NAME)

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For The Year Ended December 31, 19__

FUND NO.	DESCRIPTION	BEGINNING INVESTMENT BALANCE 01/01/19__	INVESTMENT (AT COST)		LGIP INTEREST EARNED	ENDING INVESTMENT BALANCE 12/31/19__
			ACQUIRED	LIQUIDATED		

SCHEDULES 13, 14, 15 - U.S. BUREAU OF THE CENSUS DATA

These schedules provide a variety of financial information that is requested by the U.S. Bureau of the Census in addition to the information contained on other schedules (particularly 04, 05, and 09). The instructions on the form are taken directly from those provided by the Census Bureau.

Schedule 13 is based on the end-of-year information on Schedules 11 and 12, but additional detail is requested about the types of investments held and the portion of cash and investments provided by bond issues or dedicated to debt redemption.

Schedule 14 is intended to supplement Schedule 09. It identifies the amount of formal debt outstanding that was issued with a maturity of less than 12 months.

Schedule 15 is based on object 20 reported on Schedule 05, but additional detail is requested about the specific types of employee benefits purchased.

For all these schedules, you should report assets, debt, and expenditures that apply to your own government, not to any special purpose districts.

MCAG No: _____

_____
(Entity Name)

SUPPLEMENTAL CENSUS BUREAU SCHEDULES 13, 14, 15

SCHEDULE 13: CASH AND INVESTMENTS AT YEAR-END

Include proprietary fund assets and most trust funds, but exclude pension trust and agency funds.

		Amount At End Of Fiscal Year (omit cents)		
		ALL MONEY HELD FOR REDEMPTION OF LONG-TERM DEBT	UNEXPENDED PROCEEDS OF BOND ISSUES	ALL OTHER MONEYS
A.	CASH AND DEPOSITS - Cash on hand and demand, time or savings deposits.	_____	_____	_____
B.	FEDERAL SECURITIES - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank.	_____	_____	_____
C.	FEDERAL AGENCY SECURITIES - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service and TVA.	_____	_____	_____
D.	STATE AND LOCAL GOVERNMENT SECURITIES	_____	_____	_____
E.	OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former federal agencies: FHLB, FLB, FNMA, Banks for Cooperatives and Federal Intermediate Credit Banks. Exclude accounts receivable, value of real property and any other nonsecurity assets.	_____	_____	_____

SCHEDULE 14: SHORT-TERM INTEREST-BEARING DEBT

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Include proprietary and most trust funds but exclude pension trusts and agency funds.

BALANCE AS OF BEGINNING OF YEAR	BALANCE AS OF END OF YEAR
_____	_____

SCHEDULE 15: CONTRIBUTIONS FOR EMPLOYEE BENEFITS

Report payments by your government and its agencies during the fiscal year as employer contributions to the kinds of employee benefits programs listed. Exclude employee contributions.

		TOTAL EXPENDITURES FOR REPORT YEAR
A.	Retirement Programs	
(1)	To Federal Social Security System.	(1)_____
(2)	To State administered employee retirement system (PERS, LEOFF, etc.)	(2)_____
(3)	To locally administered employee retirement system (include transfers to retirement systems administered by your government itself as well as payments to other local government public employee retirement systems such as Seattle's Spokane's and Tacoma's).	(3)_____
(4)	For commercial annuity plans (private sector retirement plans purchased for your employees).	(4)_____
(5)	Direct pension payments (i.e., annual appropriations for former employees). Include payments out of fire insurance premium taxes and property taxes, but do not include payments made by the State's retirement system or the city retirement systems in Seattle, Spokane and Tacoma.	(5)_____
	TOTAL, ALL RETIREMENT PROGRAMS	$_____
B.	Insurance Programs	
(1)	For Health, Hospital, and Disability Insurance.	(1)_____
(2)	For Life Insurance.	(2)_____
(3)	For Workmen's Compensation Insurance.	(3)_____
(4)	For Unemployment Compensation Insurance.	(4)_____
	TOTAL, ALL INSURANCE PROGRAMS	$_____

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SCHEDULE 16 - FINANCIAL ASSISTANCE

The Schedule of Financial Assistance is an essential document for planning and conducting the audit of your organization. It also serves to provide assurance to those agencies who provided financial assistance to you that their programs or grants were included in the audit. Great care should be exercised in the preparation of this schedule to insure that it is accurate and complete. Any program or grant omitted from this schedule will be considered unaudited. This schedule should be prepared on the same basis of accounting as the financial statements.

Prepare one schedule which includes all federal financial assistance and a separate schedule which includes all state and local financial assistance. Indicate the category in the heading on the schedule.

SCHEDULE OF **FEDERAL** FINANCIAL ASSISTANCE

Include on this schedule federal awards, grants, loans (direct and guaranteed/insured), insurance, program income, and other financial assistance received directly from a federal agency or indirectly through a state agency or local government.

List all financial assistance received from the same federal agency together (i.e., all HUD awards, etc.) with assistance received directly shown first followed by assistance received indirectly. Provide subtotals for like Catalog of Federal Domestic Assistance (CFDA) numbers and for both assistance received directly and assistance received indirectly, with a total for each federal agency.

SCHEDULE OF **STATE AND LOCAL** FINANCIAL ASSISTANCE

List on this schedule grants received directly or indirectly from state agencies (334), grants from other local governments (337), and program income. State shared revenues, apportionments, entitlements (BARS resource codes 335 and 336), and loans do not need to be included on this schedule.

Separately list awards received from the state and local governments. Provide subtotal for both categories and total for the entire schedule. Preferably list all financial assistance received from the same state agency together.

Also remember:

- Often federal financial assistance received indirectly is a mix of federal and state or local money. If possible, identify the different parts and list them on appropriate schedules: the federal share on the *Schedule of **Federal** Financial Assistance* and the state or local portion on the *Schedule of **State and Local** Financial Assistance*. If the state or local portion cannot be identified, list the entire amount on the *Schedule of **Federal** Financial Assistance* and describe the commingled nature of the funds in the Notes to the Schedule of Financial Assistance.

- The value of noncash awards (e.g., food stamps, food commodities, loan guarantees, loans, interest-rate subsidies, or insurance) should be recorded using the appropriate account code and reported on the *Schedule of **Federal** Financial Assistance* or the *Schedule of **State and Local** Financial Assistance*. The Notes to the Schedule of Financial Assistance should disclose the nature of the amounts reported. To determine the amounts to be reported as noncash assistance, use the following guidance:

- The funds received as a *fee for services* (338.XX.XX) should not be included on the Schedule 16.

- Records must agree or reconcile to those in finance, budget and treasury department.

Column 1 Provide the name of the grantor agency or organization followed by the name of each program for that agency. Please clearly distinguish between federal agencies and state agencies with similar names or initials. If you receive federal pass-through money, identify the state pass-through agency. Identify type of noncash award in this column also.

Column 2 This is a five digit (XX.XXX) identification number from the Catalog of Federal Domestic Assistance. This number must be supplied for all federal awards received either directly from a federal agency or indirectly through a state agency or local government.

Indicate major programs as defined in OMB Circular A-128 with an asterisk (*) to the right of the CFDA number. (All major and nonmajor programs should be individually identified, including those completed or terminated during the audit period.) See Part 3, Chapter 5, for the thresholds prescribed in OMB Circular A-128, to determine major programs.

Every effort should be made to obtain CFDA numbers. If the number is not on the award or contract, contact the granting agency and request the number. If they indicate this is a new program for which a CFDA number has not yet been assigned, present the program as "Other Federal Assistance" and leave this column blank.

Column 3 Use this column to report grant or award numbers assigned by federal or state agencies, in addition to the CFDA numbers. Indicate loan or program income, where applicable. If the number is not available write N/A.

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

MCAG NO. _____ _____ Schedule 16

(ENTITY NAME)

SCHEDULE OF (FEDERAL / STATE AND LOCAL) FINANCIAL ASSISTANCE

For The Year Ended December 31, 19__

1	2	3	4
Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures

The Accompanying Notes To The Schedule Of Financial Assistance Are An Integral Part Of This Schedule.

Include the following NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE either as an attachment to the schedule or on the face of the schedule (if space permits). The NOTES should disclose the basis of accounting, definitions of abbreviations and any other information that might be needed by the users. The following notes are considered examples only. The city/county/district should prepare notes that describe their particular programs and circumstances. Notes may be combined for both schedules.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the (city/county/district)'s financial statements. The (city/county/district) uses the (describe the basis of accounting used by the city/county/district).

NOTE 2 - MAJOR PROGRAMS

The asterisk (*) to the right of a CFDA number identifies the grant as a major federal program as defined by OMB Circular A-128.

NOTE 3 - PROGRAM COSTS

The amounts shown as current year expenditures represent only (federal/state/local) grant portion of the program costs. Entire program costs, including the (city/county/district)'s portion, may be more than shown.

NOTE 4 - PROGRAM INCOME

The (city/county/district) has a revolving loan program for low income housing. Under this federal grant, repayments to the (city/county/district) are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures.

NOTE 5 - FEDERAL LOANS

The (city/county/district) has been approved by the Farm Home Administration to receive a loan totaling $_____ to build a sewer treatment plant. Current year expenditures represent construction costs to date.

The (city/county/district) also has prior year federal loans outstanding with balances totaling $_____. Both current and prior year loans are reported on the (city/county/district)'s Schedule of Long-Term Debt.

NOTE 6 - NONCASH AWARDS

The amount of (vaccine/dental items/commodities/surplus property/etc.) reported on the schedule is the value of (vaccine/dental items/commodities/surplus property/etc.) distributed by the (city/county/district) during current year and priced as prescribed by _____.

NOTE 7 - NOT AVAILABLE (N/A)

The _(city/county/district)_ was unable to obtain other identification number.

SAMPLE COUNTY, WASHINGTON
SCHEDULE OF **FEDERAL** FINANCIAL ASSISTANCE
For The Year Ended December 31, 19__

1	2	3	4	
Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
U.S. Dept of Agriculture Direct Programs:				
Water & Waste Disposal Systems	10.418	Loan	$623,500	Note 5
Water & Waste Disposal Systems	10.418	C-530776-02-0	300,000	
Total Department of Agriculture	10.418*		$923,500	Note 2
U.S. Dept of HUD Direct Programs:				
Community Devlpmt Blk Grant	14.218	B-89-UC-83-0001	$29,720	
Community Devlpmt Blk Grant	14.218	B-90-UC-83-0210	178,000	
Community Devlpmt Blk Grant	14.218	B-91-UC-63-0701	247,500	
Community Devlpmt Blk Grant	14.218	Program income	46,233	Note 4
Total CFDA Number	14.218*		501,453	Note 2
Rental Rehabilitation Program	14.230	S90-UC5-00361	45,000	
Total Department of Housing and Urban Development			$546,453	
U.S. Dept of Transportation Direct Programs:				
Taxiway	20.106	3-52-0156-09	$515,000	
Airport Improvement Program	20.106	1-23-4567-90	674,634	
Total CFDA Number	20.106*		1,189,634	Note 2
Noise Reduction	20.102	3-47-175-NI	45,000	
			1,234,634	
U.S. Dept of Transportation Pass-Through:				
Boating Safety Program	20.205	90-145-018	$150,000	
Emergency Relief	20.205	ER-9001(003)	6,750	
Total CFDA Number	20.205		156,750	
Total Department of Transportation			$1,391,384	
Federal Emergency Management Agency Passed-Through State:				
FEMA/Flood Roads	83.516	N/A	$43,750	Note 7
U.S. Dept of Health and Human Services Passed-Through State:				
Maternal Child Health (cash award only)	93.994	1620-01579	$51,223	
Maternal Child Health (vaccine)	93.994	1620-01579	64,768	Note 6
Total CFDA Number	93.994		115,991	
Childhood Immunization (vaccine)	93.268	1620-01579	47,070	Note 6
Child Support Services	93.783	2110-91382	11,841	
Alcohol/Drug Abuse	93.992	1440-83463(2)	12,667	
Total Department of Health and Human Services			$187,569	
TOTAL FEDERAL ASSISTANCE			$3,092,656	

EXAMPLE OF SCHEDULE OF *FEDERAL* FINANCIAL ASSISTANCE

The Accompanying Notes To The Schedule Of Financial Assistance Are An Integral Part Of This Schedule.

SAMPLE COUNTY, WASHINGTON
SCHEDULE OF **STATE AND LOCAL** FINANCIAL ASSISTANCE
For The Year Ended December 31, 19__

1	2	3	4	
Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
WA State Energy Office:				
Energy Code Enforcement	None	1-90-743-09	$68,822	
Total WA State Energy Office			$68,822	
Department of Transportation:				
Division of Aeronautics	None	GC9434	$5,692	
Street Improvement	None	8008C011	122,500	
Total Department of Transportation			$128,192	
Department of Social and Health Services:				
Child Protective Services	None	6500-85008	$22,410	
Total Department of Social and Health Services			$22,410	
Department of Health:				
Maternal Child Health	None	1620-01579	$75,000	
Immunization; vaccine	None	1620-01579	58,890	Note 6
Shellfish	None	2600-02240	8,620	
Total Department of Health			$142,510	
TOTAL STATE ASSISTANCE			$361,934	
EMS Regional Council	None	N/A	$15,113	
City of Sample; Arts Grant	None	12345-678	3,115	
TOTAL LOCAL ASSISTANCE			$18,228	
TOTAL STATE AND LOCAL ASSISTANCE			$380,162	

EXAMPLE OF SCHEDULE OF *STATE AND LOCAL* FINANCIAL ASSISTANCE

The Accompanying Notes To The Schedule Of Financial Assistance Are An Integral Part Of This Schedule.

PROGRAM/CONTRACT ACCOUNTABILITY WORKSHEET INSTRUCTIONS

This worksheet is not mandatory but may save time in the preparation and review of the Schedule of Financial Assistance, an important part of your annual financial report. The worksheet serves as a bridge between information you have in your administrative and accounting records and Schedule 16.

GENERAL INSTRUCTIONS

- Generally, any contract or agreement between your government and the federal government, state or local agency should be included in this schedule. Remember to include loans (federal only), program income, and noncash awards. See Part 3, Chapter 5 in this manual for additional discussion of grant accounting.

- Prepare a worksheet for grants that are accounted for as "contributed capital" in proprietary funds. Show the grants as revenues and the assets acquired as expenditures on this worksheet. Examples of this type of grant include water/sewer construction grants from the Environmental Protection Agency and the State Department of Ecology and ADAP grants from the Federal Aviation Agency for airports.

- Use a separate worksheet for each program.

- Use a separate worksheet for each grantor if a program is funded by more than one external source.

- Use a separate worksheet for each fiscal year of a program. For example, if you have a program funded on the state's fiscal year (July 1 -June 30), you need to prepare 2 worksheets, one for January through June and another for July through December. Show only those revenues and expenditures which apply to the calendar year.

- Total contract resources and expenditures should agree to your year-to-date municipal revenue and expenditure reports.

- Federal guarantee, loan, or insurance programs:

  - Any interest subsidy or administrative costs allowance received during the fiscal year under a loan or loan guarantee program should be included in the Schedule of Federal Financial Assistance.

  - The existence and value of federal guarantees, prior year loans or insurance programs which did not involve federal outlay during the fiscal year should be disclosed in a footnote on the Schedule of Federal Financial Assistance. For example, the outstanding balance of a farmers home loan should be so disclosed.

SPECIFIC LINE ITEM INSTRUCTIONS

Most items are self-explanatory. Specific instructions are as follows:

C2 The amounts on these lines should be the same. "Program income" means gross income earned by D2 the grantee from grant-supported activities. Such earnings include income from service fees, sales of grantor funded property and commodities, and usage or rental fees. For further details, see your grant agreement for administrative requirements.

C4b D4b Matching revenues and matching expenditures: the amounts on these lines should be the same. On these lines you should include costs and cash "matching share" as defined in your grant agreement for administrative requirements, except for in-kind contributions. You should also include entity moneys expended for program purposes which are not required or do not qualify for match. "In-kind" should be reported separately on line F-6.

C5 The total on this line and on line D5 should agree to the total program revenues/expenditures reported in your municipal financial reports.

E7 The amount in this line should agree with the amount in line D3 and Column 4 ("Current Year Expenditures") on Schedule 16.

F4 See Part 3, Chapter 12, Interpretation 5 for discussion of the accounting treatment of advances. Do not include receivables from grantors, only those amounts already received by December 31.

PROGRAM/CONTRACT ACCOUNTABILITY WORKSHEET (page 1 of 2)

Balances Shown are as of _____
(Date)

A. Agreement Identification:
Fund No. _____ Fund Name _____
Dept/Program No. _____ - _____ Dept/Program Name _____
Revenue Code _____ - _____ - _____
Funding Source (s) _____
(Give name of federal/state/other department or agency)

_____
(Give federal/state/other program title)

_____ _____
(CFDA No.) (State Contract No.)

B. Agreement Period:
Beginning Date _____
Original Ending Date _____ Extended to _____

C. REVENUES

1. Program/contract payments received during current year $_____

2. Add: Program income +_____

3. Total revenue provided by external funding source $_____

4. Add: Revenues from local sources:
   a. Donations, etc. +_____
   b. Matching moneys used in the program/contract +_____

5. Total program/contract resources $_____

D. EXPENDITURES

Dept./Program _____ _____
_____ _____
_____ _____

1. External funding:
   a. Expended for entity's use _____
   b. Passed-through to subrecipients _____

2. Add: Expenditures from program income +_____

3. Total external funding source expenditures $_____

4. Add: Expenditures from local sources:
   a. Donations, etc. +_____
   b. Matching moneys +_____

5. Total program/contract expenditures $_____

E. BUDGET INFORMATION

1. Original award amount or contract limit $_____

2. Prior year(s) amendments + - _____

3. Current year amendments + - _____

4. Total award/contract amount $_____

5. Less: expenditures from prior year(s) -_____

6. Award/contract amount available for current year _____

7. Less: expenditures in current year -_____

8. Unexpended at year-end $_____

9. Has this unexpended amount expired?

   Yes No (Circle answer)

10. List dollars, if any, of this unexpended amount that are encumbered

F. MISCELLANEOUS FINANCIAL INFORMATION

1. Program assets at year-end $_____

2. Interfund loans at year-end $_____

3. In-kind reported to grantor $_____

4. Moneys passed-through to subrecipients $_____

5. Expenditure code(s) for pass-through moneys _____-_____-_____

   _____-_____-_____

   _____-_____-_____

   _____-_____-_____

G. DISPOSITION OF ITEMS QUESTIONED IN PRIOR AUDITS OF THIS PROGRAM

	Question amount	Summary of current status (attach copies of correspondence with grantor s supporting disposition)
1.	$_____	_____
2.	$_____	_____
3.	$_____	_____
4.	$_____	_____

H. REPORT DATA

1. Prepared by: _____

EFF DATE	SUPERSEDES	CATEGORY 2	BARS MANUAL: VOL	PT	CH	PAGE
1-1-96	1-1-94		1	4	4	41

2. Phone Number: _____
3. Date Prepared: _____

SCHEDULE 17 - ANNUAL REPORT ON PUBLIC WORKS PROJECTS

INSTRUCTIONS

NOTE: THIS SCHEDULE ONLY APPLIES TO CITIES AND TOWNS

This report is required annually from cities and towns by RCW 35A.40.200 and RCW 35.23.352(4).

Each public works project in progress that is greater than $5,000 AND is not let by contract is required to be reported. Please note that the $5,000 refers to the entire project and not just the current year portion.

Instructions for individual columns:

(a) This column is for the identifying account code that is used to track the project.

(b) This column is for the estimated total cost of the project. This should be the same as the budget for the total project.

(c) This column is to record the costs incurred on this project prior to the start of the year being reported.

(d) This column is to record the estimated current year costs of the project and should be the same as the current year portion of the capital project budget.

(e) This column is to record the actual costs of the project for the year being reported.

(f) This column is to record the total costs incurred for the project from inception through the end of the year being reported. It is the sum of the costs incurred in prior years (column c) and the costs incurred in the current year (column e)

(g) This column is to record the remaining expected costs for the project. It is the difference between the total estimated cost of the project (column b) and the total costs incurred for the project through the current year (column f).

MCAG NO. _____ **_____** **Schedule 17**

(CITY/TOWN)

ANNUAL REPORT ON PUBLIC WORKS PROJECTS

For The Year January 1, 19____ Thru December 31, 19____

NOTE: THIS SCHEDULE ONLY APPLIES TO CITIES AND TOWNS

Include:

- Public works projects greater than $5,000 that are not let by contract.
- Projects performed by a county for a city under RCW 35.77.020.

(a) BARS Account	(b) Total Project Budget	(c) Prior Years Completion	(d) Current Year Budget	(e) Current Year Actual	(f) Project Life-To-Date (c)+(e)	(g) Remaining Budget (b)-(f)

SCHEDULE 18 - CRIMINAL JUSTICE EXPENDITURES

This schedule is used to identify accounts and amounts of expenditures incurred for criminal justice purposes and to provide evidence that an entity did not supplant existing criminal justice funding.

The table should include the following:

Column 1	BARS code relating to the expenditures for criminal justice purposes (5XX.XX).
Column 2	Description of the expenditures for criminal justice purposes.
Column 3	Current year expenditures for criminal justice purposes (excluding special law and justice funding).[1/]

To provide evidence that supplanting did not occur, an entity has to calculate the minimum amount of money that should be spent on criminal justice.

The minimum amount of necessary expenditures is equal to:

- base year expenditure (1989 expenditures less major capital or nonrecurring items), plus
- revenues generated by the legislation (RCW 82.14.310 - .330),[2/] plus/minus
- adjustment for any changes in reserved amounts or balances.

The total minimum criminal justice expenditures should be equal to or less than the total current year criminal justice expenditures.

Please see Interpretation 12, Part 3, Chapter 12 of this manual for more details regarding criminal justice funding and related expenditures.

1/ Cities and towns need to exclude criminal justice expenditures directly offset by revenues described in footnote 2/.

2/ Cities and towns need to exclude criminal justice revenues received from the Department of Community, Trade and Economic Development according to RCW 82.14.330(2). (See Part 3, Chapter 12, Interpretation 12.) These revenues are coded to the BARS accounts 336.06.22, .23, .24, and .25. They are not subject to supplanting provision.

_____
(ENTITY NAME)

SCHEDULE OF CRIMINAL JUSTICE EXPENDITURES

For The Year Ended December 31, 19__

(1)	(2)	(3)
BARS CODE 5XX.XX	DESCRIPTION OF CRIMINAL JUSTICE EXPENDITURES	CURRENT YEAR ACTUAL EXPENDITURES (Excluding criminal justice special funding)*
	Total Current Year Criminal Justice Expenditures*	

Calculation of Minimum Expenditures (Necessary)

1989 Total Criminal Justice Expenditures (Base Year)		$_____
Plus: Current Year Revenues*		
336.06.10	$_____	
336.06.21	$_____	
313.70	$_____	$_____
Adjustment For Changes In Reserved Balances:		
Plus: Reserves From Previous Years Spent In Current Year		$_____
Minus: Current Year Revenues Held In Reserves		$_____
TOTAL MINIMUM EXPENDITURES		$_____**

* See instructions on previous page.

** Amount (total) must be less than or equal to *Total Current Year Criminal Justice Expenditures* listed above (Column 3).

SCHEDULE 19 - LABOR RELATIONS CONSULTANT(S)

The 1993 legislature has requested the State Auditor's Office to collect information regarding the role labor relations consultants play in local governments. This reporting requirement is found in RCW 43.09.230, as amended by the 1993 legislature. The statute provides that "the legislature finds and declares that the use of outside consultants is an increasing element in public sector labor relations. The public has a right to be kept informed about the role of outside consultants in public sector labor relations. The purpose of this act is to help ensure that public information is available."

Labor relations is a broad spectrum of activities which concern the relationship of employees as a group with the local government as employer. It includes employee representation issues, negotiation of contracts, and preparation and conduct of interest arbitrations.

A *labor relations consultant* is someone who agrees to perform such services for compensation. For example, a labor relations consultant includes an attorney or other professional engaged by the local government to negotiate a collective bargaining agreement. It would not include a firm engaged to establish a personnel manual or to prescreen job applicants. The determining factor is the substance of services the consultant has been engaged to perform.

This schedule is used to identify expenditures for labor relations consultants: Disclosure should include identification of each consultant and the terms and conditions of each agreement.

The schedule is required to be filed with the State Auditor's Office whether or not your local government has labor relations consultants. Prepare a schedule for each consultant. Alternative formats are acceptable, including spreadsheets, as long as the required information is provided.

_____
(ENTITY NAME)

SCHEDULE OF LABOR RELATIONS CONSULTANT(S)

For the Year Ended _____

Has your government engaged labor relations consultants? ____ Yes ____ No

If yes, please provide the following information for each consultant(s):

Name Of Firm
Name Of Consultant
Business Address
Amount Paid To Consultant During Fiscal Year
Terms And Conditions, As Applicable, Including: Rates (E.G. Hourly, Etc.)_____ Maximum Compensation Allowed _____ Duration Of Service _____ Services Provided _____ _____

Certified Correct this _____ day of _____, 19_____ to the best of my knowledge and belief:
Signature
Name
Title

CHAPTER 5 - NOTES TO FINANCIAL STATEMENTS

GENERAL INSTRUCTIONS

The notes which follow are designed to illustrate the disclosures required for Category 2 local governments. The SAMPLE TEXT pages contain the most common version of a note, the one that your government is most likely to use. The NOTES TO PREPARER pages contain instructions and comments on the SAMPLE TEXT. Your notes must reflect your accounting policies and must include disclosure in the areas listed as they relate to your entity's financial position.

DELETE THE NOTES THAT DO NOT APPLY AND ADD OTHERS THAT ARE NEEDED TO HELP A READER UNDERSTAND YOUR LOCAL GOVERNMENT'S FINANCIAL STATEMENTS.

Once you have compiled these notes so that they provide the necessary information about your government attach them immediately behind your financial statements.

TABLE OF CONTENTS

Page

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES 5

a. Fund Accounting 5
b. Basis Of Accounting 7
c. Budgets 9
d. Cash 9
e. Deposits 9
f. Investments 9
g. Derivatives And Similar Transactions 9
h. Fixed Assets 11
i. Compensated Absences 11
j. Long-Term Debt 11
k. Other Financing Sources Or Uses 11
l. Risk Management 11

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY 13

NOTE 3 - INVESTMENTS 15

NOTE 4 - PROPERTY TAXES 17

NOTE 5 - INTERFUND LOANS AND ADVANCES 19

NOTE 6 - LONG-TERM DEBT 21

NOTE 7 - PENSION PLANS 23

OTHER DISCLOSURES 25

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The (city/county/district) uses the revenue and expenditure classifications contained in the *Budgeting, Accounting and Reporting System* (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The (official name of the government) was incorporated on (date) and operates under the laws of the state of Washington applicable to a (type of government). The (city/county/district) is a general purpose government and provides (list major types of services). The (city/county/district) uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the (city/county/district) are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The (city/county/district)'s resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the (city/county/district):

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the (city/county/district). It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the (city/county/district).

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the (city/county/district) or to other governmental units on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the (city/county/district) in a trustee capacity or as an agent on behalf of others.

Expendable Trust Funds

These funds account for assets where both principal and interest may be spent.

Nonexpendable Trust Funds

These funds account for assets of which the principal may not be spent.

Agency Funds

These funds are used to account assets that (city/county/district) holds for others in an agency capacity.

b. Basis Of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of fixed assets are expensed during the year of acquisition. There is no capitalization of fixed assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

c. Budgets

(Annual/biennial) appropriated budgets are adopted for _____ funds. The financial statements include budgetary comparisons for those funds.

(Annual/biennial) appropriated budgets are adopted at the fund level (except the General (Current Expense) Fund, where budgets are adopted at the department level). The budgets constitute the legal authority for expenditures at that level. (Annual/biennial) appropriations for _____ funds lapse at the fiscal period end.

The _____ is authorized to transfer budgeted amounts between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the (city/county/district)'s legislative body.

d. Cash

It is the (city/county/district)'s policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is (prorated to the various funds/posted to the General (Current Expense) Fund).

e. Deposits

The (city/county/district) deposits and certificates of deposit are covered by (the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission).

f. Investments See Note (Investment Note #)

g. Derivatives And Similar Transactions

(No SAMPLE TEXT is provided because the circumstances are unique in each case. See Notes to Preparer.)

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

h. Fixed Assets

Fixed assets are long-lived assets of the (city/county/district) and are recorded as expenditures when purchased.

i. Compensated Absences

Vacation leave may be accumulated up to _____ days and is payable upon separation or retirement.

Sick leave may accumulated (indefinitely or up to _____ hours). Upon separation or retirement employees (do or do not) receive payment for unused sick leave.

j. Long-Term Debt See Note (Long-Term Debt Note #)

k. Other Financing Sources Or Uses

The (city/county/district)'s "Other Financing Sources or Uses" consist of _____.

l. Risk Management

(No SAMPLE TEXT is provided because the circumstances are unique in each case. See Notes to Preparer.)

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

1 NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

2 There have been no material violations of finance-related legal or contractual provisions.

3 There have been no expenditures exceeding legal appropriations in any of the funds of the (city/county/district).

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 3 - INVESTMENTS

The _(city/county/district)'s_ investments are either insured, registered or held by the _(city/county/district)_ or its agent in the _(city/county/district)'s_ name.

Investments by type at December 31, 19___ are as follows:

Type of Investment	Balance
L.G.I.P.	$_____
U.S. Government Securities	_____
Other:_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	$_____

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities . Collections are distributed (at/after) the end of each month.

Property tax revenues are recognized when cash is received by _(city/county/district_. Delinquent taxes are considered fully collectible because a lien affixes to the property when taxes are levied.

The _(city/county/district)'s_ regular levy for 19____ was $_____ per $1,000 on an assessed valuation of $_____ for a total regular levy of $_____.

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 19___:

Borrowing Fund	Lending Fund	Balance 1/1/19	New Loans	Repayments	Balance 12/31/19
		$_____	$_____	$_____	$_____
		_____	_____	_____	_____
	TOTALS	$_____	$_____	$_____	$_____

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 6 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the (city/county/district) and summarizes the (city/county/district)'s debt transactions for 19___. The debt service requirements, including interest, are as follows:

	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
19__	$	$	$	$
19__				
19__				
19__				
19__				
Thereafter	_____	_____	_____	_____
TOTALS	$_____	$_____	$_____	$_____

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

NOTE 7 - PENSION PLANS

Substantially all (city/county/district) full-time and qualifying part-time employees participate in (list the type(s) of plan(s)) administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the (city/county/district)'s financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan.

Historical trend information showing each system's progress in accumulating sufficient assets to pay benefits when due is presented in the state of Washington's *Comprehensive Annual Financial Report* . Please refer to said report for detailed information.

State of Washington
Office of Financial Management
300 Insurance Building
PO Box 3113
Olympia, WA 98504-0201

NOTES TO FINANCIAL STATEMENTS
SAMPLE TEXT

OTHER DISCLOSURES

(See Notes to Preparer)

THIS PAGE LEFT BLANK INTENTIONALLY.

6 For "type of government" describe the legal formation of your government, such as "second-class city with a mayor-council form of government."

7 For "major types of services," summarize the functions that your government performs, such as:

> "Public safety, fire prevention, street improvement, parks and recreation, health and social services, and general administrative services. In addition, the __(city/county/district)__ owns and operates a sewer system."

15-27 Eliminate labels and descriptions of any funds that your government does not use.

1-16 Eliminate labels and descriptions of any funds that you r government does not use.

SAMPLE TEXT LINE NO.	NOTES TO PREPARER
2	List the fund categories for which your government adopts budgets.
4-5	If you adopt budgets on level other than fund, list the funds and described the level.
6	E.g., General, Special Revenue, etc.
8	Indicate a person or position authorized.
8-11	If there were material budget transfers or amendments during the fiscal period, identify the dollar impact on the affected fund(s).
18-19	If your government deposits are not entirely insured, disclose the amount that is uncollaterized.
21	If your government has used, held, or sold any derivatives or similar instruments during the period covered by the financial statements, disclose the nature of transactions, reason for entering into transation, and exposure to credit risk, market risk, and legal risk. Derivatives are generally defined as contracts whose value depends on, or *derives* from, the value of an underlying asset, reference date, or index. For more information see GASB Technical Bulletin *Disclosures about Derivatives and Similar Debt and Investment Transactions* .

10 Describe the type(s) of "Other Financing Sources or Uses." For example:

Operating transfers-in
Operating transfers-out
Special assessment bonds proceeds
Proceeds from refunding bonds
Capital leases, etc.

11 Indicate whether you individually self-insure, individually purchase commercial insurance policies, participate as a member of a joint insurance pool, or use a combination of the above. Provide a sufficient amount of information (e.g., the type of coverages, type of funds to account for risk management activities, the expected annual claims, name of insurer, amount deductible, etc.) to inform the reader of your financial statements about the risk management activities of your entity. If your government is a member of a public entity risk pool, disclose where the reader can obtain the risk pool's financial statements.

2 Disclose any material legal or contractual violations and steps taken to resolve them.

If there are major lawsuits pending against your government or material disputed contracts, specific disclosure of the issues and the present status of each case (including the range of possible loss, if estimable) is required. For an outstanding amount of claims and judgments see the accompanying Schedule of Long-Term Debt (09).

3 If government's expenditures exceed appropriations or there is a deficit in fund balance, disclose the fund (department/program), amount, and reason.

2-3 If your investments are uninsured, unregistered and held by the counterpart's trust department or agency in your government's name, disclose the circumstances.

If your government has any special levies, they should be disclosed separately. For example:

> In 19____, the __(city/county/district)____ levied also $_____ per $1,000 for __(give purpose)__ for a total additional levy of $ _____

Counties should add the following paragraph and should supplement the note with disclosure of any "diverted road levy" as authorized by RCW 84.52.043(1)(d).

> The county is also authorized to levy $ 2.25 per $1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy for 19 ___ was $_____ per $1,000 on an assessed valuation of $ _____ for a total road levy of $ _____.

2-3 E.g., PERS, LEOFF, Volunteer Fire Fighters Relief and Pension Fund, etc.

If the government administers another pension system, include the following:

Local Government Pension System

The (city/county/ district) is also the administrator of a pension retirement system called _____. The system is shown as a trust fund in the financial statements of the (city/county/dist rict). As of (date), there were a total of ____ individuals covered by this system of which ____ were currently still employed and ____ were drawing benefits.

Disclose any additional information that your governmen t believes may be important to the user of its financia l statements, for example:

- Corrections of material errors in previous years.
- Transactions with closely affiliated entity o r government's own officials or employees.
- Extraordinary events – unusual and infrequent event s which impact government's financial position.
- Subsequent events – e.g., issuance of new debt or other event(s) which may impact your government and occurre d after the date of financial statements.
- Participation in joint ventures, etc.

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GLOSSARY OF TERMS
(See Also Account Definitions in Part One)

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCOUNT NUMBER. See CODING.

ACCOUNTABILITY (ACCOUNTABLE). The relationship that results from the appointment of a voting majority of an organization's governing board.

ACCOUNTING PERIOD. A period at the end of which and for which financial statements are prepared. See also FISCAL PERIOD.

ACCOUNTING SYSTEM. The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, account groups or organizational components. See INTERNAL CONTROL.

ACCOUNTS RECEIVABLE (COURTS). Financial obligations owing on a superior court Legal Financial Obligation (LFO) or courts of limited jurisdiction costs, fines, penalties, and restitution.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS.

ACCRUED EXPENSES. Expenses incurred but not due until a later date.

ACCRUED PAYABLES. Liability accounts reflecting costs incurred but not due until a later date.

ACTIVITY. A specific and distinguishable line of work performed by one or more organizational units of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function. The element portion of the BARS account code classifies activities.

ACTUARIAL BASIS. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for a public employee retirement system is an example of a fund concerned with actuarial basis data.

ADMINISTRATIVE CONTROL. See INTERNAL CONTROL.

ADVANCE REFUNDING BONDS. Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

ADVERSE OPINION. An auditor's opinion stating that financial statements do not present fairly financial position, results of operations and (when applicable) cash flows in conformity with generally accepted accounting principles (GAAP).

BARS GLOSSARY

AGENCY FUND. A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a fire district. The funds may be used for suspense, clearing, or custodial purposes. See the classification of funds in Section II.

"ALL-INCLUSIVE" OPERATING STATEMENT. The basic financial statement which, under NCGA Statement 1, consists of the operating statement and the statement of changes in fund equity combined into a single GAAP basic financial statement. See OPERATING STATEMENT and STATEMENT OF CHANGES IN FUND EQUITY.

AMORTIZATION. (1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a debt service fund.

ANNUAL BUDGET. A budget applicable to a single fiscal year. See also BUDGET and OPERATING BUDGET.

ANNUITY. A series of equal money payments made at equal intervals during a designated period of time.

ANNUITY, AMOUNT OF. The total amount of money accumulated or paid during an annuity period. This total includes compound interest at a designated rate.

ANNUITY PERIOD. The designated length of time during which the amount of an annuity is accumulated or paid.

APPRAISE. To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION BALANCE. See UNENCUMBERED APPROPRIATION and UNEXPENDED APPROPRIATION.

APPROPRIATION EXPENDITURE. An expenditure chargeable to an appropriation. Since virtually all expenditures of governments are chargeable to appropriations, the term EXPENDITURES by itself is widely and properly used.

APPROPRIATION LEDGER. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated, transfers to or from the appropriation, amounts charged against the appropriation, the net balance, and other related information.

APPROPRIATION ORDINANCE OR RESOLUTION. An ordinance or resolution by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

ASSESS. To value property officially for the purpose of taxation.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

BARS GLOSSARY

ASSESSMENT. (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

ASSESSMENT (COURTS). A monetary amount imposed by the court for a law violation.

ASSESSMENT ROLL. In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

ASSETS. Resources owned or held by a government which have monetary value.

AUDIT. An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies. See INTERNAL AUDIT, INDEPENDENT AUDIT, FINANCIAL AND COMPLIANCE AUDIT, PROGRAM COMPLIANCE AUDIT, SINGLE AUDIT, PERFORMANCE AUDIT, PRE-AUDIT, and POST-AUDIT.

AUDIT PROGRAM. A detailed outline of work to be done and procedures to be followed in any given audit.

AUDIT REPORT. The report by an auditor furnished at the conclusion of internal audits, independent audits, and investigations. As a rule, the report would include: (1) a statement of the scope of the audit; (2) explanatory comments or findings (if any) concerning exceptions by the auditor; (3) opinions; (4) financial statements and schedules; and (5) sometimes statistical tables, supplementary comments, and recommendations.

AUDITED VOUCHER. A voucher which has been examined and approved for payment.

AUDITOR'S OPINION. A statement signed by an auditor in which he or she states that he or she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he or she expresses an opinion on the financial position and results of operations of some or all of the funds and account groups of the government as appropriate. See UNQUALIFIED OPINION.

AUTHORITY. A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees, and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing, or the exercise of certain powers.

AUTOMATIC DATA PROCESSING (ADP). See DATA PROCESSING.

BAIL (COURTS). An amount of money determined by the judge and posted with the courts as security to ensure the defendant's appearance in court at a specific time.

BALANCE SHEET. The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BASIC FINANCIAL STATEMENTS. Those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and results of operations of an entity in conformity with GAAP. Under Statement 1, basic financial statements include a balance sheet, an "all inclusive" operating statement, and (for proprietary funds, pension trust funds and nonexpendable trust funds) a statement of cash flows. See FINANCIAL REPORTING PYRAMID, COMBINED STATEMENTS - OVERVIEW, COMBINING STATEMENTS - BY FUND TYPE, INDIVIDUAL FUND STATEMENTS, GENERAL PURPOSE FINANCIAL STATEMENTS, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, and SUPPORTING SCHEDULES.

BETTERMENT. An addition made to, or change made in, a fixed asset which is expected to prolong its life or to increase its efficiency over and above that arising from maintenance. The cost of a betterment is added to the book value of the asset. The term is sometimes applied to sidewalks, sewers, and highways, but it is preferable to designate these as IMPROVEMENTS. See also INFRASTRUCTURE ASSETS.

BLENDING (BLENDED). The method of reporting the financial data of a component unit that presents the component unit's balances and transactions in a manner similar to the presentation of the balances and transactions of the primary government.

BOND. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BOND (COURTS). An agreement by a party or third party to pay a certain sum of money if the defendant fails to appear in court.

BOND DISCOUNT. The excess of the face value of a bond over the price for which it is sold or acquired. The price does not include accrued interest at the date of sale or acquisition.

BOND FUND. A fund formerly used to account for the proceeds of general obligation bond issues. See CAPITAL PROJECTS FUND or DEBT SERVICE FUND.

BOND ORDINANCE OR RESOLUTION. An ordinance or resolution authorizing a bond issue.

BOND PREMIUM. The excess of the price at which a bond is sold or acquired over its face value. The price does not include accrued interest at the date of sale or acquisition.

BONDED DEBT. That portion of indebtedness represented by outstanding bonds.

BONDS AUTHORIZED AND UNISSUED. Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization. This term must not be confused with the term "legal debt margin," which represents the difference between the legal debt limit of a government and the debt outstanding against it.

BONDS ISSUED. Bonds sold.

BONDS PAYABLE. The face value of bonds issued and unpaid.

BOOKS OF ORIGINAL ENTRY. The record in which the various transactions are formally recorded for the first time, such as the cash journal, warrant register, or general journal. Where mechanized bookkeeping methods are used, it may happen that one transaction is recorded simultaneously in several records, one of which may be regarded as the book of original entry.

BOOK VALUE. Value as shown by books of account. In the case of assets which are subject to reduction by valuation allowances such as depreciation, "book value" refers to cost or stated value less the appropriate allowance. Sometimes a distinction is made between "gross book value" and "net book value," the former designating value before deduction of related allowances and the latter after their deduction. In the absence of any modifier, however, the term "book value" means "net book value."

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See ANNUAL BUDGET, CAPITAL BUDGET, CAPITAL PROGRAM, OPERATING BUDGET.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY ACCOUNTS. Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY COMPARISONS. Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed upon budgetary plan.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY EXPENDITURES. Same as EXPENDITURES.

BARS GLOSSARY

CAFR. See COMPREHENSIVE ANNUAL FINANCIAL REPORT.

CALLABLE BOND. A type of bond which permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

CAPITAL ASSETS. See FIXED ASSETS.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them. See CAPITAL PROGRAM.

CAPITAL EXPENDITURES. See CAPITAL OUTLAYS.

CAPITAL GRANTS. External grants which are restricted by the grantor for the acquisition and/or construction of fixed assets. Although the concept applies to all funds, the classification is used only in proprietary funds. See also OPERATING GRANTS, CONTRIBUTED CAPITAL and RESIDUAL EQUITY TRANSFERS.

CAPITAL IMPROVEMENT PROGRAM. See CAPITAL PROGRAM.

CAPITAL OUTLAYS. Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and Trust Funds).

CAPITAL RESOURCES. Resources of a fixed or permanent character, such as land and buildings, which cannot ordinarily be used to meet current expenditures.

CASH. An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH DISCOUNT. An allowance received or given if payment is completed within a stated period of time. This term is not to be confused with TRADE DISCOUNT.

CERTIFICATE OF ACHIEVEMENT IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable CAFRs and to provide peer recognition and technical assistance to the finance officers preparing them.

CHARACTER CLASSIFICATION. Expenditure classification according to the time periods expenditures are presumed to benefit. The four groupings are: (1) current operating expenditures, presumed to benefit the current fiscal period; (2) debt service, presumed to benefit prior fiscal periods primarily, but also present and future periods; (3) capital outlays presumed to benefit the current and future fiscal periods; and (4) intergovernmental, where one government purchases from another government services not normally available from outside sources. See account definitions of objects in Section II.

CHECK. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable. It differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFIED. This term means all proprietary operations which use double-entry full accrual accounting systems which measure revenue and expense, including depreciation. Examples of classified proprietary accounting systems are NARUC Water, MFOA Airports, SAO Ports, etc. See PROPRIETARY FUND.

CLEARING ACCOUNT. An account used to accumulate charges or credits that are to be allocated to other accounts later, or to accumulate a net difference for transfer to another account.

CLEARING FUND. See AGENCY FUND.

CODING. A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. The BARS numbers are an example of the coding of accounts. Other examples are the numbering of monthly recurring journal entries to indicate the month and the nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

COMBINED STATEMENTS - OVERVIEW. The five basic financial statements comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements. They include: (1) Combined Balance Sheet - All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Fund Equities - All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position - All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operations may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements - Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

COMBINING STATEMENTS - BY FUND TYPE. The second of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements. Such statements are presented for each fund type for which the government maintains more than one fund. They include GAAP basic financial statements for each fund of a particular fund type in separate adjacent columns and a total column for all funds of the particular fund type.

COMPONENT UNIT. A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual report of a government. It includes five Combined Statements - Overview (the "liftable" GPFS) and basic financial statements for each

individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes Supporting Schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COMMITMENTS. See ENCUMBRANCES.

CONSUMPTION METHOD. The method under which inventories are recorded as expenditures when used. This method does not conform to most budget law in Washington State. See PURCHASES METHOD.

CONTINGENT LIABILITIES. Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the basi c financial statements, including the notes thereto.

CONTINUING APPROPRIATION. An appropriation which, once established, is automatically renewe d without further legislative action, period after period, until altered, revoked or expended.

CONTRIBUTED CAPITAL. An equity account recording resources externally restricted for the acquisition or construction of capital assets, including CAPITAL GRANTS, RESIDUAL EQUITY TRANSFERS-IN , contributions from developers and customers, and tax levies restricted to capital purposes. The account also records current resources furnished to an internal service fund for work ing capital. Although the concept applies to all funds, the classification is used only in proprietary funds.

CONTRIBUTION (COURTS). Payment required by the court to be paid to an established fund, i.e., interlocal drug fund.

CONTROL ACCOUNT. An account in the general ledger which summarizes a number of identical or related accounts called subsidiary accounts. For example, Taxes Receivable is a control account supported by th e aggregate of individual balances in individual property taxpayers' subsidiary accounts. See GENERA L LEDGER and SUBSIDIARY ACCOUNT.

CORRECTION OF ERRORS. See REFUNDS and INTERFUND TRANSACTIONS.

COST OF SERVICES MEASUREMENT FOCUS. See FLOW OF ECOMOMIC RESOURCE S MEASUEMENT FOCUS.

COST RECORDS. All ledgers, supporting records, schedules, reports, invoices, vouchers, and other records and documents reflecting the cost of projects, jobs, production centers, processes, operations, products, o r services, or the cost of any of the component parts thereof.

COSTS (COURTS). Expenses incurred by the government in prosecuting a defendant. Costs, in crimina l cases, may be imposed only on a convicted defendant and cannot include expenses inherent in providing a constitutionally guaranteed jury trial or expenditures in connection with the maintenance and operation o f government agencies that must be made by the public irrespective of specific violations of law. In criminal cases, appropriate costs include: jury demand, witness, public defense, sheriff's service, court interpreter , collection agency, and appellate costs. Costs in civil cases include an amount of money payable to th e prevailing party by the losing party for the expense of prosecuting or defending the action; sometimes includes attorney's fees.

COUPON RATE. The interest rate specified on interest coupons attached to a bond, also called the nominal interest rate.

COVERAGE. The ratio of net revenue available for debt service to the average annual debt servic e requirements of an issue of revenue bonds. See NET REVENUE AVAILABLE FOR DEBT SERVICE.

CURRENT. A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotates items likely to be used up or converted into cash within one year.

CURRENT ASSETS. (1) In governmental funds, those assets which are available or can be made readily available to finance current operations or to pay current liabilities. (2) In proprietary funds, those assets which will be used up or converted into cash within next operating cycle (e.g. one year). Some examples are cash, temporary investments, and taxes receivable which will be collected within next operating cycle (e.g. one year).

CURRENT EXPENSE FUND. See GENERAL FUND.

CURRENT LIABILITIES. Liabilities which are payable within next operating cycle (e.g. one year).

CURRENT RESOURCES. Resources which can be used to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

CUSTOMER DEPOSITS. A liability account used in an enterprise fund to reflect deposits made by customers as a prerequisite to receiving services and/or goods provided by the fund.

DATA PROCESSING. (1) The preparation and handling of information and data to obtain results such as classification, problem solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means.

DAY LABOR. Use of a government's own personnel to construct or maintain its fixed assets. Also called "force account."

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts and accounts payable. See BOND, NOTE PAYABLE, REGISTERED WARRANT, LONG-TERM DEBT, GENERAL LONG-TERM DEBT, and REVENUE BONDS.

DEBT LIMIT. The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Formerly called a sinking fund.

DEBT SERVICE REQUIREMENT. The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEFEASANCE. The legal release of a debtor from being the primary obligor under the debt, either by the courts or by the creditor. Also referred to as a legal defeasance. See IN-SUBSTANCE DEFEASANCE.

DEFERRED SPECIAL ASSESSMENTS. Special assessments which have been levied but which are not due within one year.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT SPECIAL ASSESSMENTS. Special assessments remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT. See ORGANIZATION UNIT.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

DEPLETION. (1) The reduction in quantity of a natural resource (wasting asset), such as coal, standing timber, or a rock quarry. (2) The portion of the cost of a wasting asset which is charged as an expense during a particular period. See AMORTIZATION, DEPRECIATION and WASTING ASSET.

DEPOSIT. (1) Money or securities placed with a bank or other institution or with a person such as the county treasurer either as a general deposit subject to withdrawal by check or as a special deposit made for some specified purpose. (2) Sums deposited by customers for electric meters, water meters, etc., and by contractors and others to accompany and guarantee their bids.

DEPOSITARY. A person entrusted with the safekeeping and depositing of assets.

DEPOSITORY. A place where assets are deposited for safekeeping. (NOTE: The BARS manual makes the distinction between the terms depositary and depository. However, the RCWs and certain publications use these terms interchangeably. Where we use depository, the RCWs use depositary.) (See Part 3, Chapter 6, Section A.)

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. See DEPLETION and AMORTIZATION.

DIRECT CHARGES. See DIRECT EXPENSES.

DIRECT COSTS. See DIRECT EXPENSES.

DIRECT DEBT. The debt which a government has incurred in its own name or assumed through the annexation of territory or consolidation with another government. See OVERLAPPING DEBT.

DIRECT EXPENSES. Those expenses which can be charged directly as a part of the cost of a product, service, department, operating unit or activity, as distinguished from indirect costs (called "overhead") which must be prorated among several products, services, departments, operating units or activities. See OVERHEAD.

DISBURSEMENTS. Payments in cash.

DISCLAIMER OF OPINION. A report stating that the auditor does not express an opinion on the financial statements. The disclaimer of opinion is appropriate when the auditor is not able to perform an examination sufficient in scope to enable him to form an opinion on the financial statements.

DISCOUNTED PRESENT VALUE. See PRESENT VALUE.

DISCRETE PRESENTATION (DISCRETELY PRESENTED). The method of reporting financial data of component units in a column(s) separate from the financial data of the primary government. An integral part of this method of presentation is that individual component unit supporting information is required to be provided either in condensed financial statements within the notes to the reporting entity's financial statements, or in combining statements in its GPFS.

DISTRAIN. To seize and hold (property) to compel reparation or payment of debts.

DOUBLE ENTRY. A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

EARNINGS. See INCOME and REVENUE.

EFFECTIVE INTEREST RATE. The rate of earning on an investment based on the actual price paid in contrast with the nominal interest rate. See PRESENT VALUE.

ELECTRONIC DATA PROCESSING (EDP). Data processing by means of high-speed electronic equipment. See DATA PROCESSING.

ELEMENT. The fourth digit of all BARS account numbers. See FUNCTION, ACTIVITY, and SOURCE.

ENCUMBRANCES. Commitments for unperformed (executory) contracts for goods or services.

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

ENTITLEMENT. The amount of payment to which a state or local government is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

ENTITY. The basic unit for accounting and/or financial reporting. The basic governmental legal entity for accounting is the individual fund and account group. Under NCGA Statement 1, the basic entities for reporting include (1) the Combined Statements - Overview (the "liftable" GPFS) and (2) financial statements of individual funds (which may be presented as columns on Combining Statements - By Fund Type, on physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the city or a separate government, whether the transit system is part of the county or an independent special district, etc.). See GASB Statement 14 for further discussion.

EQUITY ACCOUNTS. Those accounts showing the excess of assets over liabilities in the fund.

EQUITY INTEREST. A financial interest in a joint venture evidenced by the ownership of shares of the joint venture's stock or by otherwise having an explicit, measurable right to the net resources of the joint venture that is usually based on an investment of financial or capital resources by a participating government.

EXAMINATION. See AUDIT.

EXPENDABLE TRUST FUND. A trust fund whose resources, including both principal and earnings, may be expended. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

EXPENDITURES. Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

The difference between an expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays (the flow of current resources) while expenses measure total costs (total resources used; also known as capital maintenance). For example, purchases of fixed assets (buildings and equipment) and of inventories are expenditures at the date of purchase, because they cause the outflow or the tie-up of current assets. They are not expenses, however, until they are used or used up, because they are still a resource until

consumed. Another example is depreciation, which is not an expenditure because no current assets are used when depreciation is incurred, but which is an expense because it alloc ates the total cost as the depreciable fixed asset is used. See MODIFIED ACCRUAL BASIS and MEASUREMENT FOCUS.

EXPENSES. Decreases in net total assets. Expenses represent the total cost of operations during a perio d regardless of the timing of related expenditures. See EXPENDITURES.

EXTERNAL AUDIT. See INDEPENDENT AUDIT and AUDIT.

FACE VALUE. As applied to securities, this term designates the amount of liability stated in the security document.

FEE (COURTS). A charge established by law for certain services or privileges, such as a copying fee.

FIDELITY BOND. Insurance against losses from theft, defalcation, and misappropriation of public monies by government officers and employees.

FIDUCIARY FUND TYPE. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FILING FEE (COURTS). A charge specified in statute for filing an initial document in a case.

FINANCIAL ACCOUNTABILITY (FINANCIALLY ACCOUNTABLE). The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government.

FINANCIAL AND COMPLIANCE AUDIT. An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with GAAP and (2) the audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship.

FINANCIAL BENEFIT. Legal entitlement to, or the ability to otherwise access, the resources of an organization.

FINANCIAL BURDEN. An obligation, legal or otherwise, to finance the deficits of, or provide financial support to, an organization; or an obligation in some manner or the debt of an organization.

FINANCIAL REPORTING ENTITY. A primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a financial reporting entity usually is a primary government. However, a governmental organization other than a primary government (such as a component unit, a joint venture, a jointly governed organization, or other stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

FINANCIAL REPORTING PYRAMID. NCGA Statement 1 organization plan for the Financial Section of the CAFR. The pyramid presents GAAP basic financial statements on three distinct and progressively more detailed reporting levels: (1) Combined Statements - Overview (the "liftable" GPFS); (2) Combining Statements - By Fund Type; and (where necessary or appropriate) (3) individual fund statements.

FINANCIAL STATEMENTS. See BASIC FINANCIAL STATEMENTS.

FINE (COURTS). A monetary judgment, commonly imposed as a result of conviction for crimes or imposed by the court in a civil case for noncompliance with a court order.

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FISCAL PERIOD. Any period at the end of which a government determines its financial position and results of its operations. See ACCOUNTING PERIOD.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

FISCALLY INDEPENDENT/FISCALLY DEPENDENT GOVERNMENT. A government is fiscally independent if it can (a) determine its budget without another government having the substantive authority to approve and modify that budget, (b) levy taxes or set rates or charges without substantive approval by another government, and (c) issue bonded debt without substantive approval by another government. A government is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government.

FIXED ASSETS. Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

FIXTURES. Attachments to buildings which are not intended to be removed and which cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

FLOW-THROUGH. See PASS-THROUGH.

FLOW OF CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. The measurement focus applied to governmental funds and expandable trust funds. Under it, only current assets and current liabilities are generally reported on their balance sheets, and their operating statements present "financial flow" information (revenues and expenditures). See MODIFIED ACCRUAL BASIS.

FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS. The measurement focus applied to proprietary funds, nonexpendable trust funds, and pension trust funds. All assets and all liabilities whether current or noncurrent are reported on their balance sheets, and their operating statements present "capital maintenance" information (revenues and expenses).

FORCE ACCOUNT. See DAY LABOR.

FORFEITURE (COURTS). A penalty by which one loses rights and interest in property, whether because of commission of an offense or because of nonperformance of some obligation or duty.

FORMAL BUDGETARY INTEGRATION. The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

FRANCHISE. A special privilege granted by a government permitting a monopoly or the continuing use of public property, such as city streets.

FULL FAITH AND CREDIT. A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function. BARS accounts for functions at the Basub level. See SUBFUNCTION.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND ACCOUNTS. All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE. The fund equity of governmental funds and trust funds.

FUNDED DEBT. Same as BONDED DEBT, which is the preferred term.

FUND TYPE. In governmental accounting, all funds are classified into three categories and seven fund types:

Governmental Funds Category
- (1) General (or Current Expense) Fund
- (2) Special Revenue Funds
- (3) Debt Service Funds
- (4) Capital Projects Funds

Proprietary Funds Category
- (5) Enterprise Funds
- (6) Internal Service Funds

Fiduciary Funds Category
- (7) Trust and Agency Funds
  - (a) Expendable Trust Funds
  - (b) Non-expendable Trust Funds
  - (c) Pension Trust Funds
  - (d) Agency Funds

FUND SURPLUS. See FUND BALANCE. The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference.

GAAP. See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

GAAS. See GENERALLY ACCEPTED AUDITING STANDARDS.

GENERAL FIXED ASSETS. Fixed assets of governmental funds. General fixed assets include all fixed assets not accounted for in proprietary funds or in trust and agency funds. See GENERAL FIXED ASSETS ACCOUNT GROUP.

GENERAL FIXED ASSETS ACCOUNT GROUP. A self-balancing group of accounts set up to account for the general fixed assets of a government.

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL JOURNAL. A journal in which are entered all entries not recorded in special journals. See JOURNAL and SPECIAL JOURNAL.

GENERAL LEDGER. A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal. Therefore, the debit balances equal the credit balances. See SUBSIDIARY LEDGER, CONTROL ACCOUNT, and SUBSIDIARY ACCOUNT.

GENERAL LONG-TERM DEBT. Long-term debt expected to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner, as defined in GASB Statement 6. See LONG-TERM DEBT.

GENERAL LONG-TERM DEBT ACCOUNT GROUP. A self-balancing group of accounts set up to account for the unmatured general long-term debt of a government. See GENERAL LONG-TERM DEBT.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (the "yellow book").

GENERAL OBLIGATION BONDS. Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS). Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. In Statement 1, NCGA redefined governmental GPFS to consist of financial statements for each of the seven fund types and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements - Overview. See BASIC FINANCIAL STATEMENTS, COMBINED STATEMENTS -

OVERVIEW, FINANCIAL REPORTING PYRAMID, and "LIFTABLE" GENERAL PURPOSE FINANCIAL STATEMENTS.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities--except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GPFS. See GENERAL PURPOSE FINANCIAL STATEMENTS.

GRANTS. External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility. See also CAPITAL GRANTS, OPERATING GRANTS, CONTRIBUTED CAPITAL and PASS-THROUGH RESOURCES.

GROUPED ASSETS. Very similar assets acquired at the same time that are treated as a single asset for depreciation purposes. Any gain or loss is deferred until the entire group has been retired. When a single asset is retired from the group its cost is removed from the asset account and sufficient amounts are removed from the Accumulated Depreciation account so that there is no gain or loss recognized.

GROSS BOOK VALUE. See BOOK VALUE.

GROSS REVENUE. See REVENUE.

IMPREST CASH ACCOUNT. An account into which a fixed amount of money or cash equivalent is placed for the purpose of making change or minor disbursements. Advance travel and similar checking accounts and stamp funds are included in this category. See PETTY CASH and prescribed procedures in Part 3, Chapter 3, Section E.

IMPOSITION OF WILL (IMPOSE ITS WILL). The ability to significantly influence the programs, projects, activities, or level of services performed or provided by an organization.

IMPROVEMENTS. Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred. See also INFRASTRUCTURE ASSETS.

INCOME. A term in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See OPERATING INCOME, INCOME BEFORE OPERATING TRANSFERS, and NET INCOME.

INCOME BEFORE OPERATING TRANSFERS. Proprietary fund operating income adjusted by nonoperating revenues and nonoperating expenses.

INDEPENDENT AUDIT. An audit performed by an independent auditor.

INDIRECT COSTS. See OVERHEAD.

INDIVIDUAL FUND STATEMENTS. The third of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements. Such statements should be presented only when necessary or appropriate. Governments should not present physically separate individual fund financial statements which simply repeat information already presented in columns on the Combined Statements - Overview or Combining Statements - By Fund Type. Under Statement 1, physically separate individual fund statement formats are normally used only: (1) to present prior-year comparative data; or (2) to present more detailed information than is presented for a fund on one of the higher levels of the financial reporting pyramid.

INFRASTRUCTURE ASSETS. These are also called "public domain" assets. These assets are immovable and belong in the category of Improvements Other Than Buildings. They are designed to serve the needs of the general public and would be of limited value to any purchaser of property because he could not control their use. Examples include roads, bridges, piers, curbs and gutters, sidewalks, and drainage systems.

IN-SUBSTANCE DEFEASANCE. An advance refunding in which the government is not legally released from being the primary obligor on the refunded bonds, but the possibility of the government having to make additional payments is considered remote under criteria provided by SFAS 76. See ADVANCE REFUNDING BONDS.

INTERFUND ACCOUNTS. Accounts in which transfers between funds are reflected. See INTERFUND TRANSACTIONS and INTERFUND TRANSFERS.

INTERFUND LOANS. See INTERFUND TRANSACTIONS.

INTERFUND TRANSACTIONS. There are four kinds of transactions between funds. All exchanges that involve more than one fund fall into one of the following:

1. Interfund Loans. These are temporary borrowings of cash or other assets. Loan transactions do not affect the operating statements. (The interest payments are quasi-external transactions.) See accounting procedures in Part 3, Chapter 4, Section A.

2. Quasi-External Transactions. These transactions are equivalent to either:

   a. Buying goods or services from an outside vendor; or

   b. Payments in lieu of property, business, or excise taxes by a proprietary fund as though it were a private business; or

   c. Transfers into another fund type from an agency fund used as a suspense fund.

   Quasi-external transactions are shown as revenues (see BARS accounts 317, 329, 348-349, and 365-366) and as expenditures or expenses. Examples include equipment rental billings to General Fund departments, charges by the General Fund for engineering or inspection services provided to the Street or Parks Fund, employer contributions to a municipal pension fund, payments in lieu of B&O taxes by a utility fund to the General Fund, and distribution of taxes from a Forest Suspense Fund to the General Fund.

3. Interfund Reimbursements. These transactions are repayments to a fund for expenditures or expenses which belong to another fund. For additional explanation, see the entry at REIMBURSEMENTS. The fund that reimburses should charge an expenditure or expense account. However, the fund that receives the reimbursement does not show the receipt as a revenue; instead its expenditure or expense is reduced. Examples include repayments to the General Fund for SCAN or other utility charges when the General Fund pays the entire bill and then allocates the costs to the other funds of the municipality; and payment by the Water Fund to the Street Fund for its portion of a shared employee's wages. Corrections of current period interfund errors are also treated as interfund reimbursements. Corrections of prior period interfund errors are charged or credited directly to unreserved fund balance. Examples include reimbursement to the Parks Fund for a bill it paid that should have been paid out of the Human Services Fund, return of cash to the General Fund for a cancelled warrant in the Claims (Agency) Fund, correction of the allocation of tax revenues between the Road Fund and General Fund.

4. Interfund Transfers. All other interfund transactions are transfers. See the following definition for the two types of interfund transfers.

INTERFUND TRANSFERS. Interfund transfers are a type of interfund transactions. There are two types of interfund transfers. Both types involve the permanent (or at least long-term) movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire municipality equal the total operating transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Residual Equity Transfers. These transfers are the nonrecurring or nonroutine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or debt service fund).

Examples include payments by the General Fund to the Central Services Fund to allow the purchase of additional data processing equipment, transfer of inventory from a utility to a central warehouse fund, and repayment to the Human Services Fund of its contribution to Equipment Rental for vehicles no longer needed.

Residual equity transfers are reported as additions to or deductions from beginning fund balance in governmental funds and as additions to or deductions from fund equities (contributed capital or retained earnings, as appropriate) in proprietary funds.

Operating Transfers. All other interfund transfers are operating transfers. These transactions are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund. Transactions which increase operating capacity should be accounted for as residual-equity transfers. Operating transfers are accounted for as "other financing sources or uses" in all funds and are included in operating statements. Examples include the transfer of tax revenues from the General Fund to a transit fund, payments from a water utility (other than payments in lieu of taxes) to finance General Fund expenditures, and contributions from the Street Fund to equip or build an annex to City Hall in a capital projects fund. Note that such common transactions as reimbursements between funds and transfers of cash to claims funds are not interfund transfers for reporting purposes. Your procedure may call for a journal entry called a transfer or use of a transfer voucher but such procedures are not necessarily accounted for as "operating transfers." See INTERFUND TRANSACTIONS and accounting procedures in Part 3.

INTERGOVERNMENTAL REVENUES. Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERIM BORROWING. Short-term loans to be repaid from general revenues during the course of a fiscal year.

INTERIM FINANCIAL STATEMENT. A financial statement prepared before the end of the current fiscal year and covering only financial transactions during the current year to date.

INTERNAL AUDIT. An appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

INTERNAL CONTROL. Internal control comprises the plan of organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Administrative control includes, but is not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the government and is the starting point for establishing accounting control of transactions.

Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

a. Transactions are executed in accordance with management's general or specific authorization.

b. Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (2) to maintain accountability for assets.

c. Access to assets is permitted only in accordance with management's authorization.

d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The foregoing definitions are not necessarily mutually exclusive because some of the procedures and records comprehended in accounting control may also be involved in administrative control. See Part 3, Chapter 1, for internal control requirements.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. See FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS.

INTRAGOVERNMENTAL SERVICE FUND. See INTERNAL SERVICE FUND.

INVENTORY. A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices.

INVESTMENTS. Assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

JOINT VENTURE. A legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility.

JOINTLY GOVERNED ORGANIZATIONS. A regional government or other multigovernmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

JOURNAL. A book of original entry. Journals provide a chronological history of financial transactions and a systematic means by which the transactions can be distributed and summarized for convenient posting to ledger accounts. See GENERAL JOURNAL, SPECIAL JOURNAL, and REGISTER.

JOURNAL VOUCHER. A voucher provided for the recording of certain transactions or information in place of or supplementary to the journals or registers. The journal voucher usually contains an entry or entries, explanations, references to documentary evidence supporting the entry or entries, and the signature or initials of one or more properly authorized officials.

JUDGMENT. An amount to be paid or collected by a government as the result of a court decision, including a condemnation award in payment for private property taken for public use.

LAPSE. As applied to appropriations, this term denotes the automatic termination of an appropriation. Except for continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASEHOLD. The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which consideration is paid.

LEASE-PURCHASE AGREEMENTS. Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

LEDGER. A group of accounts in which are recorded the financial transactions of an entity. See GENERAL LEDGER and SUBSIDIARY LEDGER.

LEGAL DEBT LIMIT. See DEBT LIMIT.

LEGAL FINANCIAL OBLIGATION (LFO) (COURTS). A sum of money that is ordered by a superior court which may include restitution, crime victims' compensation, courts costs, county or interlocal drug funds, court appointed attorneys' fees, and costs of defense, fines, and any other obligation that is assessed as a result of a felony conviction.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES. Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

"LIFTABLE" GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS). NCGA Statement 1's GPFS are designed to be "liftable" from the Financial Section of the comprehensive annual financial report (CAFR) for inclusion in official statements for securities offerings or for widespread distribution, along with an independent auditor's opinion, to users requiring less detailed information than is contained in the full CAFR. In order to be "liftable," the GPFS must include all disclosures necessary for their fair presentation in conformity with GAAP including certain specified disclosures related to individual funds. See GENERAL PURPOSE FINANCIAL STATEMENTS.

LOCAL IMPROVEMENT. See SPECIAL ASSESSMENT.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE. The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MEASUREMENT FOCUS. The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses). See FLOW OF CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS and FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See FLOW OF CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS.

MODIFIED CASH BASIS. Modified cash basis is the cash basis of accounting adjusted for Washington State statute. RCW 35.33.151 and RCW 35A.33.150 require cities to keep their books open in order to pay December bills by the following January 20. RCW 36.40.200 requires counties to keep their books open until January 30 in order to pay December bills and charge the prior-year budget.

MUNICIPAL BOND. A bond issued by a state or local government.

MUNICIPAL CORPORATION. A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued. Cities and counties are examples of municipal corporations. See QUASI-MUNICIPAL CORPORATIONS and SPECIAL DISTRICTS.

NET BOOK VALUE. See BOOK VALUE.

NET INCOME. Proprietary fund excess of operating revenues, nonoperating revenues, and operating transfers-in over operating expenses, nonoperating expenses, and operating transfers-out.

NET PROFIT. See NET INCOME.

NET REVENUES. See NET INCOME.

NET REVENUES AVAILABLE FOR DEBT SERVICE. Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See COVERAGE. Under the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

NOMINAL INTEREST RATE. The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

NONEXPENDABLE TRUST FUND. A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

NONOPERATING EXPENSES. Proprietary fund expenses which are not directly related to the fund's primary service activities.

NONOPERATING INCOME. See NONOPERATING REVENUES.

NONOPERATING PROPERTIES. Properties which are owned by an enterprise fund but which are not used in the provision of the fund's primary service activities.

NONOPERATING REVENUES. Proprietary fund revenues which are incidental to, or by-products of, the fund's primary service activities.

NOTE PAYABLE. In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein. See TEMPORARY LOANS.

NOTE RECEIVABLE. An unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. The note may be held by the reporting governmental unit as designated payee or by endorsement.

NOTES TO THE FINANCIAL STATEMENTS. The summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements of an entity in conformity with GAAP which are not included on the face of the basic financial statements themselves. The notes to the financial statements are an integral part of the basic financial statements.

OBJECT. As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, and materials and supplies. See ACTIVITY, CHARACTER, and FUNCTION.

OBLIGATIONS. Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities but also unliquidated encumbrances.

OBSOLESCENCE. The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

OPERATING CAPACITY. The maximum performance, production, or services possible under the limiting conditions of existing physical plant, labor force, ethod of production, etc.

OPERATING EXPENSES. Proprietary fund expenses which are directly related to the fund's primary service activities.

OPERATING GRANTS. External grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee. Although the concept applies in all funds, the classification is used only in proprietary funds. See also CAPITAL GRANTS, CONTRIBUTED CAPITAL and PASS-THROUGH RESOURCES.

OPERATING INCOME. The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES. Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

OPERATING STATEMENT. The basic financial statement which discloses the financial results of operations of an entity during an accounting period in conformity with GAAP. Under NCGA Statement 1, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

OPERATING SUBSIDY. See OPERATING GRANTS.

OPERATING TRANSFERS. See INTERFUND TRANSFERS.

OPTIONAL BOND. See CALLABLE BOND.

ORGANIZATION UNIT CLASSIFICATION. Expenditure classification according to responsibility centers within a government's organization structure. Classification of expenditures by organization unit is essential to fixing stewardship responsibility for individual government resources.

OTHER FINANCING SOURCES. Governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES. Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

OUTLAYS. Synonymous with EXPENDITURES. See CAPITAL OUTLAYS.

OVERHEAD. All costs other than direct costs. Specifically, those elements of cost necessary to produce an article or perform a service for which the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

OVERLAPPING DEBT. The proportionate share of the debts of other local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction to total assessments receivable which will be used wholly or in part to pay off the debt. See DIRECT DEBT.

PASS-THROUGH RESOURCES. Resources that are received by a recipient government to transfer to or spend on behalf of a secondary recipient, government or otherwise, in accordance with legal or contractual provisions. See Part 3, Chapter 5, Section B for more information.

PAY-AS-YOU-GO BASIS. A term used to describe the financial policy of a government which finances all of its capital outlays from current revenues rather than by borrowing. A government which pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go basis.

PENALTY (COURTS). Monetary amount imposed for commitment of an infraction.

PENSION TRUST FUND. A trust fund used to account for public employee retirement systems. Pension trust funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

PERFORMANCE AUDITS. Examinations intended to assess (1) the economy and efficiency of the audited entity's operations and (2) program effectiveness - the extent to which program objectives are being attained. Performance audits are sometimes also referred to as operational audits.

PERPETUAL INVENTORY. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn, and the balance on hand, in units and frequently also in value.

PETTY CASH. A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the issuance of a formal voucher and warrant would be too expensive and time consuming. Petty cash accounts are sometimes referred to as petty cash "funds." However, they are not "funds" in the sense of governmental accounting's fund types. Petty cash accounts should be reported as assets of the fund of ownership. See IMPREST ACCOUNT.

PETTY CASH VOUCHER. A voucher used to record individual disbursements of petty cash. See IMPREST CASH ACCOUNT.

POOLED ASSETS. Similar internal service fund assets that are grouped together for the purpose of setting a rate to charge users of the assets.

POST AUDIT. An examination of financial transactions that have been consummated or those in various stages of completion at the end of an accounting period. See PRE-AUDIT.

POSTING. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

PRE-AUDIT. An examination of financial transactions prior to their completion.

PREPAID ITEMS. An asset account reflecting charges entered in the accounts for benefits not yet received. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

PRESENT VALUE. The sum of future payments or receipts discounted to the current date at an appropriate rate of interest. Usually the present value can be considered equivalent to the cash price that would be paid for an item on delivery or the principal or face amount of an investment or debt exclusive of interest. However, when an item is purchased on credit and no interest rate is stated, or when an investment is bought or sold at a premium or discount, or when a debt is incurred and the cash proceeds are not the same as the face amount of the debt, computation of present value may be required. The rules and procedures are available in any current intermediate accounting text.

PRIMARY GOVERNMENT. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

PROGRAM COMPLIANCE AUDIT. An examination leading to the expression of an opinion on the degree of the audited entity's compliance with requirements imposed by intergovernmental grantors and the audited entity's eligibility for grant monies.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

PUBLIC AUTHORITY. See AUTHORITY.

PUBLIC CORPORATION. See MUNICIPAL CORPORATION and QUASI-MUNICIPAL CORPORATION.

PURCHASE ORDER. A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASES METHOD. The method under which inventories are recorded as expenditures when acquired. At the end of the fiscal period, inventories on hand are recorded as a balance sheet asset with an offset to a reserved fund balance account.

QUALIFIED OPINION. An auditor's opinion stating that "except for" the effect of the matter to which the qualification relates, the financial statements present fairly the financial position, results of operations and (when applicable) its cash flows in conformity with GAAP.

QUASI-EXTERNAL TRANSACTIONS. See INTERFUND TRANSACTIONS.

QUASI-MUNICIPAL CORPORATION. An agency established by the state primarily for the purpose of helping the state to carry out its functions. Some agencies ordinarily classified as quasi-municipal corporations have been granted the powers of municipal corporations by the state. See MUNICIPAL CORPORATION and SPECIAL DISTRICTS.

RATE BASE. The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

REBATES. See ABATEMENTS or REFUNDS.

RECEIPTS. Cash received.

RECOUPMENT (COURTS). A recovery made from a convicted defendant for costs incurred by local government paid to third parties such as jurors, witnesses, interpreters, or attorneys.

RECOVERABLE EXPENDITURE. An expenditure made for or on behalf of another government, fund, or department, or for a private individual, firm, or corporation which will subsequently be recovered in cash or its equivalent. Such expenditures usually do not qualify for treatment as REIMBURSEMENTS.

REFUND. (Noun) The recovery of an item previously expensed or the repayment of an item previously recorded as revenue. Such refunds should be included in revenues, expenditures, or expenses of the current accounting period. (Verb) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold. Such charges or credits should be made to the account where the original transaction was recorded. (Verb) To provide for the payment of an obligation through cash or credit secured by a new obligation.

REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds. See ADVANCE REFUNDING BONDS.

REGISTER. A record for the consecutive entry of a certain class of events, documents, or transactions, with proper notation of all the required particulars. The form of registers varies from a one-column to a multi-columnar sheet of special design whereon the entries are distributed, summarized, and aggregated for convenient posting to the accounts. See JOURNAL.

REGISTERED WARRANT. A warrant which is registered by the paying officer for future payment due to a present lack of monies and which is to be paid in the order of its registration. In some cases, such warrants are registered when issued; in others, when first presented to the paying officer by the holders. See WARRANT.

REIMBURSABLE EXPENDITURE. See RECOVERABLE EXPENDITURE.

REIMBURSEMENTS. Reimbursements are transactions that reduce expenditures or expenses in the fund that is reimbursed. These transactions include refunds of expenditures, internal prorations of costs, and payments received for others' share of pooled purchases.

There is one major exception to this definition: Frequently, internal service funds are created to account for cost prorations and purchasing. In those funds, cost prorations and payments for pooled purchases are treated as revenues rather than reimbursements.

Reimbursements do not include recoveries for damages, whether from insurance or from private sources, contractual payments from the state or from other local governments, or impact payments, or shared costs of providing services.

Examples of transactions that qualify as reimbursements include: The distribution of utility and telephone bills among the departments and funds of a government, after one department has paid the bill; similar allocations of insurance premiums and payrolls among various departments and funds; jury duty pay and disability pay returned to an employer; and rebates of part of an insurance premium.

Examples of transactions that should not be accounted for as reimbursements include: State payments for public health services, for expert witnesses, or for police salaries while attending criminal justice training; federal/state/interlocal payments for the care and custody of prisoners and for election costs; interlocal payments for data processing services, police/sheriff services, street maintenance, etc.; private payments for street repairs, culvert installations, weed control, demolition of dangerous property, etc., or payments received on subleases. See also INTERFUND TRANSACTIONS.

RELATED ORGANIZATION. An organization for which a primary government is not financially accountable (because it does not impose will or have a financial benefit or burden relationship) even though the primary government appoints a voting majority of the organization's governing board.

REPORT OF EXAMINATION. See AUDIT REPORT.

REPURCHASE AGREEMENT. A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

REQUISITION. A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE. (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

RESERVE FOR UNCOLLECTED TAXES. This use of the term "reserve" is no longer acceptable under NCGA Statement 1. See DEFERRED REVENUES.

RESIDUAL EQUITY TRANSFERS. See INTERFUND TRANSFERS.

RESTITUTION (COURTS). A monetary amount ordered paid to a third party for loss or damage.

RESTRICTED ASSETS. Monies or other resources, the use of which is restricted by legal or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in enterprise funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

RETIREMENT FUND. See PENSION TRUST FUND.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUES. (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues. See INTERFUND TRANSFERS and REFUNDS.

REVOLVING FUND. (1) An internal service fund. (2) An imprest account which is accounted for as an asset of a fund.

BARS GLOSSARY

SANCTION (COURTS). A monetary amount imposed by the court for noncompliance, usually imposed on the attorney rather than the party - not part of a judgment.

SCHEDULES. See SUPPORTING SCHEDULES.

SECURITIES. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments. See INVESTMENTS.

SEGMENT, INFORMATION. In the context of governmental financial reporting, the presentation within the *liftable* GPFS of selected information on certain individual enterprise funds. Such disclosures are required by GAAP if (1) material long-term liabilities are outstanding, (2) the disclosures are essential to ensure the GPFS are not misleading or (3) they are necessary to ensure interperiod comparability.

SELF-SUPPORTING or LIQUIDATING DEBT. Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued. See REVENUE BONDS.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SHARED TAXES. See SHARED REVENUES.

SHORT-TERM DEBT. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes contracts and accounts payable, bond anticipation notes, and interim warrants.

SINGLE AUDIT. Newly evolving expanded financial and compliance audits which are to include standardized program compliance audit elements. Single audits are expected eventually to eliminate the need for separate program compliance audits of individual federally assisted programs.

SINKING FUND. See DEBT SERVICE FUND.

SOURCE. The origin of revenues, not necessarily the payor.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL ASSESSMENT BONDS. Bonds payable from the proceeds of special assessments. These bonds are payable only from the collections of special assessments, and occur in Local Improvement Districts (LIDs) and Road Improvement Districts (RIDs).

SPECIAL ASSESSMENT LIENS RECEIVABLE. Claims which a government has upon properties until special assessments levied against them have been paid. The term normally applies to those delinquent special assessments for the collection of which legal action has been taken through the filing of claims.

SPECIAL ASSESSMENT ROLL. The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot

impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, school districts, transit authorities, port authorities, public utility districts, and irrigation districts.

SPECIAL JOURNAL. A journal containing all entries of a particular type. Examples include cash receipts journals, cash disbursement journals, purchases journals, etc. See JOURNAL and GENERAL JOURNAL.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. Under NCGA Statement 1, the use of special revenue funds is required only when legally mandated.

SPENDING MEASUREMENT FOCUS. See FLOW OF CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS.

STATE-COLLECTED LOCALLY SHARED TAX. See SHARED REVENUES.

STATEMENTS. See BASIC FINANCIAL STATEMENTS.

STATEMENT OF CASH FLOW. The basic financial statement for proprietary funds, nonexpendable trust funds, and governmental entities that use proprietary fund accounting. The statement classifies cash receipts and payments according to the type of activity (operating, noncapital financing, capital financing, or investing activities). Two methods, direct and indirect (reconciliation), can be used in presentation. This statement replaces statement of changes in financial position. See Part 4, Chapter 5 for detailed instructions.

STATEMENT OF CHANGES IN FUND EQUITY. The basic financial statement which reconciles the equity balances of an entity at the beginning and end of an accounting period in conformity with GAAP. It explains the relationship between the operating statement and the balance sheet. Under NCGA Statement 1, statements of changes in fund equity are combined with operating statements into "all-inclusive" operating statement formats.

STATEMENT OF FINANCIAL CONDITION. See BALANCE SHEET.

STATEMENT OF FINANCIAL POSITION. See BALANCE SHEET.

STATEMENT OF REVENUES AND EXPENDITURES. The basic financial statement which is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in an entity's net current assets.

STATEMENT OF REVENUES AND EXPENSES. The basic financial statement which is the proprietary fund, nonexpendable trust fund, and pension trust fund GAAP operating statement. It presents increases (revenues) and decreases (expenses) in an entity's net total assets.

STATISTICAL TABLES. Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

STORES. Goods subject to requisition and use on hand in storerooms.

SUBFUNCTION. A grouping of related activities within a particular governmental function. For example, "police" is a subfunction of the function "public safety."

SUBOBJECT. The seventh digit of all BARS account numbers. The number assigned to identify revenues and expenditures/expenses according to the character and the type of items purchased or services obtained/rendered.

SUBRECIPIENT. An entity that is a secondary or ultimate recipient of federal (grantor) financial assistance. These federal funds are distributed, under contract, by a state or local government (grantee) to the secondary recipient and are used by it in order to carry out federal assistance programs. (These funds are not to be confused with pass-through resources received as an agency that are forwarded to a provided of services.) See PASS-THROUGH RESOURCES.

SUBSIDIARY ACCOUNT. One of a group of related accounts supporting in detail the debit and credit summaries recorded in a control account (e.g., the individual property taxpayers' accounts for the taxes receivable control account in the general ledger). See CONTROL ACCOUNT.

SUBUNIT. See SUBOBJECT.

SUPPORTING SCHEDULES. Financial presentations used: (1) to demonstrate compliance with finance-related legal and contractual provisions; (2) to present information spread throughout the basic financial statements that can be brought together and shown in greater detail (e.g., schedule of taxes receivable); (3) to present greater detail for information reported in the basic financial statements (e.g., detail of revenues and expenditures by element and object); and (4) to present information not disclosed in GAAP basic financial statements (e.g., operation of cash).

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TEMPORARY LOANS. Short-term obligations representing amounts borrowed for short periods of time and usually evidenced by notes payable or warrants payable. They may be unsecured or secured by specific revenues to be collected.

TRADE DISCOUNT. An allowance, usually varying in percentage with the volume of transactions, made to those engaged in certain businesses and allowable without respect to the time when the account is paid. These discounts are commonly considered a reduction of the sales or purchase price and not earnings. The term is not to be confused with CASH DISCOUNT.

TRANSFERS. See INTERFUND TRANSACTIONS.

TRANSFER VOUCHER. A voucher authorizing transfers of cash or other resources between funds.

TRIAL BALANCE. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be "in balance."

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds. See PENSION TRUST FUND, NONEXPENDABLE TRUST FUND, and EXPENDABLE TRUST FUND.

TRUST AND AGENCY FUND. One of the eight generic fund types in governmental accounting. See TRUST FUNDS and AGENCY FUND.

UNCLASSIFIED. Any operation which uses a modified accrual or cash (single-entry) basis of accounting and therefore does not record depreciation or other expenses. Such operations should be accounted for in the general fund or in special revenue funds. See FUND TYPE.

UNEARNED INCOME. See DEFERRED CREDITS.

UNENCUMBERED APPROPRIATION. That portion of an appropriation not yet expended or encumbered.

UNEXPENDED APPROPRIATION. That portion of an appropriation not yet expended.

UNIT. The sixth digit of all BARS account numbers other than the 501 through 579 series is called "unit."

UNIT COST. A term used in cost accounting to denote the cost of producing a unit of product or rendering a unit of service; for example, the cost of treating and purifying 1,000 gallons of sewage.

UNQUALIFIED OPINION. An auditor's opinion which states that the basic financial statements of a specified entity are fairly presented in conformity with GAAP applied on a basis consistent with the prior year.

UTILITY FUND. See ENTERPRISE FUND.

VOUCHER. A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

VOUCHER SYSTEM. A system which calls for the preparation of vouchers for transactions involving payments and for the recording of such vouchers in a special book of original entry, known as a voucher register, in the order in which payment is approved.

VOUCHERS PAYABLE. Liabilities for goods and services evidenced by vouchers which have been preaudited and approved for payment but which have not been paid.

WARRANT. An order drawn by the legislative body or an officer of a government upon its treasurer directing the latter to pay a specified amount to the person named or to the bearer. It may be payable upon demand, in which case it usually circulates the same as a bank check; or it may be payable only out of certain revenues when and if received, in which case it does not circulate as freely. See REGISTERED WARRANT.

WARRANTS PAYABLE. The amount of warrants outstanding and unpaid.

WASTING ASSETS. Mines, timberlands, quarries, oil fields, and similar assets which diminish in value by the removal of their contents.

WORK IN PROCESS. The cost of partially completed products manufactured or processed, such as a partially completed printing job. Sometimes referred to as "work in progress." See CONSTRUCTION IN PROGRESS.

WORK IN PROGRESS. See CONSTRUCTION IN PROGRESS and WORK IN PROCESS.

WORKING CAPITAL FUND. See INTERNAL SERVICE FUND.

WORKING CASH FUND. See INTERNAL SERVICE FUND.

YIELD. See EFFECTIVE INTEREST RATE.

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BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
ABATEMENT					
Fees & Service Charges	343	1	1	3	39
Fines	359	1	1	3	54
Interfund Service Charges	349	1	1	3	46-47
Intergovernmental Service Charges	338	1	1	3	28-29
ACCOUNTING					
Fees & Service Charges	341	1	1	3	33
General Costs	514	1	1	4	10
Interfund Service Charges	349	1	1	3	46
ACCRUED					
Interest Paid On Investments Purchased	361	1	1	3	56
Revenues, Collection Of	385	1	1	3	65
ACTIVITY FEES (RECREATION)	347	1	1	3	44
ADJUSTMENTS	See Cash Adjustments				
ADMINISTRATION					
Costs	ELE 10				
Departments	513	1	1	4	9
ADMISSION					
Fees & Charges	347	1	1	3	44
Taxes - Business	316	1	1	3	6
Taxes - Penalties & Interest	319	1	1	3	9
ADULT					
Day Services - Fees	345	1	1	3	42
Day Services - Costs	555	1	1	4	41
Probation & Parole Service Charges	342	1	1	3	36
ADVANCES					
From Other Funds - Revenues	381	1	1	3	6 4
To Other Funds - Disbursements	581	1	1	4	51
Travel Expense Account		1	3	3	20
ADVERTISING	See Legal Notices				
ADVISORY BOARDS (SERVICES)					
And Commissions	See Specific Function				
Fees & Charges	341	1	1	3	30-34
Intergovernmental Fees & Charges	338	1	1	3	28
Legislative Costs	511	1	1	4	7
Management Costs	513	1	1	4	9
AFFIRMATIVE ACTION - COSTS	516	1	1	4	12
AGENCY					
Deposits	386	1	1	3	
	66				
Disbursements	586	1	1	4	51
Funds		1	3	1	4
AGING					
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
Service Costs	555	1	1	4	41
Service Fees	345	1	1	3	41
Transportation Service Fees	344	1	1	3	40
AGRICULTURE					
Educational Services	571	1	1	4	46
WA Department Of: Parimutuel Taxes	336	1	1	3	25
AIR POLLUTION	See Pollution Control				
AIRPORTS					
Budgetary Control	501	1	1	4	6
Expenses	546	1	1	4	35
Intergovernmental Shared Costs	338	1	1	3	29
Tariffs And Service Fees	344	1	1	3	40

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
ALARM SERVICES					
Costs	528	1	1	4	24
Fees	342	1	1	3	37
Intergovernmental	338	1	1	3	28
ALCOHOLIC BEVERAGE LICENSES/PERMITS	321	1	1	3	10
ALCOHOLISM PROGRAMS/SERVICES	See Substance Abuse				
AMBULANCE (AID CARS)					
Fees	342	1	1	3	37
Intergovernmental Service Charges	338	1	1	3	28
Service Costs	526	1	1	4	22
AMOUNT TO BE PROVIDED IN FUTURE	See Resources To Be Provided				
AMUSEMENT LICENSES AND PERMITS	321	1	1	3	10
ANCILLARY OPERATIONS	595	1	1	4	54
ANIMAL CONTROL					
Cost Of Services	539	1	1	4	31
Fees & Service Charges	343	1	1	3	39
Intergovernmental Service Charges	338	1	1	3	28
ANIMAL LICENSES	322	1	1	3	11
ANIMALS - CRUELTY TO	352	1	1	3	50
ANNUITIES PAYABLE		1	3	3	14-15
ANNUITY BENEFIT PAYMENTS	517	1	1	4	13
		1	3	3	14-15
ANTICIPATION WARRANTS/NOTES					
Nonexpenditure	582	1	1	4	51
Nonrevenue	382	1	1	3	64
ANTIQUE DEALER LICENSES	321	1	1	3	10
AQUARIUM					
Costs	575	1	1	4	4 9
Fees & Charges	347	1	1	3	44
ARBITRAGE REBATE TAX					
Accounting Guidance		1	3	10	1-6
ARCHITECT					
Costs - Other Expenditures	595-596	1	1	4	54-55
Costs - Physical Environment	532	1	1	4	25
Service Fees	343	1	1	3	38-39
Service Fees - Interfund	348-349	1	1	3	45-47
AREA AGENCY ON AGING - COSTS	555	1	1	4	41
ART EXHIBITS (COMMUNITY) - COSTS	573	1	1	4	48
ARTERIAL					
Project Grants - Urban/Rural	334	1	1	3	21
Street/Motor Vehicle Fuel Tax	336	1	1	3	25
ARTS AND CRAFTS					
Costs	574	1	1	4	48
Program Fees	347	1	1	3	44
ASPHALT					
Plant Costs	548	1	1	4	37
Sales	344	1	1	3	40
Sales - Interfund	348	1	1	3	45
ASSESSMENT/LID					
Bond Proceeds - Revenues	382	1	1	3	64
Cost Of Construction	595-596	1	1	4	54-55
Interest & Penalties	361	1	1	3	56
ASSESSMENTS					
Operating - Excise Taxes	317	1	1	3	8
Crime Victim Penalty	351	1	1	3	49
Investigative Fund	351	1	1	3	49

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
ASSESSOR'S FEES	341	1	1	3	33
ASSIGNED COUNSEL SERVICES	512	1	1	4	8
ATTORNEY - PROSECUTING (SALARIES)	334	1	1	3	21
		1	3	12	13
AUCTIONEER LICENSES AND PERMITS	321	1	1	3	10
AUDIT SERVICES					
By Function/BASUB	OBJ 40	1	1	8	16-17
Fees & Charges	341	1	1	3	33
General Costs	514	1	1	4	10
Interfund Charges	349	1	1	3	46
AUDITOR'S					
Centennial Document Preservation	336	1	1	3	26
Filings & Recordings	341	1	1	3	31
Surcharge (Preserve Records)	341	1	1	3	32
		1	3	12	28
AUDITORIUMS - COSTS	575	1	1	4	49
AUTOPSY					
Costs	563	1	1	4	44
State Grants	334	1	1	3	21
BENEFICIARIES, PAYMENTS TO	517	1	1	4	13
BEQUESTS					
Of General Fixed Assets	394	1	1	3	68
Other	367	1	1	3	61
BINDING	See Printing				
BIRTH RECORDS	562	1	1	4	44
BOARD & ROOM					
Of Prisoners	342	1	1	3	36
Of Prisoners - Intergovernmental	338	1	1	3	28
BOARDS	See Specific Type				
BOARDS - GENERAL COSTS	511	1	1	4	7
BOAT EXCISE TAX	317	1	1	3	8
BOAT SHOWS - COSTS	573	1	1	4	48
BOND ANTICIPATION NOTES/WARRANTS					
Proceeds - Nonrevenue	382	1	1	3	64
Proceeds - Other Sources	391	1	1	3	68
BOND DEPOSITS					
Surety/Performance - Costs	586	1	1	4	51
Surety/Performance - Revenues	386	1	1	3	66
BONDS					
Proceeds From Fund Debt - Nonrevenue	382	1	1	3	64
Proceeds From General Long-Term Debt	391	1	1	3	68
BONDS & REVENUE WARRANTS		1	3	9	25
BOOKS	See Publications Or Libraries				
BOUNDARY REVIEW BOARDS - COSTS	558	1	1	4	43
BRIDGE MAINTENANCE					
Costs	542	1	1	4	32-33
Extraordinary Costs	545	1	1	4	34
BUDGETING					
By Function Or BASUB	ELEMENT/SUBELEMENT 10				
Cost Of Preparation - General	514	1	1	4	10
Fees & Service Charges	341	1	1	3	33
Interfund Service Charges	349	1	1	3	46

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
BUILDINGS & CODES					
Inspection Fees	342	1	1	3	37
Maintenance	See Maintenance And Repair				
Permits	322	1	1	3	11
Permits - Cost Of Issuing	559	1	1	4	43
Rentals & Leases	See Rentals And Leases				
Security	See Security				
Standards/Enforcement - Fire Control	522	1	1	4	19
Standards/Enforcement/Development	559	1	1	4	43
Standards/Enforcement - Protective Inspection	524	1	1	4	21
Violation Fines	359	1	1	3	54
BUILDINGS & STRUCTURES					
Costs	595-596	1	1	4	54-56
BUSINESS					
Licenses & Permits	321	1	1	3	10
Taxes	316	1	1	3	6
Taxes - Penalties & Interest	319	1	1	3	9
CABLE TV					
Regulation - Costs	524	1	1	4	21
Utility Taxes	316-317	1	1	3	6-7
CAFETERIA SERVICES - COSTS	519	1	1	4	16
CAMPS - (SUMMER) FEES	347	1	1	3	44
CAMPER - EXCISE TAX	335	1	1	3	22
CAMPGROUND					
Costs	576	1	1	4	50
Inspection Fees	342	1	1	3	37
Rental Fees	362	1	1	3	58
CAPITAL LEASES					
Nonexpenditure	582	1	1	4	51
Other Costs	591-596	1	1	4	53-56
CAPITAL PROJECTS FUNDS		1	3	1	
2					
CAPRON REFUNDS	335	1	1	3	23
CASE MANAGEMENT	See Specific Type				
CASH ADJUSTMENTS	369	1	1	3	62
CASHIERS OVERAGES/SHORTAGES	369	1	1	3	62
CEMETERY					
Costs	536	1	1	4	28
Fees & Service Charges	343	1	1	3	39
Intergovernmental Shared Costs	338	1	1	3	28
CENSUS - COSTS	558	1	1	4	43
CENTENNIAL LICENSE PLATES	335	1	1	3	23
CENTRAL SERVICES					
Costs	518	1	1	4	14
Interfund Fees	348-349	1	1	3	45-47
CENTRAL STORES					
Cost Of Providing Services	519	1	1	4	16
External Sales	341-344	1	1	3	30-40
Interfund Sales	348-349	1	1	3	45-47
CERTIFICATES					
Birth - Issuance Of	562	1	1	4	44
Other - Issuance Of	524	1	1	4	21
CHARACTER OF EXPENDITURES - OTHER	590-596	1	1	4	53-56
CHARGES FOR SERVICES	See Specific Type of Services				

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
CHILD CARE					
Cost Of Providing Services	554	1	1	4	41
Fees And Service Charges	345	1	1	3	41
Health Treatments	562	1	1	4	44
Intergovernmental Service Charges	338	1	1	3	29
CHILD DEVELOPMENT - DEVELOPMENTALLY DISABLED	568	1	1	4	44
CHILD HEALTH SERVICES	562	1	1	4	44
CHILD SUPPORT - ENFORCEMENT	515	1	1	4	11
CIVIL DEFENSE	See Emergency Services				
CIVIL, PROBATE & DOMESTIC RELATIONS FILINGS	341	1	1	3	31
CLAIMANTS, PAYMENTS TO					
Cost Of Services	514	1	1	4	10
Employee Benefits	517	1	1	4	13
CLAIMS PROCESSING					
Cost Of Services	514	1	1	4	10
Employees	517	1	1	4	13
CLEARING FUND					
Disbursements - Costs	589	1	1	4	52
		1	3	3	27
Receipts - Revenue	389	1	1	3	67
		1	3	3	27
CLERK, CITY - COSTS	514	1	1	4	10
CLINIC FEES & SERVICE CHARGES	See Health				
CODE VIOLATION FINES	359	1	1	3	54
COMMERCIAL EXHIBITS - COSTS	573	1	1	4	48
COMMISSIONS - LEGISLATIVE					
Costs	511	1	1	4	7
Intergovernmental Charges	338	1	1	3	28
COMMITTEES - LEGISLATIVE					
Costs	511	1	1	4	7
Intergovernmental Charges	338	1	1	3	28
COMMUNICABLE DISEASE PROGRAMS	562	1	1	4	44
COMMUNICATIONS					
Costs	528	1	1	4	24
Emergency	See Emergency Services				
Services	342	1	1	3	37
Services - Interfund	348-349	1	1	3	45-47
COMMUNITY					
Centers	575	1	1	4	49
Development (Planning)	558	1	1	4	43
Development Services	559	1	1	4	43
Events	573	1	1	4	48
Mental Health - Costs	564	1	1	4	44
Services	557	1	1	4	42
COMPENSATION FOR LOSS OF FIXED ASSETS	395	1	1	3	69
COMPLAINTS					
Aging - Long-Term Care	555	1	1	4	41
Citizens	557	1	1	4	42
COMPREHENSIVE PLANNING	558	1	1	4	43
COMPUTER CHARGES	See Data Processing				

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
CONCESSIONS					
In General Facilities	518-519	1	1	4	14-16
In Parks	576	1	1	4	50
In Recreation & Cultural	575	1	1	4	49
Proceeds From	362	1	1	3	58
To Prisoners	523	1	1	4	20
CONDEMNATION PROCEEDINGS	See Function Benefitted, i.e., Streets				
CONFERENCE FEES & CHARGES	347	1	1	3	44
CONFIDENTIAL FUNDS		1	3	12	15-16
CONFISCATED					
Evidence	357	1	1	3	53
Property	369	1	1	3	62
CONSERVATION					
District Elections	531	1	1	4	25
Fees & Charges	343	1	1	3	38
CONSTRUCTION					
Costs - Road & Street	595	1	1	4	54
Costs - Uncapitalized	596	1	1	4	55
In Progress - Costs	595-596	1	1	4	54-55
CONSULTING SERVICES					
Fees & Charges	341	1	1	3	33
Fees - Interfund	349	1	1	3	46
Functional	See Specific BASUB And Element				
General Costs	514	1	1	4	10
CONSUMER AFFAIRS PROGRAMS	515	1	1	4	11
CONSUMER EDUCATION PROGRAM - CHARGES	347	1	1	3	44
CONTRACTOR/DEVELOPER					
Contributed Capital	388	1	1	3	67
CONTRIBUTED CAPITAL					
Nonrevenue	383	1	1	3	65
Other Increases In Equity	388	1	1	3	67
CONTRIBUTIONS					
From Active Funds	397	1	1	3	70
From Private Sources	367	1	1	3	61
To General Fixed Assets	394	1	1	3	68
CONVALESCENT CENTERS					
Cost Of Operations	561	1	1	4	44
Fees & Service Charges	346	1	1	3	43
Intergovernmental Shared Costs	338	1	1	3	29
CONVENTION CENTERS - COSTS	575	1	1	4	49
CONVENTIONS - COSTS	573	1	1	4	48
COOPERATIVE EXTENSION					
Fees & Charges	347	1	1	3	44
Service Costs	571	1	1	4	46
COPY SERVICES	341	1	1	3	33
CORONER					
Cost Of Services	563	1	1	4	44
Fees & Service Charges	346	1	1	3	43
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
CORRECTIONS	See Jail				
COSTS	See Specific Type, i.e., Sewer				
COUNCIL COSTS	511	1	1	4	7
COUNCILS	See Specific Type, i.e., Parks, Recreation				
COUNSELING	See Specific Function				
Community Services	557	1	1	4	42

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
COUNTY					
Auditor - Costs	514	1	1	4	10
Auditor's O&M Fund		1	3	12	28
Clerk	See Courts				
Fairs - Operations	519	1	1	4	16
		1	3	12	7-8
Prosecutor's Salary - State Portion	334	1	1	3	21
Road Administration Board - Arterial Projects	334	1	1	3	21
Road Taxes - Diverted	311	1	1	3	4
		1	3	12	10
Treasurer's O&M Fund		1	3	12	9
COURT COST RECOUPMENTS					
Superior Court	357	1	1	3	52
Municipal Court	357	1	1	3	53
COURTS					
Cost Of Operations - General	512	1	1	4	8
Fees & Service Charges	341	1	1	3	30-34
Fines & Forfeits	351-357	1	1	3	48-54
Interfund Fees & Charges	349	1	1	3	46
Intergovernmental Service Fees	338	1	1	3	28
Penalty/Assessment - Remittances	586	1	1	4	51
	386	1	1	3	6 6
CRIME PREVENTION - COSTS	521	1	1	4	18
CRIME VICTIM					
Compensation/Penalty - Local Portion	341	1	1	3	34
Compensation/Penalty - State Portion - Costs	586	1	1	4	51
Compensation/Penalty - State Portion - Revenues	386	1	1	3	66
Penalty Assessments	351	1	1	3	49
Services - Costs	515	1	1	4	11
CRIMINAL JUSTICE - MOTOR VEHICLE TAX	336	1	1	3	24
CRISIS CLINICS - COSTS	564	1	1	4	44
CULTURE AND RECREATION					
Costs	571-576	1	1	4	46-50
Fees & Charges	347	1	1	3	44
Intergovernmental Shared Costs	338	1	1	3	29
CUSTODIAL SERVICE					
Fees & Charges	341	1	1	3	34
General Costs	518	1	1	4	14
Interfund Charges	349	1	1	3	46
CUSTOMER					
Contributed Capital - Nonrevenue	388	1	1	3	67
Deposits - Nonrevenue	389	1	1	3	67
D.A.R.E. PROGRAM	521	1	1	4	18
DAMAGES	See Claims Or Judgements				
DATA PROCESSING					
Cost Of Services	518	1	1	4	14
Cost Of Software	OBJ 60	1	1	8	20-21
Fees & Service Charges	341	1	1	3	34
Interfund Service Charges	348-349	1	1	3	45-47
DAY CARE CENTERS - COSTS	554	1	1	4	41
DEATH CERTIFICATES - COSTS	562	1	1	4	44
DEATH INVESTIGATION/AUTOPSIES					
Cost Of Services	563	1	1	4	44
Charge For Services	346	1	1	3	43
Intergovernmental Grants	334	1	1	3	21

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
DEBT	See Specific Debt Classification				
DEBT SERVICE FUNDS		1	3	1	
2					
DECREASES IN FUND EQUITY - OTHER COSTS	588	1	1	4	52
DEFEASANCE OF DEBT - COSTS	593	1	1	4	53
DEFERRAL					
Of Debt Gains/Losses	592	1	1	4	53
DEFERRED					
Assessments	368	1	1	3	61
Compensation		1	3	3	15-18
	517	1	1	4	13
	OBJ 10	1	1	8	11, 14
Property Taxes	311	1	1	3	4
DELINQUENT					
Interest & Penalties - Taxes	319	1	1	3	9
		1	3	12	9
DEMOGRAPHIC STUDIES - COSTS	558	1	1	4	43
DEPOSITS - AGENCY	386	1	1	3	66
DETECTIVE SERVICES - COSTS	521	1	1	4	18
DETENTION	See Jail, Juvenile				
DEVELOPERS	See Contractors				
DEVELOPMENT - COSTS	558	1	1	4	43
DEVELOPMENTAL DISABILITIES PROGRAMS					
Cost Of Providing Services	568	1	1	4	44
Fees & Service Charges	346	1	1	3	43
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
DIAGNOSTIC SERVICES - JUVENILE	527	1	1	4	23
DIESEL FUEL	See Fuel				
DIKING - COSTS	531	1	1	4	25
DISABILITY	See Pension				
DISABILITY PAYMENTS	517	1	1	4	13
DISASTER RELIEF	525	1	1	4	21
DISBURSEMENTS - AGENCY	586	1	1	4	51
DISCOUNTS					
Amortization - Bonds	592	1	1	4	53
On Foreign Currency	369	1	1	3	62
DISPATCH					
Intergovernmental Service Fees	338	1	1	3	28
Service - Costs	528	1	1	4	24
Service - Fees	342	1	1	3	36-37
DISPOSITION OF FIXED ASSETS	395	1	1	3	6 9
DISPUTE RESOLUTION SURCHARGE	341	1	1	3	31
DISTRAINT COSTS - CHARGES FOR	341	1	1	3	30-34
		1	3	12	9
DISTRICT COURTS	See Courts				
DISTRICT/MUNICIPAL					
Civil Filings	341	1	1	3	31
Domestic Violence	341	1	1	3	31
DIVERTED COUNTY ROAD TAXES	311	1	1	3	4
		1	3	12	10
DOCKS/FERRIES					
Capital Outlays	595-596	1	1	4	54-55
Operation & Maintenance	546	1	1	4	35
DOG CATCHER	See Animal Control				

SUBJECT	BASUB	VOL	PT	CH	PAGES
DONATIONS	See Contributions				
DRAINAGE					
Costs	531	1	1	4	25
Storm - Costs	542	1	1	4	32
Storm - Fees & Charges	343	1	1	3	39
DRUG ABUSE SERVICES/PROGRAMS	See Substance Abuse				
DRUG BUY & INVESTIGATIVE PROGRAMS					
Costs	521	1	1	4	18
		1	3	12	15-16
DSHS ADVANCES - WORKING CAPITAL		1	3	12	12
DUMP SITES	See Solid Waste				
DUPLICATING					
Cost Of Services	518	1	1	4	14
Fees & Service Charges	341	1	1	3	33
Interfund Service Charges	348-349	1	1	3	45-46
E.E.O.C. (EQUAL EMPLOYMENT OPPORTUNITY COMMISSION)	See Equal Employment Opportunity				
EARLY EXTINGUISHMENT OF DEBT	593	1	1	4	53
EASEMENTS	542	1	1	4	32-33
ECONOMIC ENVIRONMENT					
Fees & Charges	345	1	1	3	41-42
Cost Of Services	551-559	1	1	4	39-43
EDUCATION					
Crime Prevention Programs	521	1	1	4	18
Fees & Service Charges	347	1	1	3	44
Fire Prevention Programs	522	1	1	4	19
General Programs	571	1	1	4	46
Health Programs	562	1	1	4	44
Interfund Service Charges	349	1	1	3	47
Intergovernmental Shared Costs	338	1	1	3	29
Recreational	574	1	1	4	48
Tuition Costs	OBJ 40	1	1	8	16-17
Veterans Counseling	553	1	1	4	41
EDUCATIONAL MATERIALS	See Libraries				
ELDERLY	See Aging				
ELECTIONS					
Allocation Of Costs	511	1	1	4	7
		1	3	12	17-26
Candidate Filing Fees	341	1	1	3	34
Conservation Districts	531	1	1	4	25
ELECTRIC AND GAS UTILITIES/SERVICES					
Cost Of Providing Service	533	1	1	4	26
Inspection Costs (Protective)	524	1	1	4	21
Inspection Fees (Protective)	342	1	1	3	37
Licenses/Permits	321-329	1	1	3	10-11
Operations & Maintenance - Costs	533	1	1	4	26
Sales & Service Charges	343	1	1	3	38-39
Taxes	316	1	1	3	6
ELECTRONIC FUND TRANSFERS		1	3	2	1-2
EMERGENCY SERVICE					
Communication Service - Costs	528	1	1	4	24
Crisis Clinic - Costs	564	1	1	4	44
Emergency Aid - Costs	526	1	1	4	22
Fees & Charges	342	1	1	3	37
General Emergencies - Costs	525	1	1	4	21
Interfund Service Fees	349	1	1	3	46
Intergovernmental Service Fees	338	1	1	3	28

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
EMINENT DOMAIN	See Specific Function Benefited, i.e., Streets				
EMPLOYEE BENEFITS					
Costs	517	1	1	4	13
Employee Paid Portion	OBJ 10	1	1	8	14
Employer Paid Portion	OBJ 20	1	1	8	14
Fees For Program Services	341	1	1	3	34
Interfund Service Fees	348-349	1	1	3	45-46
EMPLOYEE TRAVEL		1	3	3	19-21
EMPLOYEE WITHHOLDING - TRUST CONTRIBUTIONS	369	1	1	3	62
EMPLOYMENT					
Developmentally Disabled	568	1	1	4	44
Opportunity And Development Services	552	1	1	4	40
Opportunity Services - Intergovernmental	338	1	1	3	29
Programs For Elderly	555	1	1	4	41
Services - Veterans	553	1	1	4	41
ENERGY CONSERVATION					
Fees & Charges	343	1	1	3	38
Service Costs	531	1	1	4	25
ENFORCEMENT					
Law	521	1	1	4	18
Regulations (Licensing)	524	1	1	4	21
ENGINEERING					
Costs - General	532	1	1	4	25
Costs - Road and Street Maintenance	542	1	1	4	32-33
Fees & Charges	343	1	1	3	38
Interfund Service Fees	348-349	1	1	3	45-47
Intergovernmental Service Fees	338	1	1	3	29
ENTERPRISE FUNDS		1	3	1	3
ENTITLEMENTS					
Federal	332	1	1	3	18-19
Interlocal	337	1	1	3	27
State	336	1	1	3	24-26
ENTRY FEES - PARTICIPANTS	347	1	1	3	44
ENVIRONMENT, ECONOMIC - COSTS	551-559	1	1	4	39-43
ENVIRONMENTAL					
Impact Statement Costs	539	1	1	4	31
Preservation - Costs	531	1	1	4	25
Review Documents - Fees	345	1	1	3	42
ENVIRONMENTAL HEALTH					
Fees & Charges	346	1	1	3	43
Interfund Service Fees	349	1	1	3	47
Intergovernmental Service Fees & Charges	338	1	1	3	29
Program Costs	562	1	1	4	44
EQUAL EMPLOYMENT OPPORTUNITY					
Personnel - Costs	516	1	1	4	12
Programs - Costs	552	1	1	4	40
EQUALIZATION					
Boards	514	1	1	4	10
Motor Vehicle Excise Tax	336	1	1	3	24-25
EQUIPMENT					
Maintenance & Repair Charges	344	1	1	3	40
Maintenance & Repair Charges - Interfund	348-349	1	1	3	45-47
Rentals & Leases	362	1	1	3	58
Rentals & Leases - Interfund	365	1	1	3	59
Permits	322	1	1	3	11

SUBJECT	BASUB	VOL	PT	CH	PAGES
EQUITY, INCREASES IN	388	1	1	3	67
EVENT ADMISSION FEES	347	1	1	3	44
EVIDENCE	See Enforcement				
EVIDENCE BUYING	See Drug Buy Programs				
EXCHANGE, CURRENCY	369	1	1	3	62
EXCISE TAXES	See Tax				
EXECUTIVE DEPARTMENTS	513	1	1	4	9
EXHIBIT ADMISSION FEES	347	1	1	3	44
EXPENDABLE TRUST FUNDS		1	3	1	4
EXPERIENCE RATING CREDITS	See Insurance				
EXPERT WITNESS - COSTS	512	1	1	4	8
EXTENSION AGENTS - COSTS	571	1	1	4	46
EXTINGUISHMENT OF DEBT	See Early Extinguishment of Debt				
EXTRAORDINARY					
Items - Uses	593	1	1	4	53
FABRICATION SHOPS					
Costs	519	1	1	4	16
Interfund Charges	348-349	1	1	3	45-47
FACILITIES					
Costs	ELE 50				
Road & Street	543	1	1	4	34
Uncapitalized	596	1	1	4	55
FAIRGROUNDS - COSTS	575	1	1	4	49
FAIRS - COSTS	573	1	1	4	
48					
FAIRS, COUNTY - OPERATIONS	519	1	1	4	16
		1	3	12	7-8
FALSE ALARM - FINES	359	1	1	3	54
FAMILY COUNSELING PROGRAMS - COSTS	554	1	1	4	41
FAMILY COURT					
Conciliation Fees	345	1	1	3	41
Costs	512	1	1	4	8
FAMILY PLANNING PROGRAMS - COSTS	562	1	1	4	44
FARES - TRANSPORTATION	344	1	1	3	40
FEDERAL CONTRIBUTED CAPITAL					
Resources	383	1	1	3	65
FEDERAL					
Agencies And Programs		1	1	8	4-9
Entitlements, Impact Payments	332	1	1	3	18-19
Flood Control Leases	332	1	1	3	18
Forest Yield	333	1	1	3	20
Geothermal Leases	332	1	1	3	19
Grants	331, 333	1	1	3	17, 20
Grazing Leases	332	1	1	3	18
FEES	See Specific Type				
FERRIES					
Capital Outlays	595-596	1	1	4	54-55
County Motor Vehicle Fuel Tax	334	1	1	3	21
Operation & Maintenance	546	1	1	4	35
Toll Fees	344	1	1	3	40
FIDUCIARY					
Funds		1	3	1	4
Services - General Costs	514	1	1	4	10

SUBJECT	BASUB	VOL	PT	CH	PAGES
FILING AND RECORDING					
Election Candidate Fees	341	1	1	3	34
Fees & Charges	341	1	1	3	30-31
FILM RENTALS	See Libraries				
FINANCIAL SERVICES					
Fees & Charges	341	1	1	3	33-34
General Costs	514	1	1	4	10
FINANCING					
Sources - Other	391-397	1	1	3	68-70
Uses - Other	597	1	1	4	55
FINES AND FORFEITS	351-359	1	1	3	48-54
FIRE INSURANCE PREMIUM TAX	336	1	1	3	26
FIRE PROTECTION SERVICES					
Cost Of Providing Services	522	1	1	4	19
Fees & Charges	342	1	1	3	36
Interfund Service Charges	349	1	1	3	46
Intergovernmental Service Charges	338	1	1	3	28
FIRST AID					
Service Costs	526	1	1	4	22
Training Fees	347	1	1	3	44
FIXED ASSETS					
Cost Of	595-596	1	1	4	54-55
Disposition Of	395	1	1	3	69
FLOOD CONTROL					
Fees & Charges	343	1	1	3	38
Interfund Service Charges	349	1	1	3	47
Leases - Federal	332	1	1	3	18
Service Costs	531	1	1	4	25
FOOD					
Handler Permits	321	1	1	3	10
Sales Of	341	1	1	3	33
Service - Costs	519	1	1	4	16
FOOD STAMP COMMISSIONS	345	1	1	3	41
FORECLOSURE		1	3	12	9
FOREIGN CURRENCY EXCHANGE ADJUSTMENTS	369	1	1	3	62
FOREST BOARD LAND - STATE	335	1	1	3	23
FOREST PATROL					
Agency Deposits	386	1	1	3	66
Agency Disbursements	586	1	1	4	51
FOREST TAXES	See Timber Tax				
FORFEITS	351-359	1	1	3	48-54
FRANCHISE FEES	321	1	1	3	10
FUEL					
Depots	548	1	1	4	37
Sales	344	1	1	3	40
Sales - Interfund	348	1	1	3	45
Taxes	334, 336	1	1	3	21, 25
FUND BALANCE					
Expenditures/Uses	508	1	1	4	6
Resources	308	1	1	3	4
FUND TRANSFERS - ELECTRONIC		1	3	2	1-2
G.O. BONDS					
Advance Refunded Issues		1	3	9	27
Proceeds	382	1	1	3	64
	391	1	1	3	68

SUBJECT	BASUB	VOL	PT	CH	PAGES
GAINS/LOSSES					
On Fixed Asset Disposition	395	1	1	3	69
On Investments	361	1	1	3	56
On Refunding Bonds	593	1	1	4	53
GAMBLING					
Excise Taxes	317	1	1	3	8
Licenses	321	1	1	3	10
Tax Enforcement	521	1	1	4	18
GARBAGE	See Solid Waste				
GARBAGE/WATER/SEWER - COMBINED FUND	See Water/Sewer/Garbage				
GAS UTILITIES/SERVICES	See Electric And Gas Utilities/Services				
GASOLINE	See Fuel				
GENERAL FUNDS		1	3	1	1
GENERAL LONG-TERM DEBT	See Specific Purpose				
GENERAL OBLIGATION BONDS	See G.O. Bonds				
GEOTHERMAL LEASES - FEDERAL	332	1	1	3	19
GERIATRIC CARE	See Aging				
GIFTS	See Contributions				
GOLF COURSES					
Costs	576	1	1	4	50
Fees & Charges	347	1	1	3	44
GOVERNMENTAL FUNDS		1	3	1	1-2
GRANT ADMINISTRATION	514	1	1	4	10
		1	3	5	1-5
GRANTS	Also See Federal, State, Or Interlocal				
		1	1	8	1-9
GRAVEL					
Operations & Maintenance Costs	548	1	1	4	37
Sales	344	1	1	3	40
Sales - Interfund	348	1	1	3	45
GRAZING LEASES - FEDERAL	332	1	1	3	18
GROWTH MANAGEMENT ACT					
Impact Fees	345	1	1	3	42
Real Estate Excise Tax	317	1	1	3	7
GUN PERMITS					
Local Share	322	1	1	3	11
State Share - Costs	586	1	1	4	51
State Share - Resources	386	1	1	3	66
HANDICAPPED SERVICES					
General Program Costs	556	1	1	4	42
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
Transportation Service Fees	344	1	1	3	40
HARBOR LEASES	336	1	1	3	26
HARVEST TAX, REFORESTATION	335	1	1	3	23
HAZARDS	See Abatement				
HEALTH					
Cost - Programs	561-568	1	1	4	44
Fees & Service Charges	346	1	1	3	43
Health Code Violation Fines	359	1	1	3	54
Insurance	See Insurance				
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
Licenses & Permits	321	1	1	3	10
HISTORICAL					
Celebrations - Costs	573	1	1	4	48
Museums - Cost	575	1	1	4	49

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
HOME					
Economics	571	1	1	4	46
Shows	573	1	1	4	48
HOOK-UP CHARGES/UTILITY	388	1	1	3	67
HORTICULTURE	571	1	1	4	46
HOSPITALS					
Cost Of Operations	561	1	1	4	44
Fees & Service Charges	346	1	1	3	43
Intergovernmental Shared Costs	338	1	1	3	29
HOTEL/MOTEL					
Convention/Trade Center Tax	313	1	1	3	5
Transient Tax	313	1	1	3	5
HOUSEHOLD TAXES	317	1	1	3	8
HOUSING SERVICES					
Fees & Service Charges	345	1	1	3	42
For Elderly	555	1	1	4	41
For Handicapped	556	1	1	4	42
For Veterans	553	1	1	4	41
General Costs	559	1	1	4	43
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
Rentals & Leases	362	1	1	3	58
Rental & Leases - Interfund	365	1	1	3	59
IMPACT FEES					
Public Facilities	345	1	1	3	42
Transportation	344	1	1	3	40
IMPACT PAYMENTS					
Federal	332	1	1	3	18-19
Interlocal	337	1	1	3	27
State	336	1	1	3	24-26
IMPROVEMENT DISTRICTS	See Assessments/LID				
IMPROVEMENTS - UNCAPITALIZED	596	1	1	4	55
IN LIEU TAXES					
Federal	332	1	1	3	18-19
Interlocal	337	1	1	3	27
State	336	1	1	3	24-26
INDIGENT DEFENSE - COSTS	512	1	1	4	8
INFORMATION					
Environmental	531	1	1	4	25
Program Costs	557	1	1	4	42
Services	See Specific Group Benefited, i.e., Veterans				
Services - Fees & Charges	345	1	1	3	41
Services - Interfund	349	1	1	3	47
Services - Intergovernmental	338	1	1	3	29
INFRASTRUCTURE EXPENDITURES	596	1	1	4	55
INSPECTIONS					
Fire Prevention	522	1	1	4	19
Interfund Service Charges	349	1	1	3	46
Intergovernmental Shared Costs	338	1	1	3	28
Protective	342	1	1	3	37
	524	1	1	4	21
Public Health	562	1	1	4	44

SUBJECT	BASUB	VOL	PT	CH	PAGES
INSURANCE					
Claims/Recovery Receipts	363	1	1	3	58
Claims/Recovery Receipts - Fixed Assets	395	1	1	3	69
Claims/Recovery Receipts - Interfund	365	1	1	3	59
Costs	514	1	1	4	10
	OBJ 40	1	1	8	16
Costs - Employee Benefit Programs	OBJ 20	1	1	8	14
Costs - Interfund	OBJ 90	1	1	8	23
Premium Receipts	363	1	1	3	58
Premium Receipts - Interfund	365	1	1	3	59
Premium Tax - Fire	336	1	1	3	26
INTANGIBLE ASSETS	191	1	1	2	36
INTERCOMMUNICATION SYSTEMS	See Communications				
INTEREST					
Costs	592	1	1	4	53
Earnings - Investments	361	1	1	3	56
Earnings - Special Assessments	361	1	1	3	56
Interfund Loan	366	1	1	3	60
Revenue - Delinquent Taxes	319	1	1	3	9
INTERFUND TRANSACTIONS					
Contributed Capital - By Other Funds	383	1	1	3	65
Insurance Premiums	365	1	1	3	59
Interest	366	1	1	3	60
Licenses & Permits	329	1	1	3	11
Loans - Disbursements	581	1	1	4	51
Loans - Guidelines		1	3	4	1
Loans - Receipts	381	1	1	3	64
		1	3	4	1
Miscellaneous Revenues	365-366	1	1	3	59-60
Sales & Service Charges	348-349	1	1	3	45-47
Taxes	314	1	1	3	5
Transfers	See Residual Equity And Operating Transfers				
INTERGOVERNMENTAL TRANSACTIONS					
Loan Proceeds	382	1	1	3	64
Revenues	331-338	1	1	3	17-29
INTERLOCAL					
Agreements		1	3	5	7-8
Grants & Entitlements	337	1	1	3	27
INTERNAL SERVICE FUNDS					
Accounting For		1	3	7	35
Description		1	3	1	3
Miscellaneous Revenue	365	1	1	3	59
Sales & Service Charges	348	1	1	3	45
INTERNAL SERVICES					
General Government	518-519	1	1	4	14-16
Municipal Vehicles And Public Works Equipment	548	1	1	4	37-38
INVESTIGATIONS					
Coroner	563	1	1	4	44
Criminal	521	1	1	4	18
Death - State Funded	334	1	1	3	21
Fire	522	1	1	4	19
Juvenile	527	1	1	4	23
INVESTIGATIVE FUNDS	See Confidential Funds				

SUBJECT	BASUB	VOL	PT	CH	PAGES
INVESTMENTS					
Accounting Procedures		1	3	6	1-14
Accrued Interest Paid	361	1	1	3	56
Gains & Losses	361	1	1	3	56
In Joint Ventures		1	3	5	8-13
Interest Earnings	361	1	1	3	56-57
Proceeds From Sale Of - Receipts	384	1	1	3	65
Purchase Of - Costs	584	1	1	4	51
Service Fees	361	1	1	3	56-57
IRRIGATION SERVICES					
Fees & Charges	343	1	1	3	38
Utility Costs	531	1	1	4	25
ISSUANCE OF DUPLICATE INSTRUMENTS		1	3	9	31
JAILS					
Cost Of Operations	523	1	1	4	20
Intergovernmental Service Charges	338	1	1	3	28
Juvenile Service Costs	527	1	1	4	23
Juvenile Service Fees	342	1	1	3	37
Work Release Program Fees	342	1	1	3	36
JANITORIAL SERVICES	See Custodial Service				
JOBS	See Employment				
JOBBING AND CONTRACT WORK	519	1	1	4	16
JOINT VENTURES					
Accounting Procedures		1	3	5	7-13
JUDGMENTS	See Claims & Judgements				
JUDICIAL SERVICES - COSTS	512	1	1	4	8
JUVENILE COURTS	See Courts				
JUVENILE PROGRAMS/SERVICES					
Costs Of Providing	527	1	1	4	23
Fees & Charges	342	1	1	3	36-37
Interfund Service Charges	349	1	1	3	46
Intergovernmental Service Charges	338	1	1	3	28
KITCHEN SERVICES					
Costs - Jail	523	1	1	4	20
General Costs	519	1	1	4	16
L.I.D. (LOCAL IMPROVEMENT DISTRICTS)	See Assessment/LID				
LABORATORY					
Costs - Health	562	1	1	4	44
Costs - Law Enforcement	521	1	1	4	18
Fees & Charges - Health	346	1	1	3	43
LAND USE COMMISSION - COSTS	558	1	1	4	43
LANDFILL CLOSURE COSTS		1	3	12	29-30
LANDSCAPING	See Roadside				
LAUNDRY	See Custodial Service				
LAW ENFORCEMENT					
Cost Of Providing Services	521	1	1	4	18
Fees & Service Charges	342	1	1	3	36
Interfund Service Charges	349	1	1	3	46
Intergovernmental Service Charges	338	1	1	3	28
LEASES					
Municipal		1	3	9	3
Proceeds	382	1	1	3	64
	391	1	1	3	68
Revenues	362	1	1	3	58
Revenues - Interfund	365	1	1	3	59

SUBJECT	BASUB	VOL	PT	CH	PAGES
LEASEHOLD					
Excise Tax	317	1	1	3	7
Improvements - Capital Outlays	595-596	1	1	4	54-55
Taxes Collected - Deposits	386	1	1	3	66
Taxes Collected - Disbursements	586	1	1	4	51
LEGAL NOTICES - COSTS	511	1	1	4	7
LEGAL SERVICES					
Costs	515	1	1	4	11
Fees & Charges	341	1	1	3	30-34
Interfund Service Fees	349	1	1	3	46
Intergovernmental Service Fees	338	1	1	3	28
LEGISLATIVE COSTS	511	1	1	4	7
LEISURE ACTIVITIES	574	1	1	4	48
LEOFF - PENSION PAYMENTS	521-522	1	1	4	18-19
LESSONS	See Education Or Type Of Activity				
LIABILITIES	See Specific Type				
LIBRARIES					
Fees & Charges	347	1	1	3	44
Fines	359	1	1	3	54
Cost Of Services	572	1	1	4	47
Interfund Service Charges	349	1	1	3	47
Intergovernmental Shared Costs	338	1	1	3	29
Law	512	1	1	4	8
LICENSE PLATES - CENTENNIAL	335	1	1	3	23
LICENSES AND PERMITS	321-329	1	1	3	10-11
LICENSING SERVICES					
Insurance Costs	514	1	1	4	10
Insurance Fees - Motor Vehicles	341	1	1	3	33
LIQUIDATED DAMAGES	See Claims & Judgements				
LIQUOR BOARD PROFITS	336	1	1	3	26
		1	3	12	11
LIQUOR EXCISE TAX	336	1	1	3	26
		1	3	12	11
LOANS					
DSHS Working Capital Advances		1	3	12	12
Interfund	See Interfund Loans				
LOCAL IMPROVEMENT DISTRICTS	See Assessment/LID				
LONG-TERM OBLIGATIONS	See Specific Type				
LOSSES	See Gains/Losses				
LUNCH PROGRAM CHARGES	341	1	1	3	34
MACHINERY					
Capital Outlays	595-596	1	1	4	54-55
MAINTENANCE AND REPAIR					
Central Services	518	1	1	4	14
Facilities	See Custodial Service				
General Government Services	518	1	1	4	14
Municipal Vehicles	548	1	1	4	
37-38					
Public Works Equipment	548	1	1	4	37-38
Road & Street - Costs	542	1	1	4	32-33
Road & Street - Fees	344	1	1	3	40
Road & Street - Interfund Service Charges	349	1	1	3	47
Road & Street - Intergovernmental Service Charges	338	1	1	3	29
MANUFACTURING					
Asphalt/Gravel/Sand	548	1	1	4	37-38
Other Costs	519	1	1	4	16

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
MAPS	See Publications				
MARINAS - COSTS	575	1	1	4	49
MECHANICAL SHOP					
Costs	548	1	1	4	37
Repair Charges	344	1	1	3	40
MEDIC 1	See Ambulance				
MEDICAL CARE	See Health				
MENTAL HEALTH	See Health				
MENTAL RETARDATION	See Handicapped Services				
MERCHANDISE					
Sales Of	341	1	1	3	33
MILITARY FOREST YIELD	332	1	1	3	18
MISCELLANEOUS REVENUES	361-369	1	1	3	56-62
MISSING PERSONS PROGRAMS	See Investigations				
MOBILE HOME					
Assistance Program	317	1	1	3	8
Excise Tax - State	335	1	1	3	22
MOORAGE FEES	362	1	1	3	58
MOSQUITO CONTROL PROGRAMS - COST	539	1	1	4	31
MOTOR/VEHICLE					
Excise Tax - Criminal Justice	336	1	1	3	24
Excise Tax - Equalization & Refunds	336	1	1	3	25
Excise Tax - Local	317	1	1	3	7
Excise Tax - State	335	1	1	3	22
Fuel Tax - City Street	336	1	1	3	25
Fuel Tax - County Ferries	334	1	1	3	21
Fuel Tax - County Road	336	1	1	3	25
Fuel Tax - Street Improvement	336	1	1	3	25
Fuel Tax - Urban Arterial	334	1	1	3	21
License Processing Fees	341	1	1	3	33
Pool Service Costs	548	1	1	4	38
MUNICIPAL COURTS	See Courts				
MUSEUMS					
Costs	575	1	1	4	49
Fees & Charges	347	1	1	3	44
NATURAL GAS					
Sales	343	1	1	3	38
Utilities	533	1	1	4	26
NATURAL RESOURCES					
Costs	531	1	1	4	25
Fees & Charges	343	1	1	3	38
Service Charges	349	1	1	3	47
NONEXPENDABLE TRUST FUNDS		1	3	1	4
NONEXPENDITURES	581-589	1	1	4	51-52
NONREVENUES	381-389	1	1	3	64-67
NOTES					
Proceeds Of	382	1	1	3	64
	391	1	1	3	68
To Financial Statements		1	4	7	1-65
NUISANCE CONTROL					
Fees & Charges	343	1	1	3	39
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	28
Program Costs	539	1	1	4	31

SUBJECT	BASUB	VOL	PT	CH	PAGES
NURSING HOMES	See Hospitals Or Convalescent Centers				
OCCUPANCY STANDARDS - COSTS	559	1	1	4	43
OCCUPATION	See Business				
OMBUDSMAN SERVICES	See Complaints or Information				
OPERATING					
Assessments	317	1	1	3	8
Transfers - In	397	1	1	3	70
Transfers - Out	597	1	1	4	55
OPERATIONS AND MAINTENANCE	See Specific Type				
OTHER FINANCING SOURCES	391-397	1	1	3	68-70
OTHER FINANCING USES	597	1	1	4	55
OVERAGES-CASHIERS	369	1	1	3	62
OVERDUE BOOKS	See Libraries				
OVERLOAD PERMITS	322	1	1	3	11
PUBLIC EMPLOYEES RETIREMENT SYSTEM	See Pension				
PARIMUTUEL TAXES	336	1	1	3	25
PARK FACILITIES					
Intergovernmental Service Charges	338	1	1	3	29
Operations & Maintenance - Costs	576	1	1	4	50
PARKING					
Fees & Charges	362	1	1	3	58
Fees & Charges - Interfund	365	1	1	3	59
Facilities - Construction	595	1	1	4	54
Facilities - Operations & Maintenance	542	1	1	4	32
Infractions	354	1	1	3	50
Tax	316	1	1	3	6
PAROLE	See Jail				
PARTS					
Sales	344	1	1	3	40
Sales - Interfund	348-349	1	1	3	45-47
Stores - Operation & Maintenance Costs	548	1	1	4	37
PATHS & TRAILS					
Accounting Procedures		1	3	12	27
Construction	595	1	1	4	54
Maintenance	542	1	1	4	32
Revenue	336	1	1	3	25
PATROL	See Law Enforcement				
PAYROLL ACCOUNTING		1	3	3	13-18
PENALTIES					
Civil Penalties	352	1	1	3	50
Criminal Non-Traffic	356	1	1	3	51
Criminal Traffic	355	1	1	3	51
Miscellaneous	359	1	1	3	54
Non-Parking Infraction	353	1	1	3	50
On Assessments	361	1	1	3	56
On Business Licenses	321	1	1	3	10
On Non-Business Licenses	322	1	1	3	11
On Delinquent Taxes	319	1	1	3	9
Parking Infraction	354	1	1	3	50
PENSION					
Administrative Costs	517	1	1	4	13
Disability Payments	517	1	1	4	13
Employee Contributions	OBJ 10	1	1	8	14
Employer Contributions	OBJ 20	1	1	8	14
Trust Funds		1	3	1	4

BARS INDEX
(By Subject)

SUBJECT	BASUB	VOL	PT	CH	PAGES
PERFORMANCE					
Bonds - Forfeited	359	1	1	3	54
Deposits - Disbursement	586	1	1	4	51
Deposits - Receipt	386	1	1	3	66
PERMIT/GUN	See Gun Permits				
PERMITS & LICENSES	321-329	1	1	3	10-11
PERMITS - ISSUE COSTS	See Licensing Services				
PERS	See Pension				
PERSONAL PROPERTY TAXES	311	1	1	3	4
PERSONNEL SERVICES					
Costs	516	1	1	4	12
	OBJ 10	1	1	8	14
Fees & Charges	341	1	1	3	34
Interfund Service Charges	348-349	1	1	3	45-46
Intergovernmental Service Charges	338	1	1	3	28
PEST CONTROL	See Nuisance Control				
PETTY CASH		1	3	3	23-24
PHOTOCOPY SERVICES					
Fees & Charges	341	1	1	3	33
Interfund Service Charges	348-349	1	1	3	46
PHYSICAL ENVIRONMENT PROGRAMS					
Costs	531-539	1	1	4	25-31
Fees & Service Charges	343	1	1	3	38-39
PITS AND QUARRIES					
Costs	548	1	1	4	37
Sales	344	1	1	3	4 0
Sales - Interfund	348	1	1	3	45
PLACEMENT/JOB - PROGRAM COSTS	552	1	1	4	40
PLANNING					
Community Development Costs	558	1	1	4	43
Fees & Charges	345	1	1	3	42
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
Property Management	518	1	1	4	14
Roads & Streets	543	1	1	4	34
PLANS					
Engineering	532	1	1	4	25
Review - Buildings	559	1	1	4	43
PLEDGES - PRIVATE SOURCES	367	1	1	3	61
PLUMBING PERMITS	322	1	1	3	11
POLICE					
Costs	521	1	1	4	18
Licenses & Permits	321	1	1	3	10
Radio Services	See Communications				
POLLUTION CONTROL					
Fees & Charges	343	1	1	3	38
Fines	359	1	1	3	54
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	28
Service Costs	531	1	1	4	25
POPULATION STUDIES	558	1	1	4	43
PORT					
Expenses	546	1	1	4	35
Intergovernmental Shared Costs	338	1	1	3	29
Tariffs & Service Fees	344	1	1	3	40

SUBJECT	BASUB	VOL	PT	CH	PAGES
POUND	See Animal Control				
PREMIUMS					
Amortization - Bonds	592	1	1	4	53
On Foreign Currency	369	1	1	3	62
PRESERVATION - ENVIRONMENTAL	531	1	1	4	25
PRINTING					
Costs Of Service	518	1	1	4	14
Fees & Service Charges	341	1	1	3	33
Interfund Service Charges	348-349	1	1	3	46
PRIOR					
Year(s) Corrections - Equity Decreases	588	1	1	4	52
PRISON	See Jail				
PRIVATE					
Contributions & Donations	See Contributions				
Grants	367	1	1	3	61
Harvest Tax	312	1	1	3	4
PRIVILEGE TAX	335	1	1	3	23
PROBATION	See Jail				
PROCEEDS					
From Sale Of Fixed Assets	395	1	1	3	69
From Sale Of Unclaimed Property	369	1	1	3	62
Sales	See Specific Item Sold				
PROFESSIONAL SERVICES	See Specific Type				
PROFITS - LIQUOR BOARD	336	1	1	3	2 6
		1	3	12	11
PROGRAM FEES - CULTURE & RECREATION	347	1	1	3	44
PROGRAMMING	See Data Processing				
PROPANE	See Fuel				
PROPERTY					
Room - Costs	521	1	1	4	18
Taxes - Deferred	311	1	1	3	4
Taxes - Delinquent		1	3	12	9
Taxes - General	311	1	1	3	4
Taxes - Penalties & Interest	319	1	1	3	9
PROPERTY MANAGEMENT					
Cost Of Services	518	1	1	4	14
Fees & Charges	341	1	1	3	34
Interfund Service Charges	348	1	1	3	45
PROPRIETARY FUNDS		1	3	1	3
PROSECUTOR'S SALARY - STATE SHARE	334	1	1	3	21
PROTECTION SERVICES	521	1	1	4	18
PROTECTIVE					
Inspection - Costs	524	1	1	4	21
Inspection - Fees & Charges	342	1	1	3	37
Licenses & Permits	321	1	1	3	10
PUBLICATIONS					
Sales Of	341	1	1	3	33
Services - Official	511	1	1	4	7
PURCHASING SERVICES					
Costs	518	1	1	4	14
Fees & Charges	341	1	1	3	34
Interfund Service Charges	348	1	1	3	45
QUARRY OPERATIONS	See Pits And Quarries				
RADIOS	See Communications				

SUBJECT	BASUB	VOL	PT	CH	PAGES
RAILROADS					
Business & Occupation Taxes	316	1	1	3	6
Costs	547	1	1	4	36
Intergovernmental Shared Costs	338	1	1	3	29
Tariffs & Fares	344	1	1	3	40
REAL & PERSONAL PROPERTY TAXES	311	1	1	3	4
REAL ESTATE					
Excise Taxes	317	1	1	3	7
Property Taxes	311	1	1	3	4
RECORDING AND FILING	341	1	1	3	30-31
RECORDS SERVICES					
Costs	514	1	1	4	10
Fees & Charges	341	1	1	3	30-34
Search Fees - County Auditor	341	1	1	3	32
RECREATION PROGRAMS					
Costs	571-576	1	1	4	46-50
Fees & Charges	347	1	1	3	44
Interfund Service Charges	349	1	1	3	47
Intergovernmental Shared Costs	338	1	1	3	29
REDEMPTION OF DEBT	See Specific Type				
REFORESTATION HARVEST TAX	335	1	1	3	23
REFUNDING BONDS		1	3	9	27-30
REFUNDS					
Capron	335	1	1	3	23
Pensions	517	1	1	4	13
REFUSE STATIONS	See Solid Waste				
REMITTANCES					
Agency Deposits	386	1	1	3	66
Agency Disbursements	586	1	1	4	51
State - Courts	386	1	1	3	66
To Refunding Trustees	593	1	1	4	53
RENTAL SERVICES					
Costs	548	1	1	4	38
Fees & Charges	362	1	1	3	58
Fees & Charges-Interfund	365	1	1	3	59
REPAIR	See Maintenance & Repair				
RESCUE					
Emergency Aid Costs	526	1	1	4	22
Intergovernmental Service Charges	338	1	1	3	28
Search And - Costs	525	1	1	4	21
RESIDUAL EQUITY					
Transfers - In	387	1	1	3	67
Transfers - Out	587	1	1	4	52
RESOLUTIONS - PUBLISHING COSTS	511	1	1	4	7
RESOURCES					
Basic Accounts	310-397	1	1	3	4-70
RETAIL SALES TAXES	313	1	1	3	5
RETIREMENT	See Pension				
REVENUE					
Basic Accounts	310-397	1	1	3	4-70
Warrants		1	3	9	25
REVENUE BONDS					
Advanced Refunded Issues		1	3	9	27-30
Proceeds	382	1	1	3	64

SUBJECT	BASUB	VOL	PT	CH	PAGES
REVOLVING FUNDS					
County Auditor's O&M		1	3	12	28
County Fair Operations		1	3	12	7-8
County Treasurer's O&M		1	3	12	9
RISK MANAGEMENT					
Costs	514	1	1	4	10
Fees & Charges	341	1	1	3	33
Principles		1	3	12	33-46
Transfer Payments	514	1	1	4	10
Transfer Payments - Employee Related	517	1	1	4	13
Transfer Payments - Interfund	OBJ 90	1	1	8	23
ROADS AND STREETS					
Arterial Project Grants	334	1	1	3	21
Construction - Costs	595	1	1	4	54
Construction - Interfund Service Charges	349	1	1	3	47
Construction - Intergovernmental Service Charge	338	1	1	3	29
Extraordinary Operations	545	1	1	4	34
Fabrication Shops	519	1	1	4	16
General Administration	543	1	1	4	34
Sales of Materials	344	1	1	3	40
Sales of Materials - Interfund	348	1	1	3	45
Maintenance - Costs	542	1	1	4	32-33
Maintenance - Interfund Service Charges	349	1	1	3	47
Maintenance - Intergovernmental Service Charges	338	1	1	3	29
Permits	322	1	1	3	11
ROADSIDE					
Development Costs	595	1	1	4	54
Maintenance Costs	542	1	1	4	33
ROCK	See Pits And Quarries				
RODENT CONTROL	See Nuisance Control				
ROYALTIES					
Property Use	362	1	1	3	58
Subscriptions	347	1	1	3	44
SALARIES					
Object Coding	OBJ 10	1	1	8	14
Prosecuting Attorney - State Portion	334	1	1	3	21
		1	3	12	13
SALARY FUND					
Disbursements	589	1	1	4	52
Receipts	389	1	1	3	67
SALES	See Specific Items Sold				
SALES TAX COLLECTIONS					
Agency Deposit	386	1	1	3	66
Agency Disbursement	586	1	1	4	51
SALES TAXES-LOCAL PORTION					
Penalties & Interest	319	1	1	3	9
Retail	313	1	1	3	5
SAND					
Operations & Maintenance - Costs	548	1	1	4	37
Sales	344	1	1	3	40
Sales - Interfund	348	1	1	3	45
SANITARY SERVICES	See Solid Waste				
SCRAP, SALES OF	369	1	1	3	62
SEARCH AND RESCUE - COSTS	525	1	1	4	21

SUBJECT	BASUB	VOL	PT	CH	PAGES
SECURITY SERVICES					
Fees & Charges	342	1	1	3	36-37
Fees & Charges - Building	341	1	1	3	34
Costs	521-528	1	1	4	18-24
Costs - Building	518	1	1	4	14
SELF-INSURANCE	See Risk Management				
SENIOR CITIZENS SERVICES	See Aging				
SETTLEMENTS	See Claims And Judgements				
SEWER UTILITIES/SERVICES					
Costs Of Providing Service	535	1	1	4	28
Inspection Costs (Protective)	524	1	1	4	21
Inspection Fees (Protective)	342	1	1	3	37
Licenses/Permits	321-329	1	1	3	10-11
Operations & Maintenance - Costs	535	1	1	4	28
Service Charges	343	1	1	3	38-39
Taxes	316	1	1	3	6
SEWER/WATER/GARBAGE - COMBINED FUND	See Water/Sewer/Garbage				
SHARED COSTS - INTERGOVERNMENTAL	338	1	1	3	28-29
SHARED REVENUES - STATE	335	1	1	3	22-23
SHELTER - ANIMAL	See Animal Control				
SHORTAGES - CASHIER	369	1	1	3	62
SIDEWALK					
Construction - Costs	595	1	1	4	54
Maintenance - Costs	542	1	1	4	32
Permits	322	1	1	3	11
SIGNALS (TRAFFIC)	See Traffic Control				
SNOW AND ICE CONTROL	542	1	1	4	32
SOFTWARE - COMPUTER					
Development Costs	518	1	1	4	14
SOIL CONSERVATION PROGRAMS	531	1	1	4	25
SOLID WASTE UTILITIES/SERVICES					
Cost Of Providing Service	537	1	1	4	29
Inspection Costs (Protective)	524	1	1	4	21
Inspection Fees (Protective)	342	1	1	3	37
Licenses/Permits	321-329	1	1	3	10-11
Operations & Maintenance - Costs	537	1	1	4	29
Service Charges	343	1	1	3	38-39
Taxes	316	1	1	3	6
SOURCES - OTHER FINANCING	391-397	1	1	3	68-70
SPACE RENTALS & LEASES	See Rental Services Or Leases				
SPECIAL ASSESSMENTS	See Assessment/LID				
SPECIAL PURPOSE PATHS	See Paths & Trails				
SPECIAL REVENUE FUNDS		1	3	1	2
SPECTATOR EVENTS	573	1	1	4	48
STATE					
Agencies		1	1	8	3-4
Entitlements, Impact Payments	336	1	1	3	24-26
Grants	334	1	1	3	21
Remittances	See Remittances				
Shared Revenues	335	1	1	3	22-23
STATUTORY CERTIFYING AND COPY FEES	341	1	1	3	32
STEAM UTILITY TAXES	316	1	1	3	6
STORM DRAINAGE					
Construction - Costs	595	1	1	4	54
Extraordinary Maintenance - Costs	545	1	1	4	34
Fees & Charges	343	1	1	3	39
Maintenance - Costs	542	1	1	4	32
Taxes	316	1	1	3	6

SUBJECT	BASUB	VOL	PT	CH	PAGES
STREET LIGHTING					
Construction - Costs	595	1	1	4	54
Extraordinary Maintenance - Costs	545	1	1	4	34
Maintenance - Costs	542	1	1	4	32
Utility - Costs	533	1	1	4	26
Utility - Fees & Charges	343	1	1	3	39
STREETS	See Roads And Streets				
STRUCTURES & BUILDINGS					
Costs	595-596	1	1	4	54-55
SUBDIVISION FEES	345	1	1	3	42
SUBSCRIPTIONS	347	1	1	3	44
SUBSTANCE ABUSE					
Cost of Services	566	1	1	4	44
		1	3	12	11
Fees & Charges	346	1	1	3	43
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
SUPERIOR COURTS	See Courts				
SURETY	See Performance Bonds Or Performance Deposits				
SURVEYS - ENGINEERING	532	1	1	4	25
SUSPENSE FUND					
Disbursements	589	1	1	4	52
Receipts	389	1	1	3	67
TARIFFS	See Specific Type Of Tariff				
TAX					
Admissions	316	1	1	3	6
Assessment Services	514	1	1	4	10
Business & Occupation	316	1	1	3	6
Deferred Property	311	1	1	3	4
Diverted County Road	311	1	1	3	4
Fire Insurance Premium	336	1	1	3	26
Gambling Excise	317	1	1	3	8
Hotel/Motel	313	1	1	3	5
Household	317	1	1	3	8
Leasehold Excise	317	1	1	3	7
Liquor Excise	336	1	1	3	26
		1	3	12	11
Local Boat Excise	317	1	1	3	8
Local Motor Vehicle Excise	317	1	1	3	7
Local Transportation	313	1	1	3	5
Mobile Home/Trailer/Camper Excise	335	1	1	3	22
Motor Vehicle Excise	336	1	1	3	24-25
	335	1	1	3	22
Motor Vehicle Fuel	336	1	1	3	25
	334	1	1	3	21
Parking	316	1	1	3	6
Parimutuel	336	1	1	3	25
Public Utility District Privilege	335	1	1	3	23
Real Estate Excise	317	1	1	3	7
Real Property	311	1	1	3	4
Reforestation Harvest	335	1	1	3	2 3
Retail Sales & Use	313	1	1	3	5
Personal Property	311	1	1	3	4
Title Property - Sale Of	311	1	1	3	4

SUBJECT	BASUB	VOL	PT	CH	PAGES
TAXI					
Street and Curb Permits	322	1	1	3	11
Driver Permits	321	1	1	3	10
TELEGRAPH - UTILITY TAXES	316	1	1	3	6
TELEPHONE - UTILITY TAXES	316	1	1	3	6
TERMINAL FACILITIES	See Airport Or Port				
THEFT RECOVERIES	See Insurance				
TIMBER					
Federal Forest Yield	332	1	1	3	20
Federal Military Forest Yield	332	1	1	3	18
From State Owned Lands - Sale Of	335	1	1	3	23
Reforestation Harvest Tax	335	1	1	3	23
Taxes	312	1	1	3	4
TOLL CHARGES - TRANSPORTATION	344	1	1	3	40
TRAFFIC CONTROL DEVICES					
Construction - Costs	595	1	1	4	54
Extraordinary Maintenance - Costs	545	1	1	4	34
Maintenance - Costs	542	1	1	4	32
TRAILS	See Paths & Trails				
TRANSFER STATIONS	See Solid Waste				
TRANSFERS	See Specific Type				
TRANSIENT TAX - HOTEL/MOTEL	313	1	1	3	5
TRANSIT SYSTEMS					
Business & Occupation Taxes	316	1	1	3	6
Costs	547	1	1	4	36
Intergovernmental Shared Costs	338	1	1	3	29
Tariffs & Fares	344	1	1	3	40
TRANSPORTATION					
Costs	541-548	1	1	4	32-38
Fees & Charges	344	1	1	3	40
Local Tax	313	1	1	3	5
TREASURERS FEES					
General	341	1	1	3	33
Investment Services	361	1	1	3	56
Real Estate Excise Tax Collection	317	1	1	3	7
TRUST CONTRIBUTIONS					
External	369	1	1	3	62
Interfund	366	1	1	3	60
TRUST FUNDS		1	3	1	4
TRUSTEE					
Refunding Remittances	593	1	1	4	53
TUITION					
Fees & Charges	347	1	1	3	44
Fees & Charges - Interfund	349	1	1	3	47
U.L.I.D.	See Assessment/LID				
UNCLAIMED					
Money	369	1	1	3	62
Property	369	1	1	3	62
UNEMPLOYMENT					
Compensation	OBJ 20	1	1	8	14
Compensation Services - Costs	517	1	1	4	13
Tax/Claims - Accounting		1	3	3	13-14
URBAN DEVELOPMENT PROGRAMS	558	1	1	4	43

SUBJECT	BASUB	VOL	PT	CH	PAGES
URBAN RENEWAL PROGRAMS	559	1	1	4	43
USE TAXES	313	1	1	3	5
USES - OTHER FINANCING	597	1	1	4	55
UTILITIES	See Specific Type				
VACATIONS	See Employee Benefits				
VEHICLES	See Equipment				
VESSEL REGISTRATION FEES	336	1	1	3	24
VETERANS SERVICES					
Costs	553	1	1	4	41
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	29
VICTIM	See Crime Victim				
VITAL STATISTICS FEES	346	1	1	3	43
VOUCHER CERTIFICATION & APPROVAL		1	3	3	25-26
WATER RIGHTS & TORRENS ACT FILINGS	341	1	1	3	31
WATER UTILITIES/SERVICES					
Cost of Providing Service	534	1	1	4	27
Inspection Costs (Protective)	524	1	1	4	21
Inspection Fees (Protective)	342	1	1	3	37
Operations & Maintenance Costs	534	1	1	4	27
Licenses/Permits	321-329	1	1	3	10-11
Sales & Service Charges	343	1	1	3	38-39
Taxes	316	1	1	3	6
WATER CONSERVATION PROGRAMS	531	1	1	4	25
WATER/SEWER/GARBAGE - COMBINED FUND					
Fees & Charges	343	1	1	3	39
Operations & Maintenance - Costs	538	1	1	4	30
WEATHERIZATION	See Housing Services				
WEED CONTROL					
Fees & Charges	343	1	1	3	38
Fines	359	1	1	3	54
Interfund Service Charges	349	1	1	3	47
Intergovernmental Service Charges	338	1	1	3	28
Service Costs	531	1	1	4	25
WELFARE SERVICES					
Costs	551	1	1	4	39
Fees & Charges	345	1	1	3	41-42
Intergovernmental Service Charges	338	1	1	3	29
WORD PROCESSING					
Cost of Services	518	1	1	4	14
Fees & Service Charges	341	1	1	3	33
Interfund Service Charges	348-349	1	1	3	45-46
WORK	See Employment				
WORKERS'					
Compensation	OBJ 20	1	1	8	14
Compensation Services - Costs	517	1	1	4	13
ZONING					
Commissions	558	1	1	4	43
Fees & Charges	345	1	1	3	42
Permits	322	1	1	3	11

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
02.32.070	Appellate Filing Fee	1	1	3	58
02.43.040(4)	Court Interpreter Costs	1	1	3	49-50
02.56.035	Crime Victim Penalty Assessments	1	1	3	46
02.68.040	State Remittances - JIS	1	1	3	59
03.02.045(5)	Collection Agency Costs	1	1	3	50
03.46.120	Fines and Forfeits - Remittance To State	1	1	3	45
03.46.120	State Remittance - Segregated	1	1	3	58
03.46.120	Courts - Interest Collected	1	1	3	52
03.46.120	State Remittances - JIS	1	1	3	59
03.50.100	Fines and Forfeits - Remittance To State	1	1	3	45
03.50.100	State Remittance - Segregated	1	1	3	58
03.50.100	Courts - Interest Collected	1	1	3	52
03.50.100	State Remittances - JIS	1	1	3	59
03.62.020	Fines and Forfeits - Remittance To State	1	1	3	45
03.62.020 & .040	State Remittance - Segregated	1	1	3	58
03.62.020 & .040	Courts - Interest Collected	1	1	3	52
03.62.020 & .040	State Remittances - JIS	1	1	3	59
03.62.060	District/Municipal Court Civil Filings	1	1	3	28
03.62.090(1)(2)	Fines and Forfeits - Remittance To State	1	1	3	45
03.62.090(1)(2)	State Remittances - Segregated	1	1	3	58
04.24.130	District/Municipal Court - Administrative Fees	1	1	3	30
07.68.035	Crime Victim And Witness Program	1	1	4	7
07.68.035(1)(3)	Crime Victim Penalty Assessments	1	1	3	46
07.68.035(4)	County Crime Victim and Witness Program	1	1	3	32
07.68.035(4)(8)	Fines and Forfeits - Remittance to State	1	1	3	45
07.68.290	State Remittances - Unclaimed Restitution	1	1	3	58
07.75.035	Dispute Resolution Surcharge	1	1	3	28
09.41.098	Confiscated and Forfeited Property	1	1	3	56
09.41.098	Firearms Fees	1	1	4	13
09.46.110, .113, & .270	Gambling Excise Taxes	1	1	3	8
09.46.113	Enforcement of Gambling Act	1	1	4	13
09.68A.100	State Remittances - Prostitution Prevention	1	1	3	59
09.68A.105	State Remittances - Prostitution Prevention	1	1	3	59
09.94A.120 & .145	Housing of Prisoners - Cost Recovery	1	1	3	33
09.95.210	Investigative Fund Assessments	1	1	3	46
09.95.210	Investigative Fund Assessments	1	1	3	48
09A.82.100(1)(b)(i) & .110	Criminal Profiteering	1	1	3	49
09A.88	State Remittances - Prostitution Prevention	1	1	3	59
09A.88.120	State Remittances - Prostitution Prevention	1	1	3	59
10.01.160	District/Municipal Courts - Administrative Fees	1	1	3	28
10.01.160	Superior Court - Administrative Fees	1	1	3	30
10.01.160	Court Recoupments - Public Defense Cost	1	1	3	49-50
10.01.160	Court Recoupments - Sheriff's Service Cost	1	1	3	49-50
10.01.160	Court Recoupments - Witness Cost	1	1	3	49-50
10.01.160(2)	Housing and Monitoring Prisoners	1	1	3	33
10.01.160(2)	Court Recoupments - Criminal Jury Demand Cost	1	1	3	49-50
10.46.190	Court Recoupments - Criminal Jury Demand Cost	1	1	3	49-50
10.64.120	Adult Probation Service Charges	1	1	3	33
10.82.070	Fines and Forfeits	1	1	3	45
10.82.070	State Remittance - Segregated	1	1	3	58
10.82.070	Civil Penalties	1	1	3	47
10.82.090	Courts - Interest Collected	1	1	3	52
10.82.090	State Remittances - JIS	1	1	3	59
13.16.085	Juvenile Services	1	1	3	33
13.32A.040	Family Court - Conciliation Fees	1	1	3	38
13.40.056	Juvenile Services - Nonrefundable Bail Fee	1	1	3	33
13.40.080(2)(d)(14) & .220	Juvenile Services	1	1	3	33
15.09.100	State Remittances - Horticultural Pest and Disease Control	1	1	3	58
15.76	Parimutuel Taxes	1	1	3	22
16.52.200	Animal Cruelty Penalties	1	1	3	47
17.24.100	State Remittances - Horticultural Pest and Disease Control	1	1	3	58
26.12	Family Court - Costs	1	1	4	5
26.12.240	Family Court Service Fees and Charges	1	1	3	38
26.50.060 & .110	Electronic Monitoring Of Prisoners	1	1	4	15

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
26.50.060 & .110	Electronic Monitoring Of Prisoners	1	1	3	36
27.14	Library District - LID	1	3	8	2
27.24.070	Law Library	1	1	3	28
28A.225.110	Truancy Penalties	1	1	3	46
29.13.045 & .047	Election Cost	1	3	12	17
29.13.045 & .047	Election Costs	1	1	4	4
29.30	Election	1	3	12	21
29.34	Election Cost Allocation	1	3	12	20
29.58.060	Public Deposits	1	3	6	6
29.64	Election	1	3	12	22
35.13.270	Real and Personal Property Tax	1	1	3	4
35.20.030	District/Municipal Court Civil Filings	1	1	3	28
35.20.220	State Remittances - Segregated	1	1	3	58
35.20.220	Courts - Interest Collected	1	1	3	52
35.20.220	State Remittances - JIS	1	1	3	59
35.21.070	Special Revenue Funds - Cumulative Reserve	1	3	1	2
35.21.085	Payroll and Claims Funds	1	3	3	11
35.21.085	Clearing Fund Disbursements - Costs	1	1	4	42
35.21.087	Petty Cash - Employees' Checks Cashing	1	3	3	8
35.21.280	Admission Taxes - Impact	1	1	3	6
35.21.420 & .422	Interlocal Grants, Entitlements, Impact Payments and In-Lieu Taxes	1	1	3	25
35.21.710	B&O Taxes	1	1	3	6
35.21.730	Interlocal Grants, Entitlements, Impact Payments and In-Lieu Taxes	1	1	3	25
35.21.768	Household Taxes - Ambulance Services	1	1	3	8
35.21.860	Franchise Fees	1	1	3	10
35.21.870	B&O Tax On Utilities	1	1	3	6
35.23.352(4)	Annual Report On Public Work Projects	1	4	6	41
35.32A	Budget - Cities	1	2	1	3
35.32A	Liquor Taxes and Profits - Budget	1	3	12	11
35.32A.080	Budget - Cities	1	2	1	7
35.33	Liquor Taxes and Profits - Budget	1	3	12	11
35.33	Budget - Cities	1	2	1	3
35.33	Budget - Cities	1	2	3	2-4
35.33.011	Budget - Cities	1	2	1	6
35.33.031-.051	Budget - Cities	1	2	3	4
35.33.057	Budget - Cities	1	2	1	9
35.33.135	Budget - Cities	1	2	3	2
35.33.141	Interim Reporting	1	3	1	5
35.33.151	Budget - Cities	1	2	1	7
35.33.151	Budget - Cities	1	2	1	2
35.33.151	Modified Cash Basis	1	A	1	25
35.33.151	Warrants	1	4	4	3
35.34	Budget - Cities	1	2	3	2-3
35.34.010	Budget - Cities	1	2	2	10
35.34.130	Cities - Mid-Biennial Review	1	2	1	9
35.39.030	Investments	1	3	6	2-3
35.39.030(6)	Investments	1	3	6	4
35.39.034	Interest Earnings	1	3	3	1
35.39.034	Investments	1	3	6	3
35.43-.56	City/Town - LID, ULID	1	3	8	2
35.44.130	Special Revenue Funds - Property Redemption	1	3	1	2
35.45.150	Investments	1	3	6	3
35.58	Investments	1	3	6	3
35.58.273	Motor Vehicle Excise Tax - Local	1	1	3	7
35.58.510	Investments	1	3	6	3
35.76	Motor Vehicle Fuel Tax - City Street	1	1	3	21
35.77.020	Annual Report On Public Work Projects	1	4	6	42
35.82.220	Investments	1	3	6	2
35A.33	Budget - Cities	1	2	3	2-4
35A.33	Budget - Cities	1	2	3	4
35A.33	Budget - Cities	1	2	1	3
35A.33.055	Budget - Cities	1	2	1	9
35A.33.135	Budget - Cities	1	2	3	2
35A.33.140	Interim Reporting	1	3	1	5

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
35A.33.150	Modified Cash Basis	1	A	1	25
35A.33.150	Budget - Cities	1	2	1	7
35A.33.150	Warrants	1	4	4	3
35A.34	Budget - Cities	1	2	3	2-3
35A.34.130	Cities - Mid-Biennial Review	1	2	1	9
35A.40.110	Petty Cash - Employees' Checks Cashing	1	3	3	8
35A.40.200	Annual Report On Public Work Projects	1	4	4	41
36.17.020	County Prosecutor's Salary - State Portion	1	3	12	13
36.18	Other Statutory Certifying and Copy Fees	1	1	3	30
36.18	Records Search By County Auditors	1	1	3	30
36.18.010	Auditor's Filings and Recordings	1	1	3	28
36.18.012 & .016(2)	Superior Court - Other Filings	1	1	3	29
36.18.014	Superior Court - Civil, Probate and Domestic Relations	1	1	3	28
36.18.016	Superior Court Record Services	1	1	3	30
36.18.020	Superior Court - Civil, Probate and Domestic Relations	1	1	3	28
36.18.020(17)	Criminal Filing Fees	1	1	3	46
36.18.025	Filing and Recording Fees and Charges	1	1	3	28
36.18.025	State Remittances - Segregated	1	1	3	58
36.18.040	Court Recoupments - Sheriff's Service Cost	1	1	3	49-50
36.18.190	Recoupment of Collection Agency Cost	1	1	3	50
36.22.160	County Auditor - Maintenance of Documents	1	3	12	28
36.22.170	Auditor's Centennial Document Preservation and Modernization	1	1	3	30
36.22.170	Auditor's Centennial Document Preservation and Modernization	1	1	3	22
36.22.170	County Auditor's Operations and Maintenance Fund	1	3	12	28
36.22.170	Special Revenue Funds - Auditor O & M Fund	1	3	1	2
36.22.190	Distribution Of Surcharge	1	3	12	28
36.29.010 & .020	County Fairs Operations	1	3	12	7
36.29.020	Investments	1	3	6	1-2
36.29.020	Investments - Banker's Acceptance	1	3	6	4
36.29.020	Investment Service Fee	1	3	3	4
36.29.020	Investment Limitations	1	3	6	9
36.29.020 & .030	Investments	1	3	6	2-4
36.29.180	Treasurers' Fees	1	1	3	31
36.33.020	Special Revenue Funds - Cumulative Reserve	1	3	1	2
36.33.060-.065	Payroll and Claims Funds	1	3	3	11
36.33.070	Investments	1	3	6	3
36.33.120	Special Revenue Funds - Land Assessments	1	3	1	2
36.33.220	Diversion Of County Road Taxes	1	3	12	10
36.34.220	Federal Flood Control Leases	1	1	3	14
36.37.040	County Fairs Operations	1	3	12	7
36.38.010	Admission Taxes	1	1	3	6
36.40	Budget - Counties	1	2	1	3
36.40	Budget - Counties	1	2	3	2-3
36.40	Budget - Liquor Taxes and Profits	1	3	12	11
36.40.071	Budget - Counties	1	2	3	4
36.40.090	Budget - Counties	1	2	1	6
36.40.200	Budget - Counties	1	2	1	7
36.40.200	Warrants	1	4	4	3
36.40.200	Modified Cash Basis	1	A	1	25
36.40.210	Interim Reporting	1	3	1	5
36.40.250	Counties - Mid-Biennial Review	1	2	1	10
36.40.250	Counties - Mid-Biennial Review	1	2	1	9
36.40.250	Counties - Budget	1	2	3	3
36.48.090	Superior Court Trust Funds	1	3	6	9
36.60.010	Investments	1	3	6	2
36.69.200-.305	Parks and Recreation Districts - LID	1	3	8	2
36.70A.070	Growth Management Act - Impact Fees	1	1	3	39
36.78.090	Motor Vehicle Fuel Tax - County Road	1	1	3	22
36.82.040	Diverted County Road Taxes	1	1	3	4
36.82.040	Diverted Road Taxes	1	3	12	10
36.88	County - CRID	1	3	8	2
36.94.220-.400	Counties/Sewer, Water and Drainage - LID, ULID	1	3	8	2
36.110.090	Special Revenue Funds - Jail Industries	1	3	1	2
38.52.430	Law Enforcement Service	1	1	3	33

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
39.30.010	Sales Contracts	1	1	4	54
39.34	Interlocal Agreements	1	3	5	5
39.34.030	Unemployment Pool	1	3	3	1
39.48.020	Budget - Debt Service	1	2	1	7
39.56.030	Investments	1	3	6	3
39.58	Investments	1	3	6	4
39.58	Investments	1	3	6	6
39.58.010(6) & 060(3)	Public Deposits	1	3	6	6
39.58.130	Public Depositories	1	3	6	4
39.58.150	Electronic Fund Transfers	1	3	2	1
39.59	Investments	1	3	6	1
39.59.010	Investments	1	3	6	2
39.59.010	Investments	1	3	6	7
39.59.020	Investments	1	3	6	3-4
39.59.020	Investments	1	3	6	1
39.59.030	Investments	1	3	6	4
39.60.010	Investments	1	3	6	2
39.60.050	Investments	1	3	6	4
39.72	Duplicate Instruments	1	3	9	4
39.92	Zoning, Planning, Development and Subdivision Fees	1	1	3	39
39.92.040	Impact Fees	1	1	3	37
41.04.250	Deferred Compensation	1	3	3	2
41.16.050	Fire Insurance Premium Tax	1	1	3	23
42.24	Voucher Certification and Approval	1	3	3	9
42.24	Employee Travel	1	3	3	5
42.24.090, .120 & .140	Employee Travel	1	3	3	6-7
42.24.180	Investment Service Fee	1	3	3	9
43.08.064, .066 & .068	Duplicate Instruments	1	3	9	4
43.09	SAO Authority	1	4	5	57
43.09.210	Transfers of Property Between Funds	1	3	4	2
43.09.230	Reporting Requirement	1	4	1	5
43.09.230	Labor Relations Consultants	1	4	4	45
43.21C	Zoning, Planning, Development and Subdivision Fees	1	1	3	39
43.33A.080	Investments	1	3	6	4
43.52	Joint Operating Agency	1	3	5	5
43.52.391	Joint Operating Agency	1	3	5	5
43.80.160	Bonds and Revenue Warrants	1	3	9	3
43.84.080	Investments	1	3	6	2-4
43.140.040	Federal Geothermal Leases	1	1	3	14
43.180.190	Investments	1	3	6	3
43.250	WA Treasurers Investment Pool	1	3	6	4
46.01.140	Motor Vehicle License Fees	1	1	3	31
46.16.060	Motor Vehicle License Fee	1	1	3	22
46.16.381	Disabled Parking	1	1	3	47
46.30.020	Motor Vehicle Insurance	1	1	3	47
46.44.096	Overload Permits	1	1	3	11
46.61.527	Traffic Infraction Penalties	1	1	3	47
46.61.527	Other Criminal Traffic Misdemeanor Fines	1	1	3	48
46.61.5054	DUI Fines	1	1	3	48
46.61.5054	State Remittances - Crime Lab Analysis	1	1	3	59
46.61.5058	Confiscated and Forfeited Property	1	1	3	56
46.63.110	Traffic Infraction Penalties	1	1	3	57
46.68.080	Capron Refunds	1	1	3	19
46.68.090	MVFT - Transfer Relief Account	1	1	3	22
46.68.100	Paths and Trails	1	3	12	27
46.68.100 & .110	Motor Vehicle Fuel Tax - City Street	1	1	3	21
46.68.100(3), .120 .122 & .124	Motor Vehicle Fuel Tax - County Road	1	1	3	22
46.68.100(3) & .115	Motor Vehicle Fuel Tax - Street Improvement	1	1	3	21
46.68.115	Special Revenue Funds - Arterial Highways	1	3	1	2
46.68.220	Motor Vehicle License Fee	1	1	3	22
47.26.170	Arterial Streets	1	3	12	27
47.30	Paths and Trails	1	3	12	27
47.30.050	Paths and Trails	1	3	12	27
47.30.050	Paths and Trails - Construction	1	1	4	43

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
48.62.041-.101	Interlocal Agreements - Insurance Board	1	3	5	5
50.44	Risk Management	1	3	12	32
50.44.030	Unemployment Tax Or Claims	1	3	3	1
51.14	Risk Management	1	3	12	32
52.18	Fire Protection Services	1	1	3	33
52.20	Fire Districts - LID, ULID	1	3	8	2
53.08	Port Districts - LID, ULID	1	3	8	2
53.54.150	Investments	1	3	6	3
54.16.120-.170	PUD - ULID	1	3	8	2
54.28.020 & .090	PUD Privilege Tax	1	1	3	19
54.28.110	Interlocal Grants, Entitlements, Impact Payments and In-Lieu Taxes	1	1	3	25
54.34	Investments	1	3	6	3
54.44	Joint Operating Agency	1	3	5	5
56.20	Sewer Districts - ULID	1	3	8	2
57.16	Water Districts - ULID	1	3	8	2
63.29.130	Proceeds From Sale Of Unclaimed Property	1	1	3	56
63.32	Proceeds From Sale Of Unclaimed Property	1	1	3	56
63.40	Proceeds From Sale Of Unclaimed Property	1	1	3	56
65.12.780	Water Rights and Torrens Act Filings	1	1	3	29
66.08.170-.210	Liquor Board Profits	1	1	3	24
66.08.200-.210	Liquor Excise Tax	1	1	3	24
67.16	Parimutuel Taxes	1	1	3	22
67.28	Hotel/Motel Tax	1	1	3	5
67.40.100	Hotel/Motel Tax - Convention Center	1	1	3	5
69.50.505	Proceeds From Sale of Confiscated Property	1	1	3	56
70.05.125	County Public Health	1	1	3	19
70.93.070	Litter Control Violation	1	1	3	47
70.96A.085 & .087	Liquor Board Profits and Excise Tax	1	1	3	24
70.96A.085, .087 & .300	Liquor Taxes and Profits	1	3	12	11
70.123.020	Criminal Justice	1	3	12	30
71.20.110	Real and Personal Property Tax	1	1	3	4
72.72.030	Institutional Impact Payments	1	1	3	22
73.08.080	Real and Personal Property Tax	1	1	3	4
76.04.610	Treasurers' Fees - Forest Fire Protection Assess	1	1	3	31
76.12.030	Proceeds From Sale Of Fixed Assets	1	1	3	61
76.12.030	Space and Facility Leases	1	1	3	53
76.12.120	Sale of Timber From State Forest Board	1	1	3	20
77.12.201 & .203	State Remittances - Game and Game Fish	1	1	3	58
77.21.070	State Remittances - Wildlife Reimbursements	1	1	3	58
79.28.040	Federal Grazing Leases	1	1	3	14
79.90.055	Harbor Leases	1	1	3	22
79.92.110	Harbor Leases	1	1	3	22
81.100.030 & .060	Motor Vehicle Tax - High Occupancy Vehicles	1	1	3	7
81.104.150 & .160(1)	Motor Vehicle Tax - High Capacity Transportation	1	1	3	7
81.104.160(2) & .170	High Capacity Transportation	1	1	3	5
82.02.020	Zoning, Planning, Development and Subdivision Fees	1	1	3	39
82.02.020	Plan Checking Fees	1	1	3	39
82.02.020	Impact Fees	1	1	3	37
82.02.050-.090	Impact Fees	1	1	3	39
82.04.220	Business and Occupation Taxes	1	1	3	6
82.08.150-.170	Liquor Excise Tax	1	1	3	24
82.14	Retail Sales and Use Tax	1	1	3	5
82.14.030(2)	REET - One Half Percnet	1	1	3	7
82.14.030	Criminal Justice	1	1	3	23
82.14.045	Retail Sales and Use Tax - Public Transportation	1	1	3	5
82.14.049	Retail Sales and Use Tax - Car Rental	1	1	3	5
82.14.060	Retail Sales and Use Tax - Local	1	1	3	5
82.14.210(2-5)	MVET - Equalization	1	1	3	21
82.14.230	Brokered Natural Gas Use Tax	1	1	3	5
82.14.310 - .330	Criminal Justice	1	3	12	30
82.14.310 - .330	Criminal Justice	1	4	4	43
82.14.310 & .320	MVFT - Criminal Justice Funding	1	1	3	23
82.14.330(1)(a)(b)	MVFT - Criminal Justice Funding	1	1	3	23
82.14.330(2)(a)(b)(c)(d)	MVFT - Criminal Justice Funding	1	1	3	23

BARS INDEX
(By RCW)

RCW	SUBJECT	VOL	PT	CH	PAGES
82.14.340	Local Sales Tax - Criminal Justice	1	1	3	5
82.14.350	Local Sales Tax - Juvenile Detention Facilities	1	1	3	5
82.14B.030	Household Taxes - Enhanced 911	1	1	3	8
82.16.020	Business and Occupation Tax - Utilities	1	1	3	6
82.29A.090	Leasehold Excise Tax	1	1	3	7
82.44.020, .150 & .155	Motor Vehicle Excise Tax - Regular	1	1	3	19
82.44.150(3)(4)	Motor Vehicle Excise Tax - Public Transportation	1	1	3	7
82.44.150(2-5)	Motor Vehicle Excise Tax - Equalization	1	1	3	21
82.45.180	Real Estate Excise Tax	1	1	3	7
82.46.010, .030, & .035	Real Estate Excise Tax	1	1	3	7
82.46.070	REET - Conservation Areas	1	1	3	7
82.46.110(3)	REET - One Half Percent	1	1	3	7
82.47.020 & .030	Motor Vehicle Fuel Tax - Border Area Jurisdiction	1	1	3	7
82.50.400 & .510	TravelTrailer/Camper Excise Tax	1	1	3	19
82.80.010 & .080	MVFT - Highway Purposes	1	1	3	22
82.80.020	Local Vehicle License Fee	1	1	3	21
82.80.030	Parking Tax	1	1	3	6
82.80.050	Special Revenue Funds - Street Utilities	1	3	1	2
82.80.050	Street Utility Charges	1	1	3	36
84.33	Reforestation Harvest Tax	1	1	3	20
84.33	Private Harvest Tax	1	1	3	4
84.33.120, .140 & .145	General Property Taxes	1	1	3	4
84.33.120(8) & .140(4)	Penalties on Taxes	1	1	3	9
84.34.030	Assessor's Fees	1	1	3	31
84.38.120	Deferred Property Taxes	1	1	3	4
84.38.120	Deferred Assessments	1	1	3	55
84.40.130	Delinquent Taxes - Penalty	1	1	3	9
84.52.020 & .070	Budget - Tax Levies	1	2	3	2
84.52.043(1)(d)	Diverted Road Levy	1	4	5	16
84.52.069	Real and Personal Property Tax	1	1	3	4
84.52.069	Household Taxes	1	1	3	8
84.56.020	Treasurers Fees - Sale of Property Cost	1	1	3	31
84.56.020	County Treasurer O & M fund	1	3	12	9
84.56.020	Special Revenue Funds - Treasurer's O & M Fund	1	3	1	2
84.56.020(1)(2)	Delinquent Taxes - Interest and Penalties	1	1	3	9
84.56.230	Real and Personal Property Tax	1	1	3	4
84.64.230	Tax Title Property - Sale Of	1	1	3	4
85.05.270 & .355	Diking District - O&M	1	3	8	2
85.06.125	Drainage District - O&M	1	3	8	2
85.08.410, .420 & .480	Diking, Drainage and Sewerage Improvement Districts - O&M	1	3	8	2
85.16	Diking, Drainage and Sewerage Improvement Districts - O&M	1	3	8	2
85.18.150	Diking District - O&M	1	3	8	2
85.38.140-.170	Drainage District O&M	1	3	8	2
86.09.380-.517	Flood Control District - O&M	1	3	8	2
86.15.160 & .165	Flood Control Zone District - LID, ULID	1	3	8	2
87.03.018	Interlocal Agreements - Irrigation Districts	1	3	5	5
87.03.240-.420	Irrigation District - O&M	1	3	8	2
87.03.270	Delinquent Irrigation Assessments - Penalty	1	1	3	9
87.03.270	Treasurers Fees - Delinquent Irrig. Assessment	1	1	3	31
87.03.480-.527	Irrigation District - LID, ULID	1	3	8	2
87.03.828	Interlocal Agreements - Hydroelectric Resources	1	3	5	5
88.02.040	Vessel Registration Fees	1	1	3	20
88.02.110	Boating Safety Fines	1	1	3	48
90.03.190	Water Rights and Torrens Act Filings	1	1	3	29