3. ACCOUNTING

3.10 Compliance
3.10.4 Public Works Records

3.10.4.10 RCW 39.04.070 requires all local governments to keep records of cost of public works performed by municipalities' own employees. The records should be available to the public and state auditors. RCW 43.09.205 directs the State Auditor's Office to prescribe a form to gather the required cost information. For reporting requirements related to public works, see Public Works (Schedule 17).

3.10.4.20 The first class cities with population of 150,000 or less, second class cities, and code cities are allowed to keep the records only of public works projects in excess of $5,000 and not let by contract. Note that the $5,000 refers to entire project and not just the current year portion. (RCW 35.23.352(4), RCW 35.22.620(4) and RCW 35A.40.210)

SAMPLE FORM

Local governments may use different forms as long as required information is available.

Project Description/Identification Number	Total Budget for the Public Work Construction Project	Current Year Portion – Actual Amount	Current Year Portion Performed by Own Employees – Actual Amount