

**This email is applicable to *Budgeting, Accounting and Reporting System (BARS)* manual users.**

## BARS Manuals

The GAAP and Cash Basis BARS manuals have been updated and are available on our website, [www.sao.wa.gov](http://www.sao.wa.gov).

BARS manuals for port districts, transit districts and PUDs have been merged with the Cities, Counties, and Special Purpose Districts GAAP manual and are no longer available as separate manuals. The merging of the manuals did not change existing accounting and reporting policies for these governments.

In both manuals, the sections applicable to all government types are annotated with “All.” Any section applicable to a specific government type is clearly marked with the government type designation.

The *Overview of Significant Changes* found in the appendices of each manual contains detailed descriptions of the changes and links to the appropriate sections of the manual. The *Overview* is segregated by the applicability of the changes to the reporting year. So, all changes affecting the 2015 annual report are in the section designated as 2015. Please note, prior year changes are also available for the 2014 reporting year for your reference.

Both GAAP and Cash Basis manuals contain information necessary to report required pension liabilities. Please refer to the Accounting section for general information and to the Reporting section for note and RSI (GAAP only) disclosures.

The current Chart of Accounts (Excel spreadsheets) will be replaced with an interactive webpage allowing for all-inclusive or government type/basis of accounting specific versions of the Chart of Accounts. The Chart will be available in the Excel or PDF format. The webpage is still under construction and will be available mid-January 2016. The Online Reporting for 2015 Annual Reports will be also available at that date.

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