

This email contains information for BARS manual users and Annual Report filers.

The updated versions of the Budgeting, Accounting and Reporting System (BARS) manuals for GAAP and Cash Basis entities were released today and are available on our website, www.sao.wa.gov. Unless indicated otherwise in the *Overview of Significant Changes*, all revisions are applicable to 2014 annual reports.

The Cash Basis manual is designated for all cash basis cities, counties, and special purpose districts except for cash basis ports. Port Districts should refer to *Port Districts (GAAP/Cash Basis) Manual*. The BARS manuals for fire districts, library districts, conservation districts and regional EMS and trauma care councils have been incorporated into this cash basis manual and are no longer available as separate manuals. The merging of these manuals does not change existing accounting or reporting policies. The sections applicable to all cash entities are annotated with **All**. Any section applicable to a specific entity is clearly marked with the entity type designation.

Online Filing Update – GAAP and Cash Basis entities

The Online filing system has been updated and is ready for 2014 filing. This version contains the following features:

- General Information – This step now includes Billing Address, Billing PO Box, Official Website and Audit Liaison information for filers to review.
- Schedule 16 State – The number of the Schedule was changed to 15.
- Schedule 16 Federal – The auto-generated Schedule will now generate clusters and an edit option to identify Research and Development grants was added.
- Schedule 16 Federal – A special step for Pass-Through Agency Contacts for Single Audit eligible filers was included.
- Schedule 22 – Some questions were eliminated and some are conditional. Also, a step to attach required supporting documents was added.
- Filing Submission – A feature to allow multiple signatures was added.
- Unlocking previously submitted reports – The unlocking previous reports became easier.

BARS Reporting Templates – GAAP and Cash Basis entities have been updated to assist users in filing their 2014 annual report, due May 30, 2015 for users with fiscal year ending December 31, 2014. Templates for Schedule 09, 15 and 16 are data collection forms. During the online filing process, users have an opportunity to print and save a final version of these schedules in the format prescribed in BARS manuals.

To access the online filing system, log into your Client Portal Account. If you have questions about your account or need assistance with your password, please contact Lisa Tagman, lisa.tagman@sao.wa.gov.

The training schedule for 2015 will be available on the WFOA website, www.wfoa.org.

If you have any questions please contact Alexandra Johnson at alexandra.johnson@sao.wa.gov.