

## Frequently Asked Questions

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**1. What resources will the SAO provide to implement the new GASB standards for Other Post-Employment Benefits (OPEB)?**

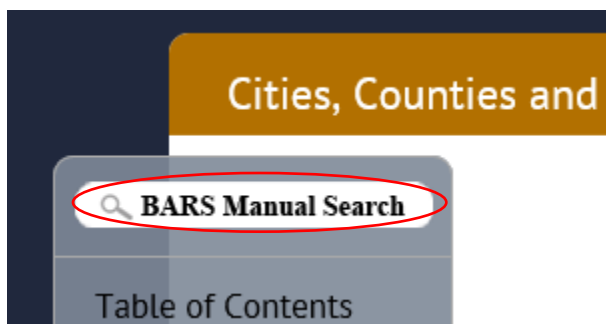
The SAO will provide training, sample note disclosures and Required Supplementary Information (RSI). The Office will not be providing actuarial services for OPEB liability valuation. For additional information, please visit our SAO website - [OPEB](#) page.

**2. How do I obtain previous years' Budgeting, Accounting and Reporting (BARS) manuals?**

Since the only manual available is applicable to the current period and the most recent reporting year, any information related to prior year is available only at a special request. Please submit a Help Desk request with the year and section or detailed description of the needed information.

**3. How do I find information in the BARS manual?**

The quickest way to find needed information is to utilize the search function of the manual.



You can also use the table of contents, which will link you to appropriate section discussing the topic.

**4. How can I reference the information from the BARS manual since there are no page numbers?**

The BARS manual contains indices, which specify parts, sections and subsections of the text (e.g., BARS 3.11.1 – Accounting – Transportation Benefit Districts (TBD) contains twelve segments numbered from 3.11.1.10 to 3.11.1.120). These indices are static and do not change. The outdated and not applicable indices are removed and their numbers are not replaced. New information is added with new index references.

**5. How do I download the entire BARS manual?**

The BARS manual in its entirety cannot be downloaded as one file; however, each section can be saved and downloaded directly using your computer save function.

## 6. I am new to the local government. How do I learn about the BARS?

The SAO offers a 46-minute webinar *Introduction to the Budgeting, Accounting and Reporting System*. You can access the presentation by clicking the link available on the BARS manuals landing page.

GAAP

Cash Basis

**New!** For information regarding help with reporting your government pension liability, click [here](#) for information on BARS and a training video.

- Are you a new user? Click [here](#) for information on BARS and a training video.
- For technical assistance, please use the [HelpDesk](#) through our [Online Services](#).

## 7. When are the changes to the BARS manual applicable?

### Overview of Significant Changes

[Applicable to Reporting Year 2017](#)

[Applicable to Reporting Year 2016](#)

[Applicable to Reporting Year 2015](#)

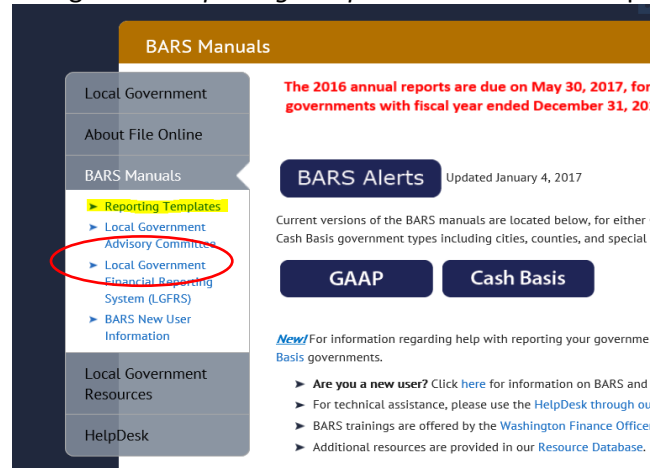
The significant changes are combined into sections according to the year of applicability. By accessing the [Applicable to Reporting Year 2017](#), all changes listed in that section are applicable to reporting year 2017.

## 8. What do I do if the BARS manual fails to open?

Often times the web browser times out and requires it to be refreshed. If the refreshing the page still prevents section from opening, please submit a Help Desk request. You may also contact your IT department regarding this issue.

## 9. Where do I find templates?

You can access them by clicking on the *Reporting Templates* link on the main page of the BARS manuals.



## 10. When is the BARS manual updated?

The main BARS manual updates happens at the calendar year end (December or January) and it is aligned with the vast majority of governments reporting cycle. The important changes are listed in the *Overview of Significant Changes* section of the manual.

However, there may be some emerging issues, which are impacting the accounting or reporting of the governments. In such cases, the manual is updated during the year and the governments are immediately notified of these updates by email.

Small corrections, clarifications and other revisions, which do not have direct impact on accounting or reporting, occur throughout the year without any alerts.

## 11. How do I print the BARS manual?

The BARS manual can be printed only by printing each section individually. The detailed printing instructions are available on the first page of both GAAP and cash manuals.

[Cities, Counties and Special Purpose Districts \(Cash Basis\)](#)



## 12. I am new and I am not sure if I am receiving all emails and notifications related to the BARS manual? How can I be sure I am?

Log into your Online Services account. Using the *My Subscriptions* tab, click on *My Notifications*. This will give you a list of emails we have sent to you.

If you do not have an Online Services account, you can sign up for these free services on our website, [www.sao.wa.gov](http://www.sao.wa.gov), and click on the Online Services link in the top right corner of the page.