CITY OF STEVENSON, WASHINGTON

RESOLUTION NO. 2014 – 270

A RESOLUTION AUTHORIZING CONVERSION TO THE CASH BASIS OF ACCOUNTING

WHEREAS, RCW 35A.37.010 requires code cities to establish accounting funds for segregating and accounting;

WHEREAS, RCW 35A.33.110 empowers the state auditor to establish the accounting and cost systems necessary to secure accurate budget information;

WHEREAS, RCW 43.09.200 requires the state auditor to formulate, prescribe, and install a system of accounting and reporting for all local governments;

WHEREAS, the state auditor has prescribed and authorized reporting requirements through the Budgeting, Accounting, and Reporting System (BARS) manual for both GAAP basis and Cash basis methods of accounting; and

WHEREAS, the Clerk-Treasurer for the City of Stevenson has recommended converting to the Cash basis of accounting to increase efficiency of the City’s accounting system and the annual audit process;

NOW, THEREFORE, the City Council of the City of Stevenson hereby authorizes the Clerk-Treasurer to convert to the Cash basis of accounting as prescribed by the Washington State Auditor’s Office Cash Basis BARS manual effective retroactive to January 1, 2013, the beginning of the 2013 fiscal year.

PASSED by the Council of the City of Stevenson this 17th day of April, 2014.

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Frank Cox, Mayor of the City of Stevenson

ATTEST:  APPROVED AS TO FORM:

Nick Hogan  Kenneth B Woodrich. PC
Clerk-Treasurer  City Attorney