



MEMO

Date: April 17, 2020

To: County Clerk & Records/Finance Officers & County Treasurers
City/Town Clerk/Treasurers/Finance Directors
Montana Association of Counties (MACo)
Montana League of Cities & Towns (MLCT)

From: Local Government Services Bureau

RE: Updates to the BARS Chart of Accounts

Revisions have been made to the following section of the BARS Chart of Accounts: 04-Revenue Accounts (Revised 4/2020)

A complete copy of the BARS Chart of Accounts by section is available on the LGSB website at:
http://sfsd.mt.gov/lgsb/Forms/AccountingSystemsProgram/1_AccountingManuals/01_BARSChartofAccount/default.mcp

On April 17, 2020, revisions were made to the Chart of Accounts for reporting and tracking revenues received in response to COVID-19.

BARS 04 - Revenue Accounts – Revised 4/2020

- 331990-331999** **COVID-19/Stimulus Revenues – Federal Sources (P)** – Revenues received from the Federal Government for COVID-19.
- 334990-334999** **COVID-19/Stimulus Revenues – State Sources (P)** – Revenues received from the State of Montana for COVID-19.

Expenditures/Expenses related to COVID-19

The BARS Chart of Accounts allows local governments the flexibility to assign expenditure/expense account and object code numbers to track specific expenditures. LGSB suggests assigning account and object codes specific to COVID-19 to provide reporting and tracking of related payments.

For example: If using object code 220 for operating supplies, consider assigning object code 229 for COVID-19 operating supply purchases.