



MONTANA DEPARTMENT OF ADMINISTRATION

State Financial
Services Division
Cheryl Grey, Administrator

Statewide Accounting & Financial Systems • 406.444.3092
Local Government Services • 406.444.9101
sfsd.mt.gov

MEMO

Date: November 12, 2025

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: BARS Chart of Accounts – Updates since January 2023

Revisions were made to the following section of the BARS Chart of Accounts:
02-Fund Classifications
04-Revenue Accounts

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.
- Funding sources continue to be released related to the Coronavirus and the American Rescue Plan Act of 2021 (ARPA).

The Local Government Services Bureau recommends local governments separate monies received by the specific source to assist with tracking and reporting. For details on reporting, please refer to the State of Montana's ARPA website and the United States Department of Treasury Guidance.
<https://arpa.mt.gov/Local-Governments>

BARS 02 – Fund Classifications – Last revised 11/2025

BARS 07 – Trust and Custodial Funds - Last revised 11/2025

The following funds have been updated or ADDED due to legislative changes from the 2024-2025 session:

2393	Record Preservation (effective 10/1/2025)
7551	Montana Geospatial Information Act (effective 10/1/2025)
7481	BASE – High School (effective after 7/1/2026)
7482	BASE – Elementary (effective after 7/1/2026)



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The following fund ranges have been expanded as available for specific purposes:

2111-2118	Road Related - OPEN
2131-2135	Bridge Related - OPEN
2141-2145	Weed Related - OPEN
2161-2165	Fair Related - OPEN
2171-2175	Airport Related – OPEN
2181-2185	District Court Related – OPEN
2191-2195	Insurance Related – OPEN
2201-2206	Mosquito Related – OPEN
2211-2218	Parks/Recreation/Civic Center Related – OPEN
2221-2224	Library Related – OPEN
2236-2237	Health Care Facilities – OPEN
2252-2259	Planning/Zoning – OPEN
2261-2265	Emergency/Disaster Related – OPEN
2272-2276	Health Related – OPEN
2301-2308	Public Safety Related – OPEN
2321-2326	Economic Development Related – OPEN
2341-2345	Fire Control Related – OPEN
2881-2885	Library – OPEN
7483-7849	OPEN

The following funds have been updated as a specific designation:

2279	Opioid Settlements (local Sources)
2282-2285	Aging and Nutrition (includes food/nutrition)
2801	Opioid Settlements (state sources)
2990–2999	CARES/COVID-19/ARPA/Stimulus Funds