## ASSETS AND OTHER DEBITS

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100000</td>
<td>Cash/Investments</td>
</tr>
<tr>
<td>110000</td>
<td>Taxes/Special Assessments Receivable</td>
</tr>
<tr>
<td>120000</td>
<td>Other Receivables</td>
</tr>
<tr>
<td>130000</td>
<td>Due from and Advance to/Grants, Entitlements, Donations Paid in Advance</td>
</tr>
<tr>
<td>140000</td>
<td>Prepaid Expenses</td>
</tr>
<tr>
<td>150000</td>
<td>Inventories</td>
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<tr>
<td>160000</td>
<td>Restricted Assets</td>
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<tr>
<td>170000</td>
<td>Other Debits</td>
</tr>
<tr>
<td>180000</td>
<td>Capital Assets</td>
</tr>
</tbody>
</table>

## DEFERRED OUTFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>190000</td>
<td>Deferred Outflows of Resources</td>
</tr>
</tbody>
</table>

(Presented as a separate element on the Balance Sheet/Statement of Net Position after total assets and other debits)
SHORT-TERM PAYABLES AND LIABILITIES

- 200000 Short-Term Payables/Liabilities
- 210000 Other Short-Term Liabilities
- 216000 Revenues Collected in Advance

DEFERRED INFLOWS OF RESOURCES

- 220000 Deferred Inflows of Resources
  (Formerly Deferred Credits. Presented as a separate element on the Balance Sheet/Statement of Net Position after total of short-term/long-term liabilities)

LONG-TERM LIABILITIES AND OTHER CREDITS

- 230000 Long-Term Liabilities
- 240000 Other Credits

FUND BALANCE/NET POSITION

- 250000 Non-Spendable/Restricted Fund Balance and Net Position
- 260000 Committed/Assigned Fund Balance
- 270000 Unassigned Fund Balance/Unrestricted Net Position

LIABILITY ACCOUNT FOR USE IN GENERAL CAPITAL ASSET ACCOUNT GROUP (GCAAG) ONLY

- 280000 Investment in General Capital Assets

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ASSETS AND OTHER DEBITS

100000  CASH/INVESTMENTS

101000  Cash/Cash Equivalents - Unrestricted (operating)

101100  Investments - Unrestricted

102000  Cash/Cash Equivalents - Restricted

102100  Cash/Cash Equivalents - Restricted - Other

102110  Cash/Cash Equivalents - Construction (Enterprise)

102120  Cash/Cash Equivalents - Noxious Weed (Revolving Cash)

102130  Open

102140  Cash/Cash Equivalents - Gas Apportionment (If special fund is not used)

102200  Cash/Cash Equivalents - Restricted for Bond Indenture Accounts

102210  Restricted for Revenue Bond Current Year Payment (Sinking and Interest) (Enterprise)

102220  Restricted (Future Year Payment) (Enterprise)

102230  Surplus Reserve (Enterprise)

102240  Replacement and Depreciation (Enterprise)
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

100000 CASH/INVESTMENTS-cont.

102300 Investments - Restricted for Bond Indenture Accounts

102310 Revenue Bond Sinking and Interest Current Year Payment (Enterprise)

102320 Restricted (Future Year Payment) (Enterprise)

102330 Surplus Reserve (Enterprise)

102340 Replacement and Depreciation (Enterprise)

103000 Petty Cash - A sum of money set aside for the purpose of making change or paying small obligations for which the issuance of a formal voucher and checks would be too expensive and time consuming.

104000 Cash with Fiscal Agent - Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

105000 Amounts Held by Trustee - Deposits with third party trustee to meet the requirements of GASB 18 (Solid Waste closure and post closure requirements.)

106000 Valuation of Investments to Fair Value - An account used to account for the accumulated unrealized gains and losses which occur because of the change in the fair value of investments.

108000 Investment in Non-Financial Assets – Assets that are acquired solely for the purpose of sale or investment should be classified as an investment. These assets should not be classified as a capital asset, regardless of their form per GASB 72.
110000 TAXES/SPECIAL ASSESSMENTS RECEIVABLE

111000 **Taxes Receivable Mobile Homes** (Optional) The uncollected portion of Mobile Home Taxes which a governmental unit has levied, and which has become due.

111100 **Allowance for Uncollectible** (Mobile Home) (Credit)
   Estimate of taxes that may not be collected.

113000 **Taxes Receivable Real** The uncollected portion of Real Property Taxes which a governmental unit has levied, and which has become due.

113100 **Allowance for Uncollectible** (Real) (Credit)
   Estimate of taxes that may not be collected.

114000 **Taxes Receivable Net and Gross Proceeds** The uncollected portion of Net Proceeds Taxes which a governmental unit has levied, and which has become due.

114100 **Allowance for Uncollectible** (Net Proceeds) (Credit)
   Estimate of taxes that may not be collected.

115000 **Taxes Receivable Personal** - The uncollected portion of personal property taxes which a governmental unit has levied, and which has become due. (Include mobile homes unless account number 111000 is utilized.)

115100 **Allowance for Uncollectible** (Personal) (Credit)
   Estimate of taxes that may not be collected.

116000 **Protested Taxes Receivable** - Taxes due from the Protested Tax Fund (7130) as a result of taxes paid under protest. Distribution subject to court action or lapse of 90 days without filing court action.

116100 **Allowance for Uncollectible** (Protested Tax) (Credit) Estimate of taxes that may not be paid.

116200 **Taxes Receivable** - Albright case

117000 **Open**
# BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

## 110000 Taxes / Special Assessments Receivable – cont.

### 118000 Special Assessments Receivable
- The uncollected portion of special assessments which a governmental unit has levied, and which has become due.

#### 118100 Allowance for Uncollectible (Special Assessment)
(Credit) - Estimate of assessments that may not be paid.

### 119000 Special Assessment Receivable - Deferred
- That portion of special assessments that have been levied but are not yet due. (Principal only)

## 120000 Other Receivables

### 120100 Tax Lien Held

### 121000 Penalty and Interest Receivable on Delinquent Taxes
- Amount of unpaid penalty and interest which has accrued on delinquent taxes.

### 122000 Accounts Receivable
- Amounts owing on open account from private persons, firms or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds or from other government units.) Although taxes and assessments receivable are covered by this term, they should be recorded and reported separately in Taxes Receivable and Special Assessments Receivable accounts.

#### 122100 Estimated Uncollectible Accounts Receivable
(Credit) The portion of accounts receivable which it is estimated may not be collected. The amount is deducted from the Accounts Receivable account on the balance sheet in order to arrive at the net amount of accounts receivable.

### 123000 Open

### 124000 Employee Advances Receivable
- Amounts owing to the governmental unit from employees who have received advances.

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120000 OTHER RECEIVABLES-cont.

125000 **Notes/Loans Receivable** - An unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. The note may be held by the governmental unit as designated payee or by endorsement.

126000 **Bonds Authorized – Unissued (Formerly account # 175000)**
- Bonds which the governmental unit can issue without further proceedings other than to direct their sale.

127000 **Contracts Receivable** - Amounts which are due from sale of capital assets or other contractual agreements.

127500 – 127520 **Leases Receivable** (Lessor)

128000 **Interest Receivable on Investments** - the amount of interest receivable on investments, exclusive of interest purchased. Interest purchased should be shown in a separate account.

129000 **Accrued Interest on Investments Purchased** - Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time entry is made debiting Cash and crediting the Accrued Interest on Investments Purchased and an Interest Earnings account for the balance.
130000-134999 DUE FROM AND ADVANCE TO INTERFUND

131000 Interfund Receivable (Short-Term) - An asset account used to indicate amounts owed to a particular fund by another fund in the same governmental unit for goods sold and services rendered. This account also includes short-term loans. Specific fund names should be assigned and numbered accordingly.

132000 Due from Other Government (Short Term) - Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans and charges for services rendered by the reporting unit for another government. Specific government names should be assigned and numbered accordingly.

133000 Advance to Fund (Long Term) - An asset account used to record a long-term loan by one fund to another fund in the same governmental unit. Specific fund names should be assigned and numbered accordingly. Includes protested tax advance permitted by section 15-1-402(7) - Make separate account for each taxing jurisdiction that receives protested taxes prior to final disposition.

135000-135099 GRANTS, ENTITLEMENTS, DONATIONS PAID IN ADVANCE - Resources disbursed to a 3rd party before eligibility requirements are met, excluding time requirements.

135100-139999 OPEN

140000 PREPAID EXPENSES

141000 Prepaid Expense - Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
150000 INVENTORIES

151100 Inventory of Supplies - The cost value of supplies on hand.

151200 Inventory of Stores for Resale - The value of goods held by a governmental enterprise for resale rather than for its own operation.

160000 RESTRICTED ASSETS

161000 Investment in Joint Venture - the amount of investment a proprietary fund has in a joint venture with other governments.

162000 Net Pension Assets – The assets of employers and non-employer contributing entities to employees for benefits provided through a defined benefit pension plan. (GASB 68)

170000 OTHER DEBITS

171000 Estimated Revenues - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of such period, the account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

172000 Revenues (Credit) - The increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period and is shown as a deduction from Estimated Revenues, to arrive at the amount of estimated revenues remaining to be realized. At the end of the fiscal period, it is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

173000 Amount Available in Debt Service Funds - An account in the General Long-Term Debt Group of Accounts (Fund No. 9500) which designates the amount of fund balance available in a Debt Service Fund for the retirement of general obligation term bonds or special assessment bonds.
170000 OTHER DEBITS-cont.

173100 Amount Available G.O. Debt - Total of fund balances in G.O. Debt Service Funds as of end of fiscal year - to be adjusted at year end. (Fund No. 3000-3099, Account No. - 271000)

173200 Amount Available S.I.D. Debt - Total of fund balances in S.I.D. Debt Service Funds as of end of fiscal year - to be adjusted at year end. (Fund No. 3500-3999, Account No. 271000)

174000 Amount to be Provided for Payment of Debt - An account in the General Long-Term Debt Group of Accounts which represents the amount to be provided from Taxes, assessments, or other general revenue to retire outstanding general long-term debt.

174100 Amount to be Provided G.O. Debt

174200 Amount to be Provided S.I.D. Debt

174300 Amount to be Provided - Other (Contracts, compensated absences, etc.)

175000 OPEN - (Formerly Bonds Authorized – Unissued. FY 2014 and beyond asset account# 126000)

176000 OPEN – (Formerly Unamortized Charges - Refunding Bonds FY 2014 and beyond reported as deferred outflows/inflows of resources, as applicable.)
(Enterprise only) - The costs which represent the difference between the reacquisition price and the net carrying amount of the old debt which is to be deferred and amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, which ever is shorter.
180000  CAPITAL ASSETS

181000  **Land** - A capital asset account which reflects the acquisition value of land owned by a governmental unit. If land is purchased, this account includes the purchase price and costs such as legal fees and/or filling and excavation for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

181100  **Land Acquired by Tax Deed** - A capital asset account to be used for showing land acquired by the county through the tax deed process for non-payment of taxes.

181500  **Land – Leased – Right to Use** – A capital asset account which reflects the value of land leased by a governmental unit.

182000  **Buildings** - A capital asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the governmental unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent parts of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

182100  **Allowance for Depreciation - Buildings** (Credit)  
The accumulation of periodic credits made to record the expiration in the service life of buildings which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

182500  **Buildings – Leased – Right to Use** – A capital asset account which reflects the lease value of buildings used to house persons or property leased by the governmental unit.

182510  **Allowance for Amortization – Buildings – L – RTU**  
(Credit)

183000  **Intangible/Works of Art** – A capital asset account that reflects the acquisition cost of intangible assets such as computer software, easements, water/mineral rights, etc. and works of art, historical treasures, valuable antiques, etc. Donated assets are valued at fair market value at the date of donation.
180000 CAPITAL ASSETS – cont.

183100 Allowance for Amortization – Intangible/Works of Art (Credit)
The accumulation of periodic credits made to record the amortization of asset costs over the life of the assets.

183500 Intangible – Leased – Right to Use A capital asset account that reflects the leased cost of intangible assets.

183510 Allowance for Amortization – Intangible – L – RTU (Credit)

184000 Improvements Other Than Buildings – A capital asset account reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value of time and acquisition.

184100 Allowance for Depreciation - Improvements (Credit)
See the definitions for Allowance for Depreciation - Buildings.

184500 Improvements Other Than Buildings – Leased – Right to Use A capital asset account which reflects the leased value of improvements other than buildings.

184510 Allowance for Amortization – Improvements – L - RTU (Credit)

186000 Machinery and Equipment - Tangible property of more or less permanent nature, other than land, buildings, or improvements, which is useful in carrying on operations. Examples include machinery, tools, trucks, cars, furniture, and furnishings.
180000  CAPITAL ASSETS – cont.

186100  Allowance for Depreciation - Machinery and Equipment  (Credit)  See definition for Allowance for Depreciation - Buildings.

186500  Machinery and Equipment – Leased – Right to Use  Leased tangible property other than land, buildings, or improvements.

186510  Allowance for Amortization – Mach & Equip – L – RTU  (Credit)

187000  Infrastructure  Tangible property that is normally both stationary in nature and can be preserved for a significantly greater number of years than other types of tangible property (e.g., roads, bridges, drainage systems, lighting systems, curbs, gutters, etc.)

187100  Allowance for Depreciation – Infrastructure  (Credit)  See definition for Allowance for Depreciation – Buildings.

187500  Infrastructure – Leased – Right to Use  Tangible property that is normally both stationary in nature and can be preserved for a significantly greater number of years than other types of tangible property.

187510  Allowance for Amortization – Infrastructure – L – RTU  (Credit)

188000  Construction Work in Progress  - The cost of construction works undertaken but not yet completed. (To be closed to the asset accounts when completed.)

188500  Construction/Project – Lease in Progress

189000  Utility Plant

189100  Source of Supply  - A capital asset account that reflects the acquisition value of property used to supply the water and sewer system of a governmental unit. Example of these capital assets includes wells, springs, reservoirs, and supply mains.
189110 **Allowance for Depreciation - Source of Supply** (Credit)

189150 **Source of Supply – Leased – Right to Use** A capital asset account that reflects the leased value of property used to supply the water and sewer system of a governmental unit.

189151 **Allowance for Amortization – Source of Supply L – RTU** (Credit)

189200 **Pumping Plant** - A capital asset account which reflects the pumping process of the water or sewer systems. Examples of these capital assets are electric pumps, steam pumps, diesel pumps, boiler plant equipment and hydraulic pumping equipment.

189210 **Allowance for Depreciation- Pumping Plant** (Credit)

189250 **Pumping Plant – Leased – Right to Use** – A capital asset account which reflects the pumping process of the water or sewer systems.

189251 **Allowance for Amortization – Pumping Plant – L - RTU**

189300 **Treatment Plant** - A capital asset account which reflects the acquisition value of property used in the treatment of the water and sewer systems. Examples of these capital assets include chlorininator injector equipment and other water treatment equipment; sewage storage lagoons, and any equipment relating to treatment.

189310 **Allowance for Depreciation - Treatment Plant** (Credit)

189350 **Treatment Plant – Leased – Right to Use** – A capital asset account which reflects the lease of property used in the treatment of the water or sewer systems.
180000 CAPITAL ASSETS – cont.

189351 Allowance for Amortization - Treatment Plant – L – RTU (Credit)

189400 Transmission and Distribution - A capital asset account which reflects the acquisition value of property used in the distribution process of the water and sewer systems. Examples of these capital assets are fire mains, hydrants, transmission and distribution mains, meters, and standpipes.

189401 Allowance for Depreciation - Transmission and Distribution (Credit)

189450 Transmission and Distribution – Leased – Right to Use - A capital asset account which reflects the lease value of property used in the distribution process of the water and sewer systems.

189451 Allowance for Amortization - Transmission and Distribution – L - RTU (Credit)

189500 General Plant - A capital asset account which reflects the acquisition value of property used in the general operation of the water and sewer systems. Examples of these capital assets are transportation equipment, stores equipment, land, tools, and laboratory equipment.

189510 Allowance for Depreciation - General Plant (Credit)

189550 General Plant – Leased – Right to Use - A capital asset account which reflects the lease value of property used in the general operation of the water and sewer systems.

189551 Allowance for Amortization – L - RTU - General Plant (Credit)
DEFERRED OUTFLOWS OF RESOURCES

190000 DEFERRED OUTFLOWS OF RESOURCES - A consumption of net assets by the government that is applicable to a future reporting period.

190900 TO 199999 Deferred Outflows of Resources - may use this block of account numbers if you choose to record deferred outflows of resources separately by description.

199500 Deferred Outflow of Resources - Leases
## SHORT-TERM PAYABLES/LIABILITIES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>201100</td>
<td><strong>Warrants Payable</strong> - The amount of operating warrants issued and outstanding. The account will be credited when warrants are issued and debited when warrants are redeemed or cancelled.</td>
</tr>
<tr>
<td>201200</td>
<td><strong>Registered Warrants or Notes Payable</strong> - Warrants issued and held by a bank or another fund as a short-term loan. Also, a loan authorized by resolution as a substitute for registering warrants recorded as a registered note payable.</td>
</tr>
<tr>
<td>202100</td>
<td><strong>Accounts Payable</strong> - Liabilities on open account owing to private persons, firms or corporations for goods and services received by a governmental unit (but not including amounts due to other funds of the same governmental unit.)</td>
</tr>
<tr>
<td>203100</td>
<td><strong>Judgments Payable</strong> - Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.</td>
</tr>
<tr>
<td>203200</td>
<td><strong>Protested Taxes Payable</strong> - Taxes in the Protested Tax Fund payable to other funds or to taxpayers.</td>
</tr>
<tr>
<td>203201</td>
<td><strong>Taxes Payable</strong> - Albright case</td>
</tr>
<tr>
<td>204100</td>
<td><strong>Contracts</strong></td>
</tr>
<tr>
<td>204200</td>
<td><strong>Installment Purchase Agreement</strong></td>
</tr>
<tr>
<td>204300</td>
<td><strong>Lease – Current portion</strong></td>
</tr>
<tr>
<td>204400</td>
<td><strong>Notes/Loans/Intercap/Tax Anticipation Notes</strong></td>
</tr>
</tbody>
</table>
200000 SHORT-TERM PAYABLES/LIABILITIES – cont.

205100 **Accrued Bond Principal Payable** - Bonds which have reached maturity.

205200 **Accrued Bond Interest Payable** - Interest on coupons which have become due.

205500 **Lease – Short-Term**

206100 **Accrued Payables**

206110 **Accrued Interest Payable** - A liability account which represents the amount of interest accrued at the balance sheet date, but which is not due until a later date.

206120 **Accrued Salaries/Wages Payable** - A liability for salaries/wages earned by employees between the last payment date and the balance sheet date but which are not yet due.

206130 **Accrued Employee Benefits Payable** - A liability related to employer contributions for earned employee benefits at the balance sheet date.

207100 **Claims/Vouchers Payable** - Liabilities for goods and services evidenced by claims/vouchers which have been pre-audited and approved for payment but which have not been paid.

208100 **Open**

209100 **Compensated Absences Payable** - A liability account which represents the short-term portion of accrued sick and annual leave.
210000 OTHER SHORT-TERM PAYABLES/LIABILITIES

211000 Interfund Payable - A liability account used to indicate amounts owed by a particular fund to another fund in the same governmental unit for goods and services rendered. The amount also includes short-term loans. Specific fund names should be assigned and numbered accordingly.

212000 Due to Government - Amounts owed by the reporting government unit to the named governmental unit. The specific government should be named and numbered accordingly.

212100 Special Districts
212200 State
212300 Schools
212400 Cities and Towns
212500 Others

213000 Due to Fiscal Agent - Amounts due to fiscal agents, such as commercial banks, for servicing a governmental unit's maturing indebtedness.

214000 Deposits Payable - Liability for deposits made for any purpose. The specific type of deposit should be assigned a name and numbered accordingly.

215000 Due to Employees - Amounts owed employees for deferred compensation upon withdrawal.

216000 TO 216199 Revenues Collected in Advance – Revenues collected in advance of exchange transaction or received before all eligibility requirements are met, other than time requirements. (FY2014 and beyond. Formerly account#222000 prior to GASB 65)
DEFERRED INFLOWS OF RESOURCES

220000  DEFERRED INFLOWS OF RESOURCES An acquisition of net assets by the government that is applicable to a future reporting period.

221000  Property Taxes Collected but Not Charged - Taxes collected before the tax levy has been made or before the amount of taxpayer liability has been established.

222000  Deferred Inflow of Resources – Certain revenues collected after all eligibility requirements are met but prior to meeting time requirements. (Other than deferred inflow account #’s assigned, may use 222000 or 223800 to 223899 to record other deferred inflows of resources separately by description)

223000  Deferred Inflows of Revenue - Amounts for which asset recognition criteria has been met, but for which revenue recognition criteria has not been met. Under the modified accrual basis of accounting, such amounts are measurable but not available.

223100  Deferred Inflows of Tax Revenue - Real

223200  Deferred Inflows of Tax Revenue - Personal

223300  Deferred Inflows of Tax Revenue - Special Assessments

223400  Deferred Inflows of Tax Revenue - Protested

223500  Deferred Inflows of Revenue – Permanent/Callable Bonds

223600  Deferred Inflows of Tax Revenue - Net Proceeds

223700  Deferred Inflows of Tax Revenue - Mobile Homes

223800 TO 223899  Deferred Inflows of Resources – Certain revenues collected after all eligibility requirements are met but prior to meeting time requirements. (Other than deferred inflow account #’s assigned, may use 222000 or this block of account numbers to
220000 DEFERRED INFLOWS OF RESOURCES – cont.

record other deferred inflows of resources separately by description.)

225000 Deferred Inflows of Resources - Leases

223900 TO 229999 OPEN-TO BE ASSIGNED

LONG-TERM LIABILITIES

230000 LONG-TERM LIABILITIES

231000 Bonds Payable

231100 G. O. Bonds - The face value of bonds issued and unpaid and not due within one year.

231200 DNRC Bonds (Loan) - Principal amount of unpaid bonds (loan) due DNRC reported in the General Long-Term Debt Group of accounts (9500)

231300 Revenue Bonds - The face value of bonds issued and unpaid and not due within one year.

231400 S.I.D. Bonds - The face value of bonds issued and unpaid and not due within one year.

233000 Advance from Fund - A liability account used to record a long-term debt owed by one fund to another fund in the same governmental unit. Specific fund names should be assigned and numbered accordingly. Includes protested taxes distributed prior to final disposition (15-1-402(7)).

234000 Judgment Payable - Long Term portion of Judgments Payable.

235000 Contracts/Notes/Loans Payable

235100 Contracts - Non-current portion of Contract Payable.

235200 Installment Purchase Agreement - Non-current portion of present value of total future payments on installment contract.
230000 LONG-TERM LIABILITIES – cont.

235300 Lease Agreement - Non-current portion of present value of total future payments on lease purchase contract.

235400 Notes/Loans/Intercap - Non-current portion of notes/loans payable.

235500 - 235520 Leases Payable - Non-current portion of leases payable.

236000 Landfill Closure/Post-closure Care Costs - A liability account representing the estimated costs associated with the closure and postclosure care. (GASB 18)

237000 Net Pension Liability – The liability of employers and non-employer contributing entities to employees for benefits provided through a defined benefit pension plan. (GASB 68)

238000 OPEB – A liability account representing the Other Post-Employment Benefits Liability. (GASB 45)

239000 Compensated Absences Payable - Non-current portion of unpaid vacation and sick leave.

OTHER CREDITS

240000 OTHER CREDITS

241000 Appropriations - This account records organizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. The account appears in a balance sheet prepared during the fiscal year. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet as of such fiscal period.

242000 Expenditures (Debit) - This account appears in balance sheets prepared during the fiscal period and designates the total of expenditures charged against appropriations during such period. It is a control account for the budget expenditure ledger. The account is shown in each balance sheet as a deduction from account 24100 Appropriations, to arrive at the unexpended balance of total appropriations. At the end of the fiscal period, the Expenditures account is closed out and does not appear in the balance sheet as of such fiscal period.
fiscal period, the account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

243000  **Encumbrances** (Debit) - This account designates obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from account 241000, Appropriations, to arrive at the unencumbered balance of appropriations. At the end of the fiscal period, the account is closed out and does not appear in a balance sheet prepared as of the close of such period.

**FUND BALANCE CLASSIFICATIONS/NET POSITION – NON-SPENDABLE AND RESTRICTED**

250000  **FUND BALANCE CLASSIFICATIONS/NET POSITION – NON-SPENDABLE AND RESTRICTED**

250100  **Non-spendable** (GASB 54) - **Fund Balance Classification**

Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. This includes items that are not expected to be converted to cash, for example, inventories, prepaid amounts, and the long-term amount of loans receivable. A permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

250100  **Non-spendable Inventory** – An amount tied up in inventory and are, therefore, not available for appropriation. This amount represents the segregation of a portion of fund balance that is considered non-spendable. (Balance to Account 151100 - 151200 F/Y End (Governmental Fund)

250200  **Restricted Fund Balance/Net Position** - Restricted Fund Balance accounts in Governmental Funds or Net Position accounts in Enterprise Funds are amounts with legally enforceable constraints placed on the use of resources that are either (a) externally imposed by credits (such as debt
250000 FUND BALANCE CLASSIFICATIONS/NET POSITION – NON-SPENDABLE AND RESTRICTED-cont.

covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

250300 Restricted for Revenue Bond Current Debt Service
A restriction in an Enterprise Fund which represents the segregation of a portion of net position equal to current assets that are restricted to current servicing of revenue bonds in accordance with terms of a bond indenture. (May be sinking & interest.)

250400 Restricted for Revenue Bond, Future Debt Service Retirement – A restriction in an Enterprise Fund which represents the segregation of a portion of net position equal to current assets that are restricted for future servicing of revenue bonds in accordance with terms of a bond indenture. (Balance to Cash Account 102220 F/Y end).

250500 Restricted for Surplus Restricted – A restriction in an Enterprise Fund which represents the segregation of a portion of net position equal to current assets that are restricted to meeting various contingencies as may be specified and defined in the revenue bond indenture. (Balance to Cash Account 102230 F/Y end).

250600 Restricted for Replacement and Depreciation – A restriction in an Enterprise Fund which represents the segregation of a portion of net position that are set aside to cover the replacement of other assets as their life expires.

250700 Restricted for Construction – A restriction in an Enterprise Fund which represents the segregation of a portion of net position to provide for construction.

250800 Restricted for Amounts Held by Trustee - A restricted net position account in an Enterprise Fund which represents assets set aside with a third-party trustee or in another financial assurance mechanism to finance the landfill closure and post-closure care costs in excess of related liabilities. This account should equal Cash Account #105000 less Liability Account #236000. This account will only be used when the
restricted cash (105000) exceeds the related liability (236000). If the result is 0, this account will not be used. If the result is a negative number, it will be included in unrestricted net position.

250900 OPEN - (Formerly Other Reserves in Governmental Type funds eliminated by GASB54)

250910 Restricted for Employees Pension Benefits - Assets held in a pension trust fund for employee retirement benefits.

250920 Restricted for Assets Held in Investment Trust - Assets held for custodial funds in investments as part of a pool or specifically directed by another government for individual custodial funds.

250930 Restricted for Compensated Absences

260000 FUND BALANCE/NET POSITION – COMMITTED AND ASSIGNED

260100 TO 260199 Committed (GASB 54) Fund Balance – Committed fund balance accounts in Governmental funds are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same action it employed to previously commit those amounts (GASB 54 ¶8)

260199 Committed for Advance to Fund - A commitment which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up in a long-term loan to another fund and are, therefore, not available for appropriation. (Governmental Type Funds)
260000  FUND BALANCE/NET POSITION – COMMITTED AND ASSIGNED – cont.

260200 TO 260299  Assigned (GASB 54) Fund Balance – Assigned Fund

Balance is comprised of amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed. The intent is expressed by the governing body, a committee, or an official whom the government has delegated the authority to assign amounts in all Governmental Funds. Assigned fund balance includes amounts in excess of non-spendable, restricted and committed fund balance in Governmental Funds other than the General Fund. (The General Fund’s excess of non-spendable, restricted, committed and assigned can be unassigned- the only fund that can report a positive unassigned balance)

260300 TO 269999 OPEN-TO BE ASSIGNED

270000  UNASSIGNED FUND BALANCE/UNRESTRICTED NET POSITION

271000  Unassigned Fund Balance - A residual fund balance account classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Non-spendable amounts should be determined before classifying amounts in the restricted, committed and assigned classifications. (The General Fund should be the only fund that reports a positive unassigned fund balance amount.)

271100  Prior Period Adjustment: Property Tax Refunds - For current fiscal year (If Material)

271500  Restatements to Prior Year's Fund Balance - Adjustments recorded in current year but adjusting fund balance for the prior year. (Governmental Funds)

272000  Unrestricted Net Position - The accumulated earning of an Enterprise or Intergovernmental Service Fund which has been retained in the fund and which are not restricted for any specific purpose.

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### BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

#### 270000 UNASSIGNED FUND BALANCE/UNRESTRICTED NET POSITION cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>272100</td>
<td>Prior Period Adjustment - Property Tax Refunds</td>
<td>For current fiscal year. (If Material)</td>
</tr>
<tr>
<td>272200</td>
<td>Prior Period Adjustment - Property Tax Changes</td>
<td>For current fiscal year. (If Material)</td>
</tr>
<tr>
<td>272300</td>
<td>Established Accumulated Depreciation</td>
<td>Accumulated depreciation from prior years but recorded in the current fiscal year.</td>
</tr>
<tr>
<td>272400</td>
<td>Capital Asset Adjustment</td>
<td>Capital assets acquired in prior years but recorded in the current fiscal year.</td>
</tr>
<tr>
<td>272500</td>
<td>Adjustment to Prior Years Accounting Records</td>
<td>Adjustments recorded in current year but adjusting records for one prior year. (Enterprise Funds)</td>
</tr>
</tbody>
</table>

#### LIABILITY ACCOUNT FOR USE IN GENERAL CAPITAL ASSET ACCOUNT GROUP ONLY

#### 280000 INVESTMENT IN GENERAL CAPITAL ASSETS - An account in the General Capital Assets Group of Accounts which represents the governmental unit’s investment in general capital assets. This account is subdivided according to the source of moneys which finance the asset acquisition, such as General Fund, Special Revenue Funds, etc.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>281000</td>
<td>General Fund</td>
</tr>
<tr>
<td>282000</td>
<td>Special Revenue Funds</td>
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<tr>
<td>283000</td>
<td>Special Assessment Funds</td>
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<tr>
<td>284000</td>
<td>Private Gifts</td>
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<tr>
<td>285000</td>
<td>Federal Grants</td>
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<tr>
<td>286000</td>
<td>State Grants</td>
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<tr>
<td>287000</td>
<td>Local Grants</td>
</tr>
</tbody>
</table>

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280000 INVESTMENT IN GENERAL CAPITAL ASSETS – cont.

288000  General Obligation Debt
289000  Land Acquired by Tax Deed
289100  Before 19XX