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.

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


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.