



**MONTANA
DEPARTMENT OF
ADMINISTRATION**

State Financial Services Division

Steve Bullock, Governor
John Lewis, Director

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 (LGSB)

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.

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.

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