MEMO

Date: October 19, 2022

To: County Clerk & Recorders/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 – CARES, COVID-19, and ARPA

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.mcpx

- 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 6/2021

2990–2999   **CARES/COVID-19/ARPA/Stimulus Funds**

BARS 04 - Revenue Accounts – Last revised 1/2022

331990-331999   **CARES/COVID-19/ARPA/Stimulus Revenues – Federal Sources (P)** –
Revenues received from the Federal Government for CARES Act/COVID-19/ARPA.

334990-334999   **CARES/COVID-19/ARPA/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 and ARPA 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.