

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

PROCEDURES MANUAL

EXPENDITURE ACCOUNTS

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**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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REVENUE ACCOUNTS

(The sum of all expenditure accounts by fund must equal general ledger account 242000)

410000 General Government - As a functional classification this account is charged with all expenditures for the legislative, executive, and judicial branches of a governmental unit. It is also charged with expenditures made by other top-level auxiliary and staff agencies in the administrative branches of government.

410100 **Legislative Services** - This group includes accounts or recording expenditures for the cost of providing representation for the citizenry, in the governing body. In the County Commissioner form of government, legislative and executive services could be combined into one activity.

410130 **Committees and Special Bodies** - Is charged with expenditures of regular committees of the governing body, including local government study commissions, special investigating committees, and other committees, bodies, or representatives responsible solely to the governing body.

410140 **Ordinances and Proceedings** - Is charged with expenditures for printing and advertising ordinances and for printing the proceedings of the governing body.

410150 **Secretarial Services** - Is charged with expenditures for secretarial staff assigned to the legislative body. Where expenditures would have to be allocated to other activities it may not be practicable to allocate secretarial services to this activity.

410200 **Executive Services** - This group includes accounts for recording the expenditures of general executive officers and board of the governmental unit. This account does not include costs of administrative personnel.

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410000 General Government – cont.

410200 **Executive Services - cont.**

410210 **Administration**

410230 **Advisory Services** - Is charged with expenditures for temporary staff to perform special advisory services for the executive body.

410240 **Official Publications** - Is charged with expenditures for printing and advertising special publications of the executive body.

410300 **Judicial Services** - This group includes accounts for recording the expenditures for the costs of providing an impartial court system for civil, criminal and juvenile cases.

410320 **District Courts** - (Criminal)

410321 **Administration** - (May require additional breakdown for Court Clerk).

410322* **Jury Services** - Is charged with costs of selection, impaneling, and direct costs of the jury.

410323 **Judicial Services** - Is charged with costs of the adjudication process. This would include costs for judges, secretary services, etc.

410324* **Prosecution Services** - Is charged with costs related to prosecution; witness services medical reports, etc.

410325* **Court Reporting Services** - Is charged with costs related to court reporting stenographic reporters, recording devices, transcripts.

* These accounts may qualify for the State Reimbursement Program.

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410000 General Government – cont.

410320 **District Courts - (Criminal) – cont.**

410326* **Indigent Defense** - Is charged with costs of court appointed attorneys.

410327 **Law Library** - Is charged with costs related to legal library.

410328* **Psychiatric Examination** – Court ordered psychiatric examinations.

410330 **District Courts (Other)** - Is charged with expenditures for the operation of the district courts.

410331 **Administration** - (May require additional breakdown for Court Clerk).

410332 **Jury Services** - Is charged with costs of selection, impaneling, and direct costs of the jury.

410333 **Judicial Services** - Is charged with costs of the adjudication process. This would include costs for judges' secretary services, etc.

410334 **Prosecution Services** - Is charged with costs related to prosecution: witness services, medical reports, etc.

410335 **Court Reporting Services** - Is charged with costs related to court reporting stenographic reporters, recording devices, transcripts.

* These accounts may qualify for the State Reimbursement Program.

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410000 General Government – cont.

410330 **District Courts (Other) – cont.**

410336 **Indigent Defense** - Is charged with costs of court appointed attorneys.

410337 **Law Library** - Is charged with costs related to legal library.

410338 **Psychiatric Examination** - Court ordered psychiatric examinations.

410340 **Justice Court** - Is charged with expenditures for the operation of justice court.

410341 **Administration**

410342 **Jury Services**

410343 **Judicial Services**

410344 **Prosecution Services**

410350 **Small Claims Court** - Is charged with expenditures for the operation of a small claims court.

410351 **Administration**

410352 **Judicial Services**

410360 **City/Municipal Court** - Is charged with expenditures for the operation of the municipal court.

410361 **Administration**

410362 **Jury Services**

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410000 General Government – cont.

410360 **City/Municipal Court – cont.**

410363 **Judicial Services**

410364 **Prosecution Services**

410365 **Indigent Defense**

410370 **Crime Victim’s Assistance Program**- Is charged with expenditures for providing assistance to victims of crimes regardless of the court of jurisdiction.

410371 **Administration**

410400 **Administrative Services** - This group is charged with expenditures for the cost of administrative services such as chief administrative officers, administrative assistants, etc.

410500 **Financial Services** - This group includes accounts for recording the expenditures of financial management and accounting related services for the governmental unit.

410510 **Administration** - (Finance Director, etc.)

410520 **Budget Analyst**

410530 **Auditing**

410531 **Internal Auditing** - Is charged with all expenditures related to an internal auditing staff.

410532 **Independent Audits** - Is charged with all expenditures related to independent audits.

410540 **Treasury** - Is charged with all expenditures related to fiduciary services.

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410000 General Government – cont.

410550 **Accounting**

410551 **Payroll Services**

410560 **Purchasing** - (If this is a major area within the governmental unit, Purchasing Services should be placed on the activity level.)

410570 **Billing**

410580 **Data Processing** - (Use this account if data processing is not operated as an Intergovernmental Service.)

410590 **Assessor**

410600 **Elections** - This group includes accounts for recording direct expenditures of registering voters and holding general, primary, and special elections. The cost of special election deputies, judges, clerks and inspectors should be charged to this account. Salaries of governmental clerks are not charged to this account.

410630 **Primary Elections**

410640 **General Elections**

410650 **Special Elections**

410660 **Voter Registration**

410700 **Purchasing Services** - This group is charged with all expenditures for the cost of purchasing. If purchasing is not a major cost area, their cost should be included as a sub-activity under Financial Services.

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410000 General Government – cont.

410800 **Personnel Services** - This group includes accounts which record expenditures of the agency performing central personnel and related services for the entire government unit.

410810 **Administration**

410830 **Recruitment**

410840 **Labor Relations**

410900 **Records Administration** - This group includes accounts for the cost of recording commission meetings, council meetings, ordinances, resolutions, deeds, mortgages, and similar legal documents.

410910 **Administration**

410930 **Microfilming**

410940 **Recording**

411000 **Planning and Research Services** - This group is charged with all expenditures for the costs of master planning, comprehensive housing, and community development done within the general government unit. If it is possible to make an allocation of cost, the following sub-activities can be used.

411010 **Administration**

411030 **Planning**

411040 **Research**

411050 **Development**

411060 **Geographic Information System**

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410000 General Government – cont.

411100 **Legal Services** - This group includes accounts for recording expenditures for legal services required by a governmental unit in the discharge of its functions and activities. Included are the costs of attorneys who render legal advice and who provide counseling service in lawsuits to which the government unit is a party. If it is not feasible to make a future allocation of costs, this main activity can be used.

411110 **Administration**

411130 **Counseling Services**

411200 **Facilities Administration** - This group included accounts for recording expenditures for all costs related to the operation and maintenance of county courthouse, city hall, and other general governmental facilities, including land. Use this account when costs cannot be charged to one of the sub-activities under another specified activity.

411210 **Administration**

411230 **Maintenance**

411240 **Improvements** - Is charged with costs incurred in improving or expanding any general government facilities.

411300 **Central Communications** - This activity is used to account for all costs related to the operation of a central communications system. These costs may be allocated to the various activities receiving such services and only the unallocated costs charged to this activity.

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410000 General Government – cont.

411400 **General Government Engineering Services**
- This activity is used to account for engineering services which cannot be distributed to other activities. These other activities will usually be under the function of Public Works.

411500 **Estate Administration** - This activity is used to account for all costs relating to the county office of Public Administration.

411600 **Public School Administration** - This activity is used to account for all costs relating to the Office of County Superintendent of Schools

411700 **Central Stores** - This activity is used to account for all costs relating to the operation of a central stores department. If central stores is operated as a separate fund, expenditures should be accumulated under the function of Internal Services.

411800 **Other General Government Services** - This group includes all general government expenditures not accounted for elsewhere in the activity list. The local unit may specify their own breakdown.

411810 **Intergovernmental Allocation** - Special Legislation that requires allocation to other governmental units. (Use 790's object codes)

411830 **Association Dues** - Is charged with costs of dues which cannot be charged to a specific activity.

411840 **Grants Administration**

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410000 General Government – cont.

 411800 **Other General Government Services – cont.**

 411850 **Special Projects**

 411860 **Special Improvement Assessments**

 411870 **Local Government Review**

420000 Public Safety - Is a major function of government which has as its objective the protection of person and property; for instance, police protection, fire protection, protective inspection and correction.

 420100 **Law Enforcement Services** - This group includes accounts for recording expenditures incurred by the Police/Sheriff Department for the administration of various law enforcement programs.

 420110 **Administration**

 420120 **Facilities** - (This account should not be used for jail facilities which are included under Detention and Correction Services.)

 420130 **Personnel Training**

 420140 **Crime Control and Investigation** - Is charged with costs related to controlling and investigating crime.

 420141 **Criminal Investigation**

 420142 **Narcotics Investigation**

 420143 **Crime Prevention**

 420144 **Juvenile Programs**

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420000 Public Safety – cont.

420150 **Traffic Policing**

420160 **Communications**

420170 **Records and Identification**

420180 **Other Law Enforcement Activities**

420181 **Crime Laboratory**

420190 **Seat Belt Incentive Program**

420200 **Detention and Correction Services** - This group includes accounts for recording expenditures for the temporary detention and custody of offenders, and for correctional services performed by the local governmental unit.

420210 **Administration**

420230 **Care or Custody of Prisoners** - Is charged with the cost of operating a jail.

420240 **Other Institutional Services** - Is charged with maintaining prisoners in other institutions.

420250 **Youth Detention**

420300 **Probation and Parole Services** - This group includes accounts for recording expenditures for probation and parole activities involved in the rehabilitation of convicted law violators.

420330 **Adult Probation**

420340 **Juvenile Probation**

420350 **Parole Services**

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420000 Public Safety – cont.

420400 **Fire Protection and Control** - This group includes accounts for recording the expenditures for fire fighting and prevention services.

420410 **Administration**

420420 **Facilities**

420430 **Personnel Training**

420440 **Fire Prevention** - Is charged with expenditures of before-the-fact activities designed to prevent the occurrence of fires.

420450 **Fire Investigations** - Is charged with expenditures of after-the-fact activities related to fire.

420460 **Fire Suppression** - Is charged with expenditures for fire fighting.

420470 **Search and Rescue** - Is charged with expenditures in the nature of search and rescue performed by the fire department.

420480 **Communications** - (This account is not charged with costs of central emergency dispatch which is accounted for under Other Emergency Services.)

420500 **Protective Inspections** - This group includes accounts for recording expenditures incurred in making protective inspections except those related to police, fire and health which are definitely assigned to other activities.

420510 **Administration**

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420000 Public Safety – cont.

420500 **Protective Inspections** - cont.

420530 **Construction Inspection**

420531 **Building**

420532 **Plumbing**

420533 **Electrical**

420534 **Gas**

420535 **Other**

420540 **Land Use Inspection** - (Includes costs related to zoning enforcement)

420600 **Civil Defense** - This activity is charged with expenditures for the preparation of survival plans which may be used in the event of war or natural disaster, for the administration of training programs, and for the provision and inspection of shelters, supplies and equipment.

420700 **Other Emergency Services** - This group includes accounts for recording expenditures related to rescue and emergency aid and service for the sick and injured.

420710 **Administration**

420730 **Emergency Medical Services (Ambulance)**

420740 **Search and Rescue (Other than Fire)**

420750 **Central Emergency Dispatch - (911)**

420800 **Coroner Services** - This activity is charged with all expenditures relating to the duties and/or functions of the county coroner.

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430000 Public Works - is a major function of government which provides those services necessary to achieve a satisfactory living environment for the community and individual, such as street, garbage and water services.

430100 **Public Works Administration** - This activity is charged with expenditures for the general administrative direction of the public works department.

430200 **Road and Street Services** - This group includes accounts for recording expenditures for road and street activities.

430210 **Administration** - Is charged with costs of management and supervision, planning, clerical, accounting, and direct labor - vacation, sick leave, etc.

430220 **Facilities** - Is charged with the costs of maintaining public works facilities.

430230 **Road and Street Construction** - Is charged with costs relating to road/street construction or reconstruction, improvements, or additions to any existing road/street which result in increased traffic service ability.

430231 **Engineering**

430232 **Right of Way**

430233 **Roadway**

430234 **Curb and Gutter**

430235 **Storm Drainage**

430236 **Structures** (Bridges, Culverts,
Livestock Crossings, Ferries)

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430000 Public Works – cont.

430240 **Road and Street Maintenance**

430241 **Engineering**

430242 **Patching**

430243 **Bridges**

430245 **Culverts**

430246 **Storm Drainage**

430247 **Other Maintenance**

430250 **Other Road and Street Operations** - Is charged with costs relating to road/street operations but cannot be classified as construction or maintenance.

430251 **Ice and Snow Removal**

430252 **Road and Street Cleaning**

430253 **Vehicle Maintenance** (Cost which cannot be distributed.)

430254 **Ferries**

430255 **Bike Paths**

430260 **Traffic and Pedestrian Services** - Is charged with costs of operation and maintenance of facilities to provide for safe and convenient traffic.

430261 **Engineering**

430262 **Sidewalks**

430263 **Street Lighting**

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430000 Public Works – cont.

430260 **Traffic and Pedestrian Services - cont.**

430264 **Traffic Control Devices**

430265 **Street Striping**

430266 **Parking Facilities**

430300 **Airport** - Is charged with costs of operating an airport.

430310 **Administration**

430320 **Facilities**

430330 **Runways**

430340 **Parking Lots**

430350 **Fields**

430360 **Fire Protection**

430400 **Transit Systems**- Is charged with costs of a public transit system.

430410 **Administration**

430420 **Facilities**

430430 **Operating**

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430000 Public Works – cont.

430500 **Water Utilities-** This group includes accounts for recording all expenditures for the operating and maintenance of a water system.

430510 **Administration**

430520 **Facilities**

430530 **Source of Supply and Pumping**

430540 **Purification and Treatment**

430550 **Transmission and Distribution**

430570 **Customer Accounting and Collection**

430590 **Other Activities**

430600 **Sewer Utilities-** This group includes accounts for recording all expenditures incurred in the collection and disposal of sewage.

430610 **Administration**

430620 **Facilities**

430630 **Collection and Transmission**

430640 **Treatment and Disposal**

430650 **Laboratory and Testing**

430660 **Engineering (Undistributed Costs)**

430670 **Customer Accounting and Collection**

430690 **Other Activities**

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430000 Public Works – cont.

430700 **Natural Gas/Electric/Wind Farms** - This group includes accounts for recording all expenditures incurred in the supply and distribution of natural gas/electric/wind farm utilities.

430710 **Administration**

430720 **Facilities**

430730 **Source of Supply**

430740 **Transmission and Distribution**

430770 **Customer Accounting and Collection**

430790 **Other Activities**

430800 **Solid Waste Services** (Garbage and Junk Vehicle) - This group includes accounts for recording all expenditures incurred for disposal of garbage and other refuse.

430810 **Administration**

430820 **Facilities**

430830 **Collection**

430840 **Disposal**

430870 **Customer Accounting and Collection**

430890 **Other Activities**

430900 **Cemetery Services** - This group includes accounts for recording all expenditures related to the operation and maintenance of the premises.

430910 **Administration**

430920 **Facilities**

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430000 Public Works – cont.

430900 **Cemetery Services**

430930 **Grounds Maintenance**

430940 **Burials**

431000 **Public Scales** - This activity is charged with all expenditures incurred in the operation and maintenance of public scales.

431100 **Weed Control** - This activity is charged with all expenditures for cutting and removal of weeds from government property, and from private property when it is not done by the property owners.

431200 **Flood Control** - This activity is charged with expenditures for walls, levees, and other devices which protect persons and property from surface water damage.

431300 **Central Shop Services** - This group includes accounts for recording expenditures for a shop operation involving vehicle maintenance, repair and fuel control that are not allocated back to the using department.

431310 **Administration**

431330 **Equipment Maintenance**

431340 **Fuel Control**

431350 **Building/Grounds Maintenance**

431390 **Other Services**

431400 **Undistributed Engineering** - This activity is charged with expenditures of the Engineering Office which cannot be charged to another specific activity within the function of Public Works.

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430000 Public Works – cont.

431500 **Irrigation Facilities/Canals** - This activity is charged with expenses/expenditures related to irrigation district facilities/canals used to provide water to irrigable lands within the district.

431600 **Soil Conservation** - This activity is charged with the costs associated with the soil conservation programs designed to preserve lands within a soil conservation district from erosion due to water, wind, and other elements rendering the land unusable for its agricultural purposes.

431700 **Television/Telecommunication Facilities** - This activity includes the costs of the maintenance and operations of transmission and receiving facilities designed to transmit and receive microwave signals to rural areas to provide television transmissions.

440000 Public Health - Is a major function of government which includes all expenditures involved in the conservation and improvement of public health.

440100 **Public Health Services** - This activity is charged with all expenditures incurred for financing and maintenance of county health programs.

440110 **Administration**

440120 **Facilities**

440130 **Vital Statistics** - Includes fees paid to local registrars for the filing of births, deaths, and fetal deaths.

440140 **Regulation and Inspection**

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440000 Public Health - cont.

440150 **Communicable Disease Control**

440160 **Environmental Health Services**

440170 **Maternal & Child Health Services** -
Includes maternal and pre-school medical
and dental examinations of school children,
school nursing and nutritional care for school
children.

440180 **Home Health Service**

440190 **Immunization**

440200 **Hospitals** - This activity is charged with expenditures
incurred for the operation and maintenance of a
government owned hospital.

440210 **Administration**

440220 **Facilities**

440230 **Medical Care**

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440000 Public Health - cont.

440200 **Hospitals – cont.**

440231 **Inpatient**

440232 **Outpatient**

440240 **Dietary**

440250 **Laundry**

440260 **Housekeeping**

440270 **Recreation**

440280 **Pharmacy**

440290 **Other**

440300 **Nursing Homes** - This activity is charged with expenditures incurred for the operation and maintenance of government owned nursing homes.

440310 **Administration**

440320 **Facilities**

440330 **Nursing Services**

440340 **Dietary**

440350 **Laundry**

440360 **Housekeeping**

440370 **Recreation**

440380 **Pharmacy**

440390 **Other**

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440000 Public Health - cont.

440400 **Mental Health Center** - This activity is charged with expenditures incurred for mental health centers, except for those whose primary problem is alcohol and drug abuse.

440410 **Administration**

440420 **Facilities**

440430 **Treatment**

440490 **Other**

440500 **Other Health Centers & Clinics** - This activity is charged with expenditures incurred for mental health clinics whose primary function is the treatment of drug and alcohol abuse.

440510 **Administration**

440520 **Facilities**

440530 **Drug Abuse**

440540 **Alcohol Abuse**

440590 **Other**

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440000 Public Health - cont.

440600 **Animal Control Services** - This activity is charged with expenditures incurred for the impounding of dogs running at large; keeping records of impounded animals; disposition of unredeemed animals; and impounding those suspected of having rabies.

440610 **Administration**

440620 **Facilities**

440630 **Impounding**

440640 **Enforcement**

440700 **Insect & Pest Controls** - This activity includes expenditures incurred for the control of insects, rodents and other animals which are potential health hazards, or predatory in nature.

450000 Social & Economic Services - Is a major function of a government which includes all activities designed to provide social and economical assistance to persons who are unable to provide essential needs for themselves.

450100 **Welfare** - This activity is charged with expenditures for public assistance and institutional care for individuals who are economically unable to provide essential needs for themselves.

450110 **Administration**

450120 **Institutional Care** - Costs for operation of a welfare institution maintained by the government.

450130 **Direct Assistance**

450131 **General Assistance**

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450000 Social & Economic Services - cont.

450130 **Direct Assistance – cont.**

450132 **Old- Age Assistance**

450133 **Aid to Dependent Children**

450134 **Medical Relief**

450135 **Open**

450136 **Burial of Indigent**

450137 **Open**

450140 **Intergovernmental Welfare Payments -**
Expenditures made by one government to
another government for welfare programs
administered by it.

450141 **Family Services** (Payment to
Department of Family Services)

450142 **Foster Care** - (Payment to
Department of Family Services)

450150 **Vendor Welfare Payments** - Expenditures
made directly to private individuals who
furnish care commodities or services to
welfare recipients.

450151 **Vendor Medical Payments**

450152 **Other Vendor Payments**

450160 **LIEAP Services**

450200 **Veterans Services** - This activity includes those
expenditures for economic assistance to veterans.
(Burial of Soldiers)

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450000 Social & Economic Services - cont

450300 **Aging Services** - This activity includes those expenditures incurred for services aimed at improving the quality of living for older persons.

450310 **Senior Citizens Center**

450320 **Aging Council**

450400 **Extension Services** - This activity includes those expenditures for education and information programs in the area of agriculture, home economics, 4-H clubs, and other community programs.

450500 **Employment Opportunity Services** - This activity includes expenditures for preparing any individual for employment. This preparation includes skill training, basic education and work orientation. It does not include expenditures that can be reasonably allocated or charged to other activities.

450600 **Child and Youth Development** - This activity is charged with all expenditures made by a governmental unit for the operation of youth support programs in the areas of basic education, job training and day care centers. If this account is used, sub-activities should include specific programs.

450610 **Day Care Centers**

450620 **Head Start Programs**

460000 Culture and Recreation - this is a major function of government which includes all cultural and recreational activities maintained for the benefit of residential citizens and visitors.

460100 **Library Services** - This activity is charged with expenditures for maintenance and operation of a library and includes branch libraries.

460110 **Administration**

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460000 Culture and Recreation – cont.

460100 **Library Services - cont.**

460120 **Facilities**

460125 **Training**

460130 **Circulation**

460140 **Reference**

460150 **Technical Services**

460160 **Children's Services**

460170 **Special Collections**

460180 **Extension**

460190 **Branch Libraries**

460200 **Fairs** - This activity is charged with expenditures related to the operation of a county fair and/or special expositions.

460210 **Administration**

460220 **Facilities**

460230 **Grounds Maintenance**

460240 **Fair Operation**

460250 **Premiums**

460260 **Horse Racing**

460270 **Entertainment**

460290 **Other (Specify)**

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460000 Culture and Recreation – cont.

460300 **Other Community Events** - Includes Centennial Grant Expenditures.

460400 **Park & Recreation Services** - This activity is charged with expenditures for park and recreation programs for leisure time activities of the individual.

460410 **Park & Recreation Administration** - Is charged with costs related to the over-all supervision of park and recreational activities.

460430 **Parks** – This activity is charged with expenditures on public parks, public squares and similar ornamental areas.

460431 **Administration**

460432 **Facilities**

460433 **Park Areas**

460434 **Parkways & Boulevards**

460435 **Park Policing**

460436 **Park Lighting**

460437 **Forestry & Nursery**

460439 **Other Park Activities**

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460000 Culture and Recreation – cont.

460440 **Participant Recreation** - This activity is charged with expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, participant sports such as golf, tennis and various other indoor and outdoor games.

460441 **Administration**

460442 **Facilities (Civic Centers)**

460443 **Training**

460444 **Playgrounds**

460445 **Swimming Pools**

460446 **Golf Courses**

460447 **Tennis Courts**

460448 **Skating Rinks**

460449 **Other Participant Recreation Programs**

460450 **Spectator Recreation** - This activity is charged with expenditures for recreational activities of a cultural and specific nature, which benefit the public as spectators.

460451 **Administration**

460452 **Museums and Art Galleries**

460453 **Bands**

460459 **Other Spectator Recreation Programs**

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460000 Culture and Recreation – cont.

460460 **Historical Preservation-** This activity is charged with expenditures related to the preservation of structures, sites and facilities having historical significance.

460461 **Administration**

460462 **Structure Maintenance**

460463 **Site Maintenance**

460464 **Facilities Maintenance**

470000 Housing and Community Development - Is a major function which is concerned with development and enforcement of building and occupancy standards, and the upgrading of existing facilities.

470100 **Community Public Facility Projects** - This activity is charged with expenditures for the acquisition and construction for public facility projects (mental health centers, senior centers, etc.).

470110 **Administration**

470120 **Construction**

470130 **Other**

470200 **Housing Rehab** – This activity is charged with expenditures for housing rehabilitation projects.

470210 **Administration**

470220 **Acquisition of Property**

470230 **Public Works Facilities**

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470000 Housing and Community Development – cont.

470500 **HOME** - Tenant Based Rental Assistance

 470510 **Administration**

 470520 **Rental Assistance**

480000 Conservation of Natural Resources - Is a major function of government which includes activities designed to conserve and develop such natural resources as water, soil, forests, and materials.

480100 **Soil Conservation** - This activity is charged with expenditures for programs developed for soil conservation.

480200 **Water Quality Control** - This activity is charged with expenditures related to preservation of water quality standards.

480300 **Air Quality Control** - This activity is charged with expenditures for preservation of air quality standards.

490000 Debt Service - Is a major function which is charged with all interest and principal payments made on debts of the governmental unit.

490100 **General Obligation Bonds** - This activity is charged with expenditures for periodic principal and interest maturities and paying agent fees of general obligation bonds.

490200 **Revenue Bonds** - This activity is charged with expenditures for periodic principal and interest maturities and paying agent fees of revenue bonds.

490300 **Special Improvement Bonds** - Expenditures for principal and interest on Special Improvement Bonds.

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490000 Debt Service – cont.

490400 **Interest on Registered Warrants** - This activity is charged with interest on warrants which have been registered and are redeemed by the treasurer.

490500 **Other Debt Service Payments** - Expenditures for principal and interest on notes, loans, contracts, lease purchase, inter-cap loans, etc.

490600 **Lease Payments** - Expenditures for principal and interest on leases.

500000 Internal Services - Is a major function used to charge all expenditures made by a designated agency or department which furnishes services or commodities to other departments of the same governmental unit, such as a central garage.

500100 **Central Garages** - This activity is charged with expenses incurred in providing goods and services furnished by the central garage to other departments of the same governmental unit. All cost incurred to the central garage should be allocated back to the using departments.

500110 **Administration**

500120 **Facilities**

500130 **Equipment Maintenance**

500140 **Support Services**

500150 **Fuel Control**

500190 **Other**

500200 **Central Stores** - This activity is charged with expenses incurred in providing goods and services furnished by the central stores to other departments of the same governmental unit. All costs incurred to the central stores should be allocated back to the using departments.

500210 **Administration**

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500000 Internal Services – cont.

500200 **Central Stores – cont.**

500230 **Paint**

500240 **Electrical**

500250 **Carpenter**

500260 **Office**

500300 **Central Data Processing** - This activity is charged with the preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports of financial information. Using departments within a governmental unit will be charged with the operational cost of such a department.

500400 **Equipment Rental** - This activity is charged with all rental of equipment within the governmental unit by other departments.

500500 **Equipment Maintenance** - This activity is charged with costs for equipment maintenance shops.

500600 **Other Internal Service Activities** - This activity is charged with all costs of intergovernmental activities which cannot be charged to a specific activity.

510000 Miscellaneous - Is charged with expenditures which cannot be properly classified under, or allocated to, the foregoing functions.

510100 **Special Assessments** - This activity is charged with costs of assessments made to a government for land owned by the government that is included in an assessment district.

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510000 Miscellaneous – cont.

- 510200 **Judgment & Losses** - This activity is charged with expenditures in settlement of claims against the governmental unit for injury to persons or property. This account does not include the cost of land acquired by condemnation proceedings and expenditures in settlement of damage claims resulting from construction projects undertaken and financed by the governmental unit. The latter should be charged as a part of the capital outlay of the affected project and classified under applicable functions and activities.
- 510300 **Other Unallocated Costs** - This activity is charged with costs that cannot be allocated to a specific function and activity.
- 510310 **Cost Allocation Plans**
- 510330 **Comprehensive Liability Insurance**
- 510340 **Mail Service**
- 510350 **Loss on Sale of Investments**
- 510360 **Loss on Sale of Capital Assets**
- 510400 **Depreciation** - This activity is charged with all costs related to the depreciation of fixed assets.
- 510600 **Pensions** - This activity is used to record all pension payments made by the governmental unit directly to the retiree. The activity should not be used if payments are transmitted to the state or some other organization that handles pension payments.

520000 Other Financing Uses

- 521000 **Interfund Operating Transfers Out** - (Specify Fund)
This account is used to record recurring annual transfers between two or more budgetary funds for shifting resources from a fund legally required to receive revenue to a fund authorized to expend the revenue.

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- 520000 **Other Financing Uses – cont.**
- 524000 **Other Financing Uses – Special Items**
- 525000 **Other Financing Uses – Extraordinary Items**