

1.

CHARTS OF ACCOUNTS

1.1 Account Structure

1.1.2 Structure

1.1.2.10 The BARS structure requires a ten-digit capability to accommodate the required coding. Of these ten digits, seven digits are fully reserved for the account code. This means, if the local government decides to use unassigned digits for local purposes, it should be aware that these digits may be prescribed in the future and the new prescription will supersede the local applications.

1.1.2.20 The remaining three digits are designated for the fund number.

1.1.2.40 The BARS code structure has the following components:

FUND code:

The three digit code is used to identify different fund types. Except for fiduciary funds where the second digit is prescribed, only the first digit has to follow the designated numbers. See *Fund Types and Accounting Principles* for [GAAP](#) or [cash-basis](#) governments.

General (Current Expense) Fund	000-099
Special Revenue Funds	100-199
Debt Service Funds	200-299
Capital Projects Funds	300-399
Permanent Funds	700-799
Enterprise Funds	400-499
Internal Service Funds	500-599
Investment Trust Funds	600-609
Pension (and Other Employee Benefit) Trust Funds	610-619
Private-Purpose Trust Funds	620-629
Agency Funds	630-699

FIRST digit:

3 (Three) denotes revenues and other financing source accounts.¹

5 (Five) denotes expenditures/expenses and other financing use accounts.²

¹ Except 308 – beginning fund balance/net position.

² Except 508 – ending fund balance/net position.

SECOND and THIRD digits:

Revenue – The numbers assigned to identify the source (origin or originating category) of revenues.

Expenditure/Expense – The numbers assigned to identify different functions and activities for which expenditures/expenses are incurred.

FOURTH and FIFTH digits:

Revenue – The numbers assigned to further identify specific types of revenues within a particular source.

Expenditure/Expense – The numbers assigned to further identify specific elements and subelements of activities related to the particular function and activity.

SIXTH (OBJECT) and SEVENTH digits:

Revenue – The numbers have not been defined, and are available for the additional coding by the local government. However, as the BARS manual is updated, they may be assigned for specific purposes.

Expenditure/Expense – The numbers assigned to identify expenditures/expenses according to the character and the type of items purchased or services obtained.

Minimum Levels for Reporting Revenues and Expenditures/Expenses

1.1.2.50 The following chart summarizes the amount of detail required.

<u>Digit</u>	<u>Example</u>	<u>REVENUES</u>
Fund	001	Required ³
First	300	Required
Second	340	Required
Third	342	Required
Fourth	34220	Optional ⁴
Fifth	34221	Optional ⁴
Sixth	342211	Optional
Seventh	3422111	Optional

³ Except for fiduciary funds where the second digit is required.

⁴ Except when specifically prescribed in the BARS Manual.

<u>Digit</u>	<u>Example</u>	<u>EXPENDITURES/EXPENSES</u>
Fund	001	Required ⁵
First	500	Required
Second	510	Required
Third	514	Required
Fourth	51420	Optional ⁶
Fifth	51420	Optional ⁶
Sixth	5142021	Required
Seventh	5142021	Optional

⁵ Except for fiduciary funds where the second digit is required.

⁶ Except when specifically prescribed in the BARS Manual.