

Anatomy of BARS Code

KEY FOR REVENUE CODES	Required / Collected by SAO	Both	Collected by DOH
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REVENUE CODES										
DIGIT:	1 2 3	456789	10	11	12	13 14	15 16			
IDENTIFIES:	Fund	Local Option	Prime	Basic	Sub-account	Element & Sub-element	Object & Sub-Object			
000-099	General fund									
100-199	Special Revenue Funds									
200-299	Debt Service Funds									
300-399	Capital Project Funds									
400-499	Enterprise Funds									
500-599	Internal Service Funds									
600-609	Investment Trust Funds									
610-619	Pension Trust Funds									
620-629	Private-Purpose Trust Funds									
630-699	Agency Funds									
700-799	Permanent Funds									
			3	1	Taxes	1	Property tax			
						3	Local retail sales & use tax			
						6	Business & occupation taxes			
						7	Excise taxes in lieu of property tax			
						8	Other taxes			
			3	2	Licenses & permits	1	Business licenses & permits			
						2	Non-business licenses and permits			
			3	3	Intergovernmental revenue	1	Direct federal grants	x		
						2	Federal entitlements, impact payments, and subsidies			
						3	Indirect federal grants	10	Dept. of Ag	
								93	Dept. of Health & Human Services	
						4	State grants			
						5	State shared revenues, state entitlements, and impact payments			
						6	State shared revenues, state entitlements, and impact payments	04	Specific State Agency (i.e. Treasurer)	
									23	MVET Replacement
									24	Co PH Assistance
						7	Inter-local grants, entitlements, and other payments			
						9	ARRA direct / indirect grants			

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R E V E N U E C O D E S											
DIGIT:	1	2	3	456789	10	11	12	13	14	15	16
IDENTIFIES:	Fund			Local Option	Prime	Basic	Sub-account	Element & Sub-element		Object & Sub-Object	
					3	4	Charges for goods & services	1	General government		
								2	Public safety		
								3	Utilities		
								4	Transportation		
								5	Natural & Economic Environment		
								6	Social Services		
								1	Hospitals, Assisted Living & Conversant Care Services		
								2	Public Health		
								1 -			
								2 -			
								3 -			
								4 -			
								5 -			
								6 -	Sanitary Survey	64	Local
										65	State
										66	Technical Assist.
								3	Chemical Dependency		
								4	Mental Health		
								5	Domestic Relations & Family Court		
								6	Developmental Disabilities		
								7	Child Care Services		
								8	Coroner / Medical Examiner		
								7	Culture & Recreation Fees		
					3	5	Fines & penalties				
					3	6	Miscellaneous revenues				
					3	7	Proprietary/trust other income	4	Direct / indirect state / federal capital grants		
								5	Direct / indirect state / federal capital grants		
					3	8	Non-revenues				
					3	9	Other financing sources				

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KEY FOR EXPENDITURE CODES	Required / Collected by SAO	Both	Collected by DOH
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E X P E N D I T U R E C O D E S															
DIGIT:	1	2	3	456789	10	11	12	13	14	15	16				
IDENTIFIES:	Fund			Local Option	Prime	Basic	Sub-account	Element	Sub-element	Object & Sub-object - defined by the local agency					
000-099	General fund														
100-199	Special Revenue funds														
200-299	Debt Service Funds														
300-399	Capital Project Funds														
400-499	Enterprise Funds														
500-599	Internal Service Funds														
600-609	Investment Trust Funds														
610-619	Pension Trust Funds														
620-629	Private-Purpose Trust Funds														
630-699	Agency Funds														
700-799	Permanent Funds														
					5	1	General Government								
					5	2	Public Safety	1	Law enforcement activities						
								2	Fire & emergency medical activities						
								3	Detention/corrections activities						
								4	Protective inspection services						
								5	Disaster services						
								7	Juvenile services	See DSHS – JRA Supplemental Manual					
								8	Dispatch services						
					5	3	Utilities								
					5	4	Transportation	1	Roads/streets construction – preservation projects						
								2	Roads/streets ordinary maintenance						
								3	Roads/streets general administration and overhead						
								4	Roads/streets operations						
								5	Roads/streets extraordinary operations						
								6	Airports and ports						
								7	Transits, railroads, and other transportation						

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E X P E N D I T U R E C O D E S															
DIGIT:	1	2	3	456789	10	11	12	13	14	15	16				
IDENTIFIES:	Fund			Local Option	Prime	Basic	Sub-account	Element	Sub-element	Object & Sub-object - defined by the local agency					
							8 systems Public works – centralized services								
					5	5 Natural & Economic Environment									
					5	6 Social Services									
							1 Hospitals, assisted living, and convalescent centers								
							2 Public health services	1 Administrative	0 Administration / Policy		i.e. Salary				
								2 MCH	0 Family resource		i.e. Benefit				
									1 Child death review		i.e. Goods				
									2 Maternal/infant/child/adolescent health		i.e. Services				
									3 Oral health						
									4 CSHCN						
									6 Family Planning – Non-Title X						
									7 Family Planning – Title X						
									8 WIC						
									9 Other family & individual health						
								3 Communicable Disease	2 Immunizations						
									3 STD						
									4 TB						
									5 HIV/AIDS						
									9 Other communicable disease						
								4 Chronic Disease & Injury Prevention	1 CV Risk Reduction						
									2 Obesity						
									3 Cancer Prevention & Control						
									4 Tobacco Prevention & Control						
									5 Violence & Injury Prevention						
									9 Other Non-communicable disease						
								5 Environmental Health	2 Drinking water quality						
									3 Solid & hazardous waste						
									4 On-site septic & land development						
									5 Vector						
									6 Food						
									7 Chemical & physical						

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DIGIT:	1	2	3	456789	10	11	12	13	14	15 16	
IDENTIFIES:	Fund	Local Option	Prime	Basic	Sub-account	Element	Sub-element	Object & Sub-object - defined by the local agency			
									8	Living environment	
									9	Environmental health - Other	
								6	Environmental Health	0	Environmental water quality
								7	Vital records, lab, health ed, pharmacy, epidemiology	2	Laboratory
										3	General health education
										4	Services by other agencies
										8	Pharmacy
										9	Epidemiology
								8	Assessment, Emergency Preparedness	0	Assessment Activities
										8	Emergency Preparedness & Response
								9	Miscellaneous	0	Miscellaneous
										9	CHILD Profile – PHSKC ONLY
					3	Coroner / medical examiner					
					4	Mental health services		See DSHS – MH Supplemental Manual			
					5	Welfare, veterans, etc.					
					6	Chemical dependency services		See DSHS – ADSA Supplemental Manual			
					7	Children’s services		See DSHS – ADSA Supplemental Manual			
					8	Developmental disabilities services		See DSHS – ADSA Supplemental Manual			
					9	Aging and disability services		See DSHS – ADSA Supplemental Manual			
			5	7	Culture & Resources						

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SUMMARY OF BARS CODES & WHO REQUIRES / COLLECTS WHAT																
DIGIT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
IDENTIFIES	Fund			Local Option						Prime	Basic	Sub-account	Element	Sub-element	Object	Sub-object
Revenue Codes	Required / Collected by SAO									Collected by Both			Collected by DOH			
Expenditure Codes	Required / Collected by SAO									Collected by Both			Collected by DOH			