

4.

REPORTING

4.2

Government-Wide Financial Statements

4.2.4

Classification of Revenues and Expenses for the Statement of Activities

4.2.4.10

The following matrix identifies each BARS revenue account as a program or general revenue column. Also it indicates the specific expenditure function the revenue is generated by. The governments may use it as a guide for the preparation of their statement of net position. The expenditures function is the minimum level of detail required. Governments can choose to report at a lower level (program). Governments should consider materiality when determining what functions they present on their government-wide statement of net position.

BARS Revenue Code	BARS Title	REVENUE		Expenditure Function
		Program	General	
310000	Taxes		X	
3210000	Business Licenses and Permits	X		General Government
3221000	Buildings, Structures and Equipment	X		Economic Environment
3222000	Marriage Licenses	X		General Government
3223000	Animal Licenses	X		Natural Environment
3224000	Street and Curb Permits	X		Transportation
3229000	Other Non-Business Licenses and Permits	X		General Government
3300000 (exclude 3360000)	Intergovernmental Revenues	X ¹		
3360000	State Shared Revenues, Entitlements, and Impact Payments	X	X	
3410000	General Governments	X		General Government
34120 (exclude .21)	Filing and Recording Services	X		Judicial
3412100	Auditor's Filings and Recordings	X		General Government
3413000 (exclude .35, .36, .38)	Records Services	X		Judicial
3413500	Other Statutory Certifying and Copy Fees	X		General Government
3413600	Auditor's Centennial Documents Preservation	X		General Government
3413800	Records Search by County Auditors	X		General Government
3414000	Financial Services	X		General Government
3416200	Word Processing, Printing, and Duplicating Services - Municipal/District Court	X		Judicial
3416500	Word Processing, Printing, and Duplicating Services - Superior Court	X		Judicial
3417000	Sales of Merchandise	X		General Government

¹ Grants are considered program revenues in all cases unless they are unrestricted. In that case, they are classified as general revenues.

BARS Revenue Code	BARS Title	REVENUE		Expenditure Function
		Program	General	
3418100	Data/Word Processing, Printing, Duplicating and IT Services	X		General Government
3418200	Engineering Services			General Government
3419000	Other General Government Services	X		General Government
342000	Public Safety	X		Public Safety
344000	Transportation	X		Transportation
3451000	Natural Resource Conservation and Control	X		Natural Environment
3450000	Economic Environment	X		Economic Environment
3460000 (exclude 3468000)	Social Services	X		Social Services
3468000	Coroner/Medical Examiner	X		Public Safety
3470000	Culture and Recreation	X		Culture and Recreation
3500000 (exclude 3590000)	Fines and Penalties	X		Judicial (unless do not have, then Public Safety)
3590000	Non-Court Fines and Penalties	X		General Government
3600000	Miscellaneous Revenues	X		Varies

4.2.4.20

The following matrix ties each BARS expenditure account to the appropriate function. The governments may use it as a guide for the preparation of their statement of net position. The expenditures function is the minimum level of detail required. Governments can choose to report at a lower level (program) if needed. Governments should consider materiality when determining what functions they will present on their government-wide statement of net position.

BARS Expenditure Account		<u>Function</u>
511	Legislative Activities	General Government
512	Judicial Activities	Judicial
513	Executive Activities	General Government
514	Financial, Recording and Election Activities	General Government
515	Legal Activities	General Government
517	Employee Benefit Programs	General Government
518	Centralized Services	General Government
519	Miscellaneous General Government Services	General Government
521	Law Enforcement Activities	Public Safety
522	Fire and Emergency Medical Activities	Public Safety
523	Detention/Correction Activities	Public Safety
524	Protective Inspection Services	Public Safety
525	Disaster Services	Public Safety
527	Juvenile Services	Public Safety
528	Dispatch Services	Public Safety
531	Storm Drainage Utilities	Utilities
532	Television/Cable Utilities	Utilities
533	Electric/Gas Utilities	Utilities
534	Water Utilities	Utilities
535	Sewer Utilities	Utilities
536	Cemetery	Utilities
537	Solid Waste Utilities	Utilities
538	Combined Water/Sewer/Solid Waste Utilities	Utilities
539	Irrigation/Reclamation Utilities	Utilities
541	Roads/ Streets Construction: Preservation Projects	Transportation
542	Roads/Streets Ordinary Maintenance	Transportation
543	Roads/Streets General Administration and Overhead	Transportation
544	Road and Street Operations	Transportation
545	Road and Street Extraordinary Operations	Transportation
546	Airports and Ports	Transportation
547	Transits, Railroads and Other Transportation Systems	Transportation
548	Public Works Centralized Services	General Government
552	Employment Opportunity	Economic Environment
553	Conservation	Natural Environment
554	Environmental Services	Natural Environment
557	Community Services	Economic Environment
558	Community Planning and Economic Development	Economic Environment
559	Housing and Property Development	Economic Environment
561	Hospitals, Assisted Living and Convalescent Facilities	Social Services
562	Public Health Services	Social Services
563	Coroner/Medical Examiner	Public Safety
564	Mental Health Services	Social Services

BARS Expenditure Account		<u>Function</u>
565	Other Social Services	Social Services
566	Chemical Dependency Services	Social Services
567	Children Services	Social Services
568	Developmental Disabilities Services	Social Services
569	Aging and Disability Services	Social Services
571	Education and Recreational Services	Culture and Recreation
572	Libraries	Culture and Recreation
573	Cultural and Community Events	Culture and Recreation
574	Participant Recreation	Culture and Recreation
575	Cultural and Recreational Facilities	Culture and Recreation
576	Park Facilities	Culture and Recreation