

District Level Funds

MCA	BNBF	FundCodeDescription	#	CY2010	CY 2011	CHANGE FROM FUND BALANCE	Restrictions and Limitations	Fund Revenue	Transferability
20-7-705	B	Adult Education Fund	215	10,768,647	9,800,462	(968,185)	For the purpose of financing adult education activities	Permissive Levy	Budgeted Fund Rules
20-9-503	B	Building Reserve Fund	246	52,840,756	74,656,807	21,816,051	Mill levies approved by the voters for future construction	Voted Levy	Budgeted Fund Rules
20-10-147	B	Bus Depreciation Fund	248	38,072,909	39,859,596	1,786,687	Used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes	Permissive Levy	Budgeted Fund Rules
20-9-438	B	Debt Service Fund	190	14,467,309	18,083,518	3,616,209	Funds for paying interest and principal on outstanding bonds and special improvement district (SID) assessments. Excess funds are to be reappropriated for property tax reduction.	School facility entitlements, impact aid, voted levy	No Transfers of funds
20-9-542	B	Flexibility Fund	339	41,811,185	36,731,252	(5,079,933)	Purpose of paying salaries, operating expenses, building expenses, and purchasing supplies	Over budget of ANB, other appropriations, voted levy	Budgeted Fund Rules
20-9-301	B	General Fund	419	111,562,327	101,183,731	(10,378,596)	Financing general maintenance and operational costs of a district not financed by other funds.	Entitlement, ANB, GTB, Quality Ed, NA Achievement Gap, At Risk, Indian Ed For all. BASE Levy Permissive, overbase voted levy	No Transfers to or from general fund.
20-9-505	B	Non-Operating Fund	4	98,781	88,555	(10,226)	Accounting for activities of a district in non-operating status	Transfer of the end of the year balance of each fund. Permissive levy	Budgeted Fund Rules
20-9-501	B	Retirement Fund	438	50,886,345	52,603,771	1,717,426	For paying the employers contribution for employees whose salary and health related benefits are paid with state/local funds, food services or impact aid funds.	State Retirement GTB, Non levy revenue, permissive levy	Budgeted Fund Rules
20-9-533	B	Technology Fund	417	18,124,732	18,883,247	758,515	Purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel	School technology grants, other grants for funding technology in schools. Voted levy.	Budgeted Fund Rules
20-10-143	B	Transportation Fund	409	25,687,223	25,628,401	(58,822)	Home to School Transport Costs	Transportation reimbursement, transportation permissive levy	Budgeted Fund Rules
20-5-323/324	B	Tuition Fund	215	2,395,627	2,541,057	145,430	Finance Tuition costs for elem & high school students attending schools or detention centers outside their district	State portions of per ANB entitlement	Budgeted Fund Rules
		SUBTOTAL		366,715,839	380,060,397	13,344,558			
20-9-508	NB	Building Fund	261	59,159,702	83,735,439	24,575,737	Primarily to account for the proceeds of bonds sold, to account for insurance proceeds for damaged property or the sale or rental of property	bonds, sold property, payments from developers	Non-budget fund rules
OPI	NB	Central Transportation Internal Service Fund	2	364,662	392,178	27,516	Transportation services provided to in-district elementary and high school districts and other programs such as student extracurricular activities on a cost-reimbursement basis.	Cost-reimbursement	Non-budget fund rules
20-9-512	NB	Compensated Absence Fund	279	4,966,438	4,761,975	(204,463)	Financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment.	Funded using budgeted General Fund transfers.	Non-budget fund rules
OPI	NB	Data Processing Internal Service Fund	1	337,489	321,765	(15,724)	Data processing services provided to schools or other departments of the district on a cost-reimbursement basis	Cost-reimbursement	Non-budget fund rules
OPI	NB	Day Care Enterprise Fund	8	189,811	163,390	(26,421)	Day care services operated on a commercial basis with little or no financial support from federal or state sources	Day care revenues	Non-budget fund rules
20-9-514	NB	Impact Aid Fund	87	77,903,120	76,643,269	(1,259,851)	Federal funds to assist with the education of federally connected children, considered general aid	Federal Government (20 USC 7701)	Non-budget fund rules, federal restrictions
OPI	NB	Industrial Arts Fund	1	(4,555)	0	4,555	Account for major industrial arts programs operated on a commercial basis with little or no financial support	Industrial Arts Revenues	Non-budget fund rules
OPI	NB	Instructional Materials Ctr Internal Service Fund	3	165,744	176,468	10,724	Instructional material services provided to elementary and high schools in the district on a cost-reimbursement basis.	Cost-reimbursement	Non-budget fund rules

20-9-511	NB	Interlocal Agreement Fund	59	5,203,051	6,730,884	1,527,833	Funds for the execution of an interlocal agreement	Revenue from other parties to the interlocal agreement	Non-budget fund rules
20-9-509	NB	Lease-Rental Fund	178	1,056,513	1,112,301	55,788	Funds for expenditures related to lease or rental of school property	Revenue from lease and rental of property.	Non-budget fund rules
20-9-515	NB	Litigation Reserve Fund	4	118,700	90,003	(28,697)	Funds for paying legal settlements and court judgments ordered against the district.	Funds transferred from the GF within the adopted budget	Non-budget fund rules
20-9-231	NB	Metal Mines Tax Reserve Fund	35	13,418,557	14,785,087	1,366,530	Can be used for any purpose provided by law.	Metal mine taxes set aside for local entities experiencing impacts from mine development.	Non-budget fund rules
OPI	NB	Miscellaneous Enterprise Fund	9	104,569	150,111	45,542	Account for programs operated on a commercial basis with little or no financial support from federal or state sources.	Commercial Revenues	Non-budget fund rules
OPI	NB	Miscellaneous Internal Service Fund	5	114,784	102,506	(12,278)	Miscellaneous activities operated on a cost-reimbursement basis	Miscellaneous Revenues	Non-budget fund rules
20-9-507	NB	Miscellaneous Programs Fund	440	82,691,325	77,997,483	(4,693,842)	Local, state or federal grants and reimbursements; for specific projects	Tuition, reimbursements or other grants.	Non-budget fund rules
20-9-604	NB	Permanent Endowment Fund	7	823,650	832,910	9,260	To account for trusts and endowments that only allow use of interest earnings, and not principal, to support the district's programs.	Monetary gifts made to a district with or without conditions	Non-budget fund rules
20-9-604	NB	Private Purpose Trust (spend interest only)	101	6,502,302	6,869,896	367,594	Used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trust agreement allows only interest to be used for purposes that do not support district programs.	Monetary gifts made to a district with specific conditions	Non-budget fund rules
20-9-604	NB	Private Purpose Trust (spend principal & interest)	63	3,993,510	4,695,832	702,322	Used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trust agreement allows both principal and interest to be used for purposes that do not support district programs.	Monetary gifts made to a district with specific conditions	Non-budget fund rules
OPI	NB	Purchasing Internal Service Fund	7	1,464,038	1,792,337	328,299	Purchasing services provided to in-district schools or other departments on a cost-reimbursement basis	Cost-reimbursement	Non-budget fund rules
20-10-201	NB	School Food Services Fund	247	5,914,841	6,584,292	669,451	School food service operations	state and federal reimbursements	Non-budget fund rules
20-3-331	NB	Self Insurance Fund - Health	21	19,894,183	27,195,062	7,300,879	Account for financial activities for health plans maintained under 20-3-331, MCA, on a self-insurance basis	Premiums and interest	Non-budget fund rules
20-3-331	NB	Self Insurance Fund - Liability	4	978,211	1,020,333	42,122	Financial activities for liability insurance maintained under 20-3-331, MCA, on a self-insurance basis	Premiums and interest	Non-budget fund rules
90-6-307	NB	State Mining Impact Fund	8	54,259	54,732	473	Can be used for any purpose provided by law.	Tax prepayments from mineral developers	Non-budget fund rules
20-9-504	NB	Student Extracurricular Activities Fund	259	20,885,081	21,189,364	304,283	Account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities.	Revenue from student activities	Non-budget fund rules
20-7-507, 510	NB	Traffic Education Fund	153	3,608,215	3,670,153	61,938	Traffic education programs only	Funds for traffic education, state and private	Non-budget fund rules
SUBTOTAL				309,908,200	341,067,770	31,159,570			
Grand Total				676,624,039	721,128,167	44,504,128			

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