

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

**FUND CLASSIFICATIONS**

Governmental fund accounting includes three (3) broad categories of funds and eleven (11) fund types within those categories. The BARS fund structure consists of a four-digit number, with the first digit designating the fund type, as noted below:

1. **Governmental Funds**
  - [General Fund – 1XXX](#)
  - [Special Revenue Funds – 2XXX](#)
  - [Debt Service Funds – 3XXX](#)
  - [Capital Projects Funds – 4XXX](#)
  - [Permanent Funds – 8XXX](#)
2. **Proprietary Funds**
  - [Enterprise Funds – 5XXX](#)
  - [Internal Service Funds – 6XXX](#)
3. **Fiduciary Funds**
  - [Trust Funds– 70XX](#)
    - Pension Trust Funds
    - Investment Trust Funds
    - Private-Purpose Trust Funds
  - [Custodial Funds – 71XX](#)

Former “account groups” for [capital assets](#) (9000) and [long-term liabilities](#) (9500) are no longer reported in the financial statements but may be maintained to facilitate the preparation of the government-wide financial statements.

One of the purposes of the BARS is to ensure consistent reporting among all Montana local governments. To that end:

- **The most commonly used funds have been assigned a fund number. These fund numbers should be used by all local governments.**
- Subcategories have also been established for consistent reporting of specific sources/purposes of funds. (Note: Subcategories, such as Local Sources, State Sources, etc., are printed in **Bold** font on the following pages.)
- All other funds may be assigned a number by the local government entity to identify the unique funds they are using. However, **fund numbers assigned should fall within the most appropriate pre-established sub-category.**

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Remember:

- When establishing a fund, local governments should review the definitions of the fund types presented on the following pages, to ensure that the fund is classified within the most appropriate fund type.
- The general rule in governmental accounting is to establish the minimum number of separate funds consistent with legal and operational requirements. Using too many funds causes inflexibility and undue complexity in budgeting, accounting, and other phases of financial management. **Adequate financial accounting separation may often be met through the use of separate cash, revenue and expenditure accounts within existing funds, rather than by the creation of a new fund.** The BARS account and transaction structure will accommodate this separate accountability within a given fund.

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**FUND**  
**CODE**

**FUND TYPE**

1000      **General Fund** - this fund accounts for all financial transactions not properly accounted for in another fund. The general fund is created and maintained to finance the general, overall functions of a governmental unit, such as the **GENERAL GOVERNMENT** (LEGISLATIVE SERVICE, TREASURY ACCOUNTING - LEGAL, ETC.), **PUBLIC SAFETY** (LAW ENFORCEMENT, FIRE, EMERGENCY SERVICE), **PUBLIC WORKS** (STREET-ROADS, WATER, SEWER), **PUBLIC HEALTH** (HOSPITALS, NURSING HOMES, ETC.), **SOCIAL AND ECONOMIC SERVICES** (WELFARE, ETC.), **CULTURE AND RECREATION** (LIBRARY, FAIRS, ETC.), **HOUSING AND COMMUNITY DEVELOPMENT, CONSERVATION OF NATURAL RESOURCES, DEBT SERVICE, INTERNAL SERVICE, MISCELLANEOUS and OTHER FINANCIAL USES.**

County/7-6-2501 – Subject to Section 15-10-420

County All Purpose/7-6-2521 through 2526 – Subject to Section 15-10-420

City and Town/7-6-4451, 4452 – Subject to Section 15-10-420

Note 1: County All Purpose Mill Levy will be included in this fund. The all-purpose levy replaces the following levies: General, Bridge, Recreation, Fair, Weed, Insect Pest, Poor and Developmental Disabilities.

Note 2: Section 15-10-420 places a limitation on property tax to the amount authorized to be levied. Voted levies are exempt from this limitation. All mill levy caps have been removed from law. Mill levies are limited under the provisions of Section 15-10-420, MCA.

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**FUND  
CODE**

**FUND TYPE**

2000      **Special Revenue Funds** - the funds are established to account for resources allocated **by law, contractual agreement, or administrative regulations for specific purposes or activities**. A special revenue fund normally derives its revenue from local general property taxes, assessments, grants or shared revenue from another government.

As a general rule, where the intent of the governing body is that costs of providing goods or services are to be financed primarily by **user charges**, an **Enterprise Fund** would be used.

**FUND  
CODE**

**FUND NAME**

**ENTITY**

**MAXIMUM MILL LEVY**

**2000 - 2799 LOCAL SOURCES**

2100	<b>Resort Tax</b>	City/Town 7-6-1501, 1502, 1503 County 7-6-1503	Not to exceed 3% of goods services – requires vote.
2110	<b>Road</b>	County 7-14-2501	Subject to Section 15-10-420
2120	<b>Poor</b>	County 53-2-322	State Assumed
2130	<b>Bridge</b>	County 7-14-2502	Subject to Section 15-10-420

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>MAXIMUM MILL LEVY</u></b>
2140	<b>Weed</b>	County 7-22-2142	Subject to Section 15-10-420 (Not less than 1.6 mills)
2150	<b>Predatory Animal</b> (County Bounty)	County 81-7-201	Fee In lieu of Tax
2153	<b>Predatory Animal</b> (License Fee/Sheep)	County 81-7-303	License Fee -Sheep Only
2155	<b>Predatory Animal</b> (License Fee/Cattle)	County 81-7-603	License Fee - Cattle Only
2160	<b>Fair</b>	County 7-21-3410	Subject to Section 15-10-420
2170	<b>Airport</b> Not Airport Authority (See Custodial Funds)	City/Town/ County 67-10-402	Subject to Section 15-10-420
2180	<b>District Court</b>	County 7-6-2511	Subject to Section 15-10-420
2190	<b>Comp. Insurance</b>	City/Town/ County 2-9-212	Subject to Section 15-10-420
2200	<b>Mosquito</b>	County 7-22-2432	Subject to Section 15-10-420

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2210	<b>Parks/Recreation Civic Center</b>	County 7-16-2102	Subject to Section 15-10-420
2220	<b>Library</b>	County 22-1-304	Subject to Section 15-10-420
		City/Town 22-1-304	Subject to Section 15-10-420
		Joint 22-1-304	Subject to Section 15-10-420
2225	<b>Adult Literacy</b>	County 20-7-714	Subject to Section 15-10-420
2230	<b>Ambulance</b> Non-Enterprise	City/Town/ County 7-34-102	Subject to Section 15-10-420
2235	<b>Health Care Facilities</b> Non-Enterprise	County 7-6-2512	Subject to Section 15-10-420
2240	<b>Cemetery District</b>	County 7-35-2122	Subject to Section 15-10-420
2241	<b>Veterans Cemetery</b>	County 7-35-2205	Subject to Section 15-10-420
2250	<b>Planning</b>	County 76-1-403	Subject to Section 15-10-420
		or City/County 76-1-404	Subject to Section 15-10-420
		City/Town 76-1-407	Subject to Section 15-10-420

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2251	<b>Planning/ Zoning</b>	County 76-2-102	Subject to Section 15-10-420
2260	<b>Emergency Disaster</b>	City/Town/ County 10-3-405	2 Mills- Exempt from 15-10-420
2270	<b>Health</b>	City/Town County 50-2-111 Special Levy 50-2-114	Subject to Section 15-10-420  Subject to Section 15-10-420
2271	<b>Health-Mental</b>	County 53-21-1010(4)	Subject to Section 15-10-420
2280	<b>Senior Citizens</b>	County 7-16-101	Subject to Section 15-10-420
2281	<b>Senior Citizens Transportation</b>	City/Town/ County 7-14-111	Subject to Section 15-10-420
2290	<b>Extension Service</b>	County 7-21-3203	Subject to Section 15-10-420
2300	<b>Public Safety</b>	County 7-6-2513	Subject to Section 15-10-420

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2310	<b>Tax Increment</b>	City/Town/ County Title 7, Chapter 15, Part 42	Tax revenue in excess of designated tax base over designated number of years (create Capital Projects Fund for construction, debt service fund for revenue bond and long-term debt reflected in GLTDAG).
2320	<b>Economic Development</b>	City/Town/ County 90-5-112	Subject to Section 15-10-420
2330	<b>Rodent</b>	County 7-22-2222	Subject to Section 15-10-420
2340	<b>Fire Control</b>	County 7-33-2209	Subject to Section 15-10-420
2350	<b>Local Government Study Commission</b>	City/Town/ County 7-3-184	Subject to Section 15-10-420
2360	<b>Museum</b>	County 7-16-2205	Subject to Section 15-10-420
2370	<b>Employer Contribution P.E.R.S./ P.E.R.D.</b>	City/Town/ County 19-3-204	Subject to Section 15-10-420
2371	<b>Employer Contribution Group Health</b>	City/Town/ County	Subject to Section 15-10-420
2372	<b>Permissive Medical Levy</b>	City/Town/ County 2-9-212	Exempt from Section 15-10-420



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2373	<b>Volunteer Firefighters Disability Inc Insurance</b>	City/Town/ County	Voted/Exempt to 15-10-420
2380	<b>Insect Pest</b>	County 7-22-2306	Subject to Section 15-10-420
2382	<b>Search/Rescue</b>	County 7-32-235	Subject to Section 15-10-420
2383	<b>Absentee Elections</b>	County 13-13-230	Subject to Section 15-10-420
2384-2385 <b>Open*</b>			
<b><u>NON-LEVIED</u></b>			
2386-2388 <b>Open*</b>			
2389	<b>Wind Farming</b>	City/Town County	
2390	<b>Drug Forfeiture</b>	City/Town/ County	46-18-235(1)(b) 44-12-206(2)
2391	<b>Hard Rock Mining Impact</b>	County Title 90, Chapter 6 Parts 3 and 4	
2392	<b>CDBG - Local Source</b> (Loan Repayment - 1992 and prior combined)	City/Town/ County	
2393	<b>Record Preservation</b>	County 7-4-2635	Fee - \$1.00 of filing fee

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
2394	<b>Building Code Enforcement</b> (Optional if not in general fund)	City/Town/ County Title 50, Chapter 60	Permits
2395	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Combined		
2396	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Housing		
2397	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Economic Development		
2398	<b>Local Charges for Services</b>	City/Town/ County Title 17, Chapter 2, Part 3	Fees
2399	<b>Impact Fees</b>	City/Town/ County 7-6-1603	Fees

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2400-2699	<b><u>SPECIAL ASSESSMENT MAINTENANCE DISTRICTS</u></b>		
2400-2499	<b>S.I.D. Light Maintenance</b>	City/Town/ County 7-12-2202 and 2203 7-12-4331	Assessments as Required
2500-2699	<b>Other Maintenance Assessment</b>	City/Town/ County 7-12- (Part 2) 7-12- (Part 41, 42)	Assessments as Required
2700-2794	<b><u>TRUSTS BENEFITING ENTITY (FORMERLY EXPENDABLE TRUST)</u></b>		
2795-2799	<b><u>COUNTY ASSUMPTION OF DISINCORPORATING MUNICIPALITIES</u></b>		
2795-2799		County 7-2-4912	

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<b><u>2800 - 2899 STATE SOURCES</u></b>			
2800	<b>Alcohol Rehabilitation</b>	County 53-24-206	Grants/Allotments
2810	<b>Police Reserve Training</b> 7-32-4120 19-19-305	3rd Class City or Town (State Shared)	Insurance Premium Apportionment
2811	<b>DUI Prevention</b>	County 61-2-108	Reimbursement
2815	<b>Underground Storage Tanks</b>	City/Town/ County 75-11-213 ARMS 17.56.1003 & 1004	Grants/Reimbursements
2820	<b>Gas Apportionment Tax</b>	City/Town/ County 15-70-101	Apportionment
2821	<b>Gas Tax – Special Roads, Streets &amp; Bridges Allocation</b>	City/Town/ County 15-70-130	Allocation Requiring Match
2825	<b>County/School Oil and Natural Gas Impact</b> Interest allocation required per	County 20-9-518(4) 20-9-518(6)	State Shared
2830	<b>Junk Vehicle</b>	County 75-10-534	State Shared
2835	<b>MT Comprehensive Cancer Coalition Grant</b>	City/Town/ County	Grant County

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2840	<b>Weed Grant</b>	County 80-7-814	Grant
2850	<b>911 Emergency</b> (If General Fund Not Used)	City/Town/ County 10-4-302 & 303 10-4-311 & 312	State Shared  Basic Enhanced
2859	<b>County Land Information Act</b>	County 90-1-410	Fees and Grants
2860	<b>Land Use Planning</b>	County 90-1-108	State Shared
2861	<b>Certified Community Program</b>	City/Town	Grant
2865	<b>DNRC Grant</b>	City/Town/ County 85-1-604 and 90-2-1104	Grant
2870	<b>Crime Control</b>	County	Grant
2880	<b>Library</b>	City/Town County 22-1-326 through 331	Grant
2889	<b>Special Events Grant</b>	City/Town County	Grant
2890	<b>Lewis &amp; Clark Bicentennial Grant</b>	City/Town County	Grant
2891	<b>Getting Things Done Grant</b>	City/Town	Grant
2892	<b>TSEP</b>	City/Town/ County	Grant

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2893	<b>WoRC Work Readiness Component</b>	County	Grant
2894	<b>State Allocated Federal Mineral Royalties</b>	County 17-3-240	State Shared
2895	<b>Hard-Rock Mine Trust Account</b>	County 7-6-2225	Funds may not be used until provisions of 7-6-2225(2) are met. Must be invested with interest credited to funds.
2896	<b>Metal Mines License Tax Account</b>	County 7-6-2226	Holding Fund for revenue received from account number 335130 Metalliferous Mines License Tax (15-37-117).
2897	<b>Oil and Natural Gas Accelerated Tax</b>	County	Fund for the deposit of oil and natural gas tax distributions under 15-36-325 (repealed), a non-budgeted fund. (15-36-326)
2898	<b>Electrical Generation Impact</b>	County/City 15-24-3007	Fund for the deposit of fees distributed by the county based on an interlocal agreement with other agencies under 15-24-3006.
2899	<b>Oil and Natural Gas Production Taxes</b>	County 15-36-332	State Shared

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<b><u>2900 - 2999 FEDERAL SOURCES</u></b>			
2900	<b>PILT</b> (Optional)	County	Payments in Lieu of Taxes
2902-04	<b>Forest Reserve Title III Projects</b>	County	Shared Revenue
2905	<b>Low Income Energy Assistance Program (LIEAP)</b>	County	Grant
2910	<b>Job Opportunities and Basic Skills</b>	County	Grant
2915	<b>Crime Control</b>	City/Town/ County	Grant-Dare
2916	<b>COPS Grant</b>	City/Town/ County	Grant
2917	<b>Crime Victims Assistance</b>	City/Town/ County	Grant
2918	<b>Law Enforcement Block Grant/Byrne Justice Assistance Grant</b>	City/Town/ County	Grant
2920	<b>Trails Grant</b>	City/Town/ County	Grant
2921	<b>Department of Justice</b>	City/Town County	Grant
2922	<b>Farm Bill</b>	City/Town/ County	Grant
2923	<b>National Fire Plan – Title IV</b>	County/City	Grant CFDA #10.670

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2924	<b>Rural Fire Assistance</b>	County	Grant CFDA #15.228
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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
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2925	<b>Library Literacy Program</b>	City/Town/ County	Grant
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2926	<b>TIIAP Telecommuni- cation Information Infrastructure and Assistance Program</b>	City/Town/ County	Grant
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2927	<b>Homeland Security</b>	City/Town/ County	Grant
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2930	<b>Energy Grant BPA</b>	City/Town/ County	Grant
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2931	<b>Rebuild Energy Grant</b>	City/Town/ County	Grant
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2935	<b>Historical Preservation</b>	City/Town/ County	Grant
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2939	<b>Rural Community Development</b>	County	Grant
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2940-2949	<b>CDBG/Home</b>	City/Town/ County	Grant
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2950	<b>DUI Task Force</b>	City/Town/ County	Grant
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2951	<b>DARE</b>	City/Town/ County	Grant
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2952	<b>Strategic Framework</b>	City/Town/ County	Grant CFDA #93-423
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2954	<b>Drug Free Communities</b>	City/Town/ County	Grant
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2955	<b>Highway Traffic Safety</b>	City/Town/ County	Grant
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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
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2956	<b>Community Transportation Enhancement Program (ISTEA)</b>	City/Town/ County	Grant
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2957	<b>Department of Justice Domestic Preparedness Equipment</b>	County CFDA #16.007	Grant
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2958	<b>Disaster</b>	City/Town/ County	Grant
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2959	<b>EDA</b>	City/Town/ County	Grant
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2960	<b>Health Grants</b>		
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2961	<b>Child Nutrition</b>	County	Grant
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2962	<b>Healthy Child</b>	County	Grant
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2963	<b>Title V</b>	County	Grant
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2964	<b>Sexually Transmitted Diseases (STD)</b>	County	Grant
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2965	<b>Tuberculosis</b>	County	Grant
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2966	<b>Diabetes</b>	County	Grant
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2967	<b>Public Health Block Grant (PHB)</b>	County	Grant
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2968	<b>Breast and Cervical Screening</b>	County	Grant
2969	<b>Open</b>		
2970	<b>Children's Health Insurance Program (CHIP)</b>	City/Town County	Grant
2971	<b>WIC</b>	County	Grant
2972	<b>Family Planning</b>	County	Grant
2973	<b>MCH (Includes Follow Me and Miami Grants)</b>	County	Grant
2974	<b>STEP - Public Safety/ Highway Traffic Safety/ Safe Routes to School</b>	City/Town/	Grant
2974	<b>Home Health</b>	County	Grant
2975	<b>AIDS Health Education</b>	County	Grant
2976	<b>Immunization</b>	County	Grant
2977	<b>HIV Prevention</b>	County	Grant
2978	<b>Tobacco Grant</b>	County	Grant
2979	<b>Open</b>		
2980	<b>Aging Services Grants</b>		
2981	<b>3B Administration</b>	County	Grant

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2982 **Independent Living**      County                      Grant

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2983	<b>Nutrition</b>	County	Grant
2984	<b>Developmentally Disabled</b>	County	Grant
2985	<b>RSVP</b>	County	Grant
2986	<b>Council on Aging</b>	County	Grant
2987-2999 <b>Open</b>			
2990	<b>HB645</b>	County/City/Town	Grant
2991-2999	<b>Recovery Funds</b>	County/City/Town	Grant

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**FUND**  
**CODE**      **FUND TYPE**

3000-3999 **Debt Service Funds** - The purpose of Debt Service Funds is to account for the payment of interest and principal on long-term bonded debt other than revenue bonds. Whenever a **public enterprise** has full or primary responsibility for payment of an obligation, the accounting should be done within the **Enterprise Fund**.

Montana Statutes are quite specific in the treatment of debt service and require that a single **Debt Service Fund** be established for each **GENERAL OBLIGATION BOND, SPECIAL ASSESSMENT BOND, JUDGMENT LEVIES, AND S.I.D. REVOLVING**.

<u><b>FUND CODE</b></u>	<u><b>FUND NAME</b></u>	<u><b>ENTITY</b></u>	<u><b>MAXIMUM MILL LEVY</b></u>
3000-3099	<b>G.O. Debt</b>	County 7-7-2265 City/Town 7-7-4265 7-6-4453(2)	Voted Levy    Voted Levy
3100-3199	<b>Resort Tax</b>	7-6-1501-1508	Rate not to exceed 3% on the retail value of goods and services sold within resort community
	<b>Tax Increment</b>	Title 7, Chapter 15, Part 42	
3200	<b>County Compensated Absences</b>	7-5-2150	
3201-3299	<b>Open</b>		

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3300-3399	<b>Judgement Levies</b>	County City/Town 2-9-316	No Limit – Exempt from Section 15-10-420
3400-3499	<b>SID Revolving</b>	County 7-12-2182	No Limit - However, must not exceed 5% of the then outstanding bonds and warrants.
		City/Town 7-12-4222	No Limit - However, must not exceed 5% of the then outstanding bonds and warrants.
3500-3999	<b>Special Assessment Debt*</b>		

\*Special Assessment debt with government obligation in some manner

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*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND  
CODE**

**FUND TYPE**

4000-4999 **Capital Projects Funds** - Capital Projects Funds are used to account for revenues received from bond or other long term general obligation debt issues, special assessment debt issues, grants, or shared revenues from other governments, transfers from other funds or other sources, and used to acquire and/or construct major, long-lived capital facilities other than those financed by Enterprise Fund Revenue.

Separate Capital Projects Funds should be established for **each** project since normally each project is budgeted separately. On occasion, however, several related projects can be accounted for in a single fund. **THE DECIDING FACTOR IS THE LEGAL PROVISIONS SURROUNDING THE SOURCE AND USE OF REVENUE FINANCING AND PARTICULAR PROJECT.**

**FUND  
CODE**

**FUND NAME**

**ENTITY**

**REVENUE SOURCES**

4000-4099	<b>Capital Improvement (Authorized Program)</b>	County/ City/Town 7-6-616	Funds from any source including funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.
	<b>Road and Bridge Capital Improvement</b>	County 7-14-2506	Same as above (Cash balance limited to \$500,000)
	<b>Library Depreciation Reserve</b>	County/ City/Town 22-1-305 & 306	Funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.
	<b>Fair Commission Capital Improvement</b>	County 7-21-3413	Funds from any source including funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
4000-4099 cont.	<b>Motor Vehicle Recycling &amp; Disposal Capital Improvement</b>	County 75-10-521 7-6-617	Funding - up to 10% of annual MV recycling & disposal budget and unspent money from that budget. No further allocations when fund balance exceeds \$200,000. Money may be spent only for capital replacement and acquisition for county's MV recycling & disposal program.
4100-4199	<b>Proceeds from G.O. Bonds Construction</b>	County/ City/Town	
4200-4299	<b>Proceeds from S.I.D. Bonds</b>	City/Town County	
4300-4399	<b>Proceeds from Federal/State Grants</b> (Asset owned by grantee)		
4400-4499	<b>Pass-through grants</b> (Asset constructed for secondary recipient)		
4500-4999	<b>Open</b>		

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
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**FUND**  
**CODE**      **FUND TYPE**

5000-5999 **Enterprise Funds** - The Enterprise Funds are used by cities/towns and counties to account for self-supporting activities of the governmental unit rendering services to the public and financed **primarily** from user charges. Enterprise Funds are identified in a separate group because of the nature of the accounting treatment recommended for them.

Enterprise Funds are accounted for in a manner similar to any profit-making business. More specifically, this means using periodic net income figures to determine the necessary user charges to allow the Enterprise to remain self-supporting.

Among the many types of self-supporting activities of governments that can be operated as Enterprise Funds are water utilities, sewer utilities, hospitals, nursing homes, parking facilities, solid waste, ambulance, airports, swimming pools, golf courses, and public transportation, fairs, horse racing to name a few (if not prohibited by legal restrictions).

**FUND**  
**CODE**      **FUND NAME**

5010	<b>Golf</b>
5110	<b>Hospital/Nursing Home/Retirement Home*</b>
5210	<b>Water</b>
5310	<b>Sewer</b>
5410	<b>Solid Waste/Landfill (Garbage)</b>
5510	<b>Ambulance</b>
5610	<b>Airport</b>
5710	<b>Gas/Electric</b>
5711	<b>Swimming Pool</b>



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5712-5799 **Open**

\*Hospital/Nursing Homes/Retirement Homes can be accounted for as separate funds.

**FUND  
CODE      FUND TYPE**

6000-6999 **Internal Service Funds** - Internal Service Funds are established to finance and account for service and commodities furnished by a designated department or agency to other departments and agencies within the governmental unit.

Internal Service Funds are used to: 1) attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods and services used by several departments within an organization; and 2) to facilitate equitable sharing of the costs of those goods and services to the various departments of the governmental unit.

Many goods and services usually financed by Internal Service Funds are available on a commercial basis. Therefore, one of the benefits of using Internal Service Funds is the ability to compare the alternative costs of the two sources of service.

**FUND  
CODE      FUND TYPE**

**Internal Service Funds** - Services that can be accounted for as Internal Service Funds are central garage, central printing, equipment rental, central purchasing and stores departments.

As some examples:

6010      **Central Garage**  
6020      **Central Stores**  
6030      **Central Data Processing**  
6040      **Equipment Rental**  
6050      **Self Insurance**  
6051-6999 **Open\***

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
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**FUND**  
**CODE**

**FUND TYPE**

7000-7999 **Trust and Custodial Funds** account for cash and other resources received by the **city or county acting as trustee or custodian** without equity ownership. Accounting methodology for both Trust and Custodial funds is so similar that the two are treated as one class.

7000-7099 **Trust Funds** - Trust Funds are established to account for assets received and held for a government acting as a custodian. They are normally subject to complex administrative and financial provisions outlined in the trust agreement and may be in existence for a long period of time. Examples of Trust Funds are public retirement funds, special deposit funds, and funds for gifts or bequests.

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

**FUND  
CODE**

**FUND NAME**

7000-7005 **Pension Trust** - Utilized when entity offers and manages a pension plan, or when a pension plan is determined to be a component unit of the entity.

7001 **Police Pension**                      3rd Class                      (If Law Enforcement pays  
Cities/Towns                      into Police Pension)

7002 **Fire Relief Association**                      Effective for FY2016 reporting, this fund will no longer be used. See Fund #7120 for City/Town reporting of a Fire Dept. Relief Association

7006-7009 **Investment Trust** - Utilized to account for investments held by the entity in trust for other agencies in individual investment accounts or as the external portion of a pool.

7006 **External Pool Investment**

7007 **Individual Investment**

7008-7009 **Open**

7010-7099 **Private Purpose Trusts** account for money received where in the principal and interest can be expended in accordance with the request of the individual, other government, or private organization.

7010-7049 **Open**

7050 **Memorials**

7060 **Endowments**

7070 **County Restitution Fund**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
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**FUND  
CODE**

**FUND NAME**

- 7100-7999 **Custodial Funds** - Custodial Funds are primarily clearing devices for cash collected for other governments or agencies and is distributed within a short period of time.
- 7100-7199 **Custodial (Specific Funds)**
- 7110 **Bed Tax Collection** (entities charging campground fees)
  - 7120 **Fire Disability (3rd Class Cities/Towns)** Effective for FY2016 reporting, Cities/Towns should report all Fire Department Relief Association in this fund, per GASB 73
  - 7130 **Protested Tax** (15-1-402)
  - 7140 **Public Administrator**
  - 7150 **Redemptions**
  - 7160 **Clerk of District Court**
  - 7170 **Partial Tax Payments**
  - 7180 **Tax Deed Land - County** - Title 7, Chapter 8, Part 23
  - 7190 **Migratory Stock**
  - 7195 **Surplus Proceeds Trustee Sale** 71-1-316(3)
  - 7196 **Flex Plans** (If administered by outside agency)
  - 7197 **Electrical Energy Generation Impact Fee Reserve** (15-24-3006)
  - 7199 **Open**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
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**FUND  
CODE**

**FUND NAME**

- 7200-7399 **Custodial (Special Districts)** - These fund numbers are to be used for those Special Districts **not administered by the government entity.** (The breakdown below is optional).
- 7200-7249 **Rural Fire**, Title 7, Chapter 33, Part 21
- 7250-7299 **Irrigation**, Title 85, Chapter 7, Parts 1 through 22
- 7300-7349 **Cemetery**, Title 7, Chapter 35, Part 21
- 7350-7359 **Soil Conservation**, Title 76, Chapter 15, Parts 1 through 8
- 7360-7369 **Water/Sewer**, Title 7, Chapter 13, Parts 22 and 23
- 7370-7379 **Other Districts**, (Hospital District), Title 7, Chapter 34, Parts 21 and 22  
(Park District), Title 7, Chapter 16, Part 24  
(Drainage District), Title 85, Chapter 8, Parts 1 and 8  
(Multi-jurisdictional Service District), Title 7, Chapter 11, Part 11
- 7380-7389 **Authorities** (Port Authority), Title 7, Chapter 14, Part 11  
(Airport Authority), Title 67, Chapter 11  
(Housing Authority), Title 7, Chapter 15, Parts 21, 44 and 45  
(Transportation Improvement Authority), Title 7, Chapter 14, Part 10  
(Water/Wastewater Authority), Title 75, Chapter 6, Part 3
- 7390-7399 **Open**
- 7400-7699 **Custodial (State)** - These funds are to be used for all cash collected and disbursed to State Agencies. **(To be assigned by Local Government Services or Department of Revenue only).**
- 7400-7447 **Motor Vehicle Related Collections**
- 7401 **Custom Vehicle/Street Rod Single Plate Fee (\$10)**

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7402	<b>Recording Liens (\$8)</b>
7403	<b>Titling of Non-Light Vehicles; Title Transfer, Title Corrections, Duplicate Titles (\$10); Titling of Light Vehicles (\$12); Reissue of Title (\$10)</b>
7404	<b>Duplicate Tabs (\$10), Registrations (\$2), Plates (\$5), Replacement Plates (\$5), Decals (\$2)</b>
7405	<b>Personalized Plates: Original (\$25); Renewal/Transfer (\$10)</b>
7406	<b>Pioneer/Vintage/HAM Plate Fees (\$5/\$10/\$5)</b>
7407	<b>State Assigned VIN (\$5)</b>
7408	<b>Temporary Registration Permit – Resident (\$3); Non-resident (\$8)</b>
7409	<b>Snowmobile Decal; Duplicate Fee (\$1)</b>
7410	<b>Special Fee to Fund Highway Patrol Officers Salaries (\$5)</b>
7411	<b>New Number Plates Fee (\$5)</b>
7412	<b>Open</b>
7413	<b>Military Affairs Cemetery Plate Fee (\$10)</b>
7414	<b>Lewis &amp; Clark Bicentennial Plate Donation (\$20)</b>
7415	<b>Generic Specialty License Plate Administrative Fee (\$10 of \$15)</b>
7416	<b>Single Movement Permit (\$5); Special Mobile Equipment (\$5)</b>
7417	<b>Flat Fee Registration - Large Trucks (\$22.75 - Truck Flat Fee Varies) Trailers; Trailer (\$148.25/\$61.25)</b>
7418	<b>Open</b>

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7419	<b>Flat Fee Registration - Motor Homes (Annual \$282.50/\$224.25/\$132.50/\$97.50; Permanent \$237.50), Travel Trailers (\$152/\$72)</b>
7420	<b>Open</b>
7421	<b>Flat Fee Registration - Light Vehicles (Annual \$217/\$87/\$28; Permanent \$87.50), Motorcycles &amp; Quadricycles (\$53.25); Dual Use (\$114.50)</b>
7422	<b>Flat Fee Registration - Boats, PWC &amp; Motorized Pontoons (\$295.50/\$125.50/\$65.50); Snowmobiles (\$60.60 Rental \$40.50/\$20/\$60.60); Off Highway Vehicles (\$61.25)</b>
7423	<b>Fertilizer Spreader Special Demonstration Permit (\$50)</b>
7424	<b>Highway Gross Vehicle Weight (GVW) Fees</b>
7425	<b>Open</b>
7426	<b>Open</b>
7427	<b>Generic Specialty License Plate Fee - Agency/Organization</b>
7428	<b>Light Motor Vehicle State Parks Fee (\$4)</b>
7429	<b>Open</b>
7430	<b>Collector Plate Inspection (COLPIF) Fee (\$5)</b>
7431	<b>Collector Plate Application (COLLCT) Fee (\$20)</b>
7432	<b>VIN Inspection Fee (\$18.50)</b>
7433	<b>Open</b>

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7434	<b>Collegiate Plates – Initial Application/Manufacturing Fee (\$5)</b>
7435	<b>Motorcycle Safety Fee (\$16 Perm. Registration)</b>
7436	<b>OHV Duplicate Decal Fee (\$5)</b>
7437	<b>Late Registration Fee (\$10)</b>
7438	<b>Health Professional Decal Fee (\$2)</b>
7439	<b>Open</b>
7440	<b>Duplicate Driver’s License Fee (\$10) less 3.75% County Retention</b>
7441	<b>Drivers License Fees; (\$5/year) less 2.5% County Retention (\$5)</b>
7442	<b>Motorcycle Endorsement Fees; (\$.50/year) less 3.34% County Retention</b>
7443	<b>Commercial Vehicle Endorsement Fee; (Type 2 \$8.50) (Upgrade \$1.50/year) less 2.5% County Retention</b>
7444	<b>Organ Donor Awareness Program Donation</b>
7445	<b>Traumatic Brain Injury Donation</b>
7446	<b>Chronically/Critically Ill MT Children Administrative Fee (Special MC Plate) (\$5)</b>
7447	<b>Drivers License Fees; Renewal Notice Fee (\$.50)</b>
7448-7449	<b>Court Related Collections</b>
7448	<b>Criminal Jury Reimbursement 46-18-235</b>
7449	<b>Fines – Board of Outfitters 37-47-344(3)</b>



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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7450	<b>Drug Forfeitures</b> 44-12-206
7451	<b>J.P. Fines/Forfeitures</b> (50%) 3-10-601 (Excluding civil cases but including surcharge)
7452	<b>Driver's License Reinstatement Fee</b> 61-5-218 (\$100.00)
7453	<b>FWP Wildlife Restitution Fine/Wildlife Decoy Restitution</b> 87-1-111, 113, 87-3-109
7454	<b>FWP OHV Registration Fine – ATV Restitution Fine</b> 23-2-807
7455	<b>FWP Boat Registration Fine</b> 23-2-519
7456	<b>FWP Underwater Diver Fine</b> 23-2-507
7457	<b>State Lands Use Permit Fine</b> 77-1-801, 4, 6
7458	<b>Court Surcharge – Court Information Technology</b> 3-1-317 (\$10.00)
7459	<b>Fines - Dangerous Drugs</b> 45-9-130
7460	<b>Fines – Campgrounds, etc.</b> 50-52-105
7461	<b>Clerk of Court Fees</b> (100% to State General Fund) 25-1-201 et. al.
7462	<b>Petition for Adoption</b> 25-1-201 (1) (q) (\$75.00)
7463	<b>Commencement of Actions and Proceedings</b> 25-1-201 (1) (a) (\$90.00)
7464	<b>Petition for Dissolution of Marriage</b> 25-1-201 (1) (a) (\$170.00)

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**FUND**  
**CODE**

**FUND NAME**

7465	<b>Petition for Legal Separation</b> 25-1-201 (1) (a) (\$150.00)
7466	<b>District Court Fines, Assessments, Payments and Forfeitures</b> 3-15-205, 46-8-114, 46-9-511, 46-18-231, 232, 603
7467	<b>Law Enforcement Academy Surcharge</b> 3-1-318 (\$10.00)
7468	<b>Marriage License/Marriage Without Solemnization</b> 25-1-201(7)
7469	<b>Open</b>
7470	<b>Probationer and Parolee Supervisory Fee</b> 46-23-1031
7471	<b>Public Defender</b> 46-8-113, 114
7472	<b>Criminal Procedures Recovery Costs</b> 46-18-2
7473-7509	<b>Open</b>
7510-7520	<b>Agriculture Related Collections</b>
	<b>Livestock Per Capita Fees – All Livestock Except Sheep</b> 15-24-921, 925
7511	<b>Open</b>
7512	<b>Livestock Per Capita Fees – Sheep</b> 15-24-921, 925
7513-7520	<b>Open</b>
7521-7550	<b>School Related Collections</b>
7521	<b>University Millage (6 Mills) – Ad Valorem Tax</b> 15-10-107

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<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7522	<b>University Millage (6 Mills) – Non-Levy Revenue</b> 15-10-107
7523	<b>University Millage – Total from Tax Increment Financing Districts</b> 15-10-107
7524-7526	<b>Open</b>
7527	<b>Statewide Equalization Aid Levy (40 Mills) – Ad Valorem Tax</b> 20-9-360
7528	<b>Statewide Equalization Aid Levy (40 Mills) – Non-Levy Revenue</b> 20-9-360
7529	<b>Elementary Equalization (33 Mills) – Ad Valorem Tax</b> 20-9-331
7530	<b>Elementary Equalization (33 Mills) – Non-Levy Revenue</b> 20-9-331
7531	<b>High School Equalization (22 Mills) – Ad Valorem Tax</b> 20-9-333
7532	<b>High School Equalization (22 Mills) – Non- Levy Revenue</b> 20-9-333
7533	<b>Vo-Tech Millage (1.5 Mills) – Ad Valorem Tax</b> 20-25-439
7534	<b>Vo-Tech Millage (1.5 Mills) – Non-Levy Revenue</b> 20-25-439
7535	<b>University Millage (6 mills)-Coal Gross Proceeds-Non-Levy Revenue</b> 15-12-703
7536	<b>Statewide Equalization Aid (40 mills)-Coal Gross Proceeds-Non- Levy Revenue</b> 15-12-703
7537	<b>High School Equalization (22 mills)-Coal Gross Proceeds-Non- Levy Revenue</b> 15-12-703
7538	<b>Elementary Equalization (33 mills) - Coal Gross Proceeds-Non- Levy Revenue</b> 15-12-703
7539	<b>University Millage (6 mills)-Federal Forest Reserve-Non-Levy Revenue</b> 17-3-213/222

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**FUND**  
**CODE**

**FUND NAME**

- 7540 **Statewide Equalization Aid (40 mills)- Federal Forest Reserve-  
Non-Levy Revenue 17-3-213/222**
- 7541 **High School Equalization (22 mills)-Federal Forest Reserve-  
Non-Levy Revenue 17-3-213/222**
- 7542 **Elementary Equalization (33 mills)-Federal Forest Reserve-Non-  
Levy Revenue 17-3-213/222**
- 7543 **University Millage (6 mills)-Federal Payment in Lieu of Taxes  
(PILT)-Non-Levy Revenue 7-6-101/103**
- 7544 **Statewide Equalization Aid (40 mills)-Federal Payment in Lieu  
of Taxes (PILT)-Non-Levy Revenue 7-6-101/103**
- 7545 **High School Equalization (22 mills)-Federal Payment in Lieu of  
Taxes (PILT)-Non-Levy Revenue 7-6-101/103**
- 7546 **Elementary Equalization (33 mills)-Federal Payment in Lieu of  
Taxes (PILT)-Non-Levy Revenue 7-6-101/103**
- 7547 **University Millage (6 mills)-Federal Fish/Wildlife-BLM Grazing  
(Taylor Grazing)-Non-Levy Revenue 17-3-221/222**
- 7548 **Statewide Equalization Aid (40 mills)-Federal Fish/Wildlife-  
BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222**
- 7549 **High School Equalization (22 mills)-Federal Fish/Wildlife-BLM  
Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222**
- 7550 **Elementary Equalization (33 mills)-Federal Fish/Wildlife-BLM  
Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222**
- 7551-7699 **Miscellaneous State Collections**
- 7551 **Montana Land Information Act (7-4-2637) (\$.75 of \$1 – 7551) (\$.25  
– 2859)**
- 7552 **Department of Labor & Industry-Certified Death Certificate fee  
7-4-2631 HB139 2021L & HB223 2015L**

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**FUND  
CODE**

**FUND NAME**

- 7553 **Department of Justice Identification Card (\$8)**
- 7554-7560 **Open**
- 7561 **Escheated Estates AA** 72-14-209
- 7562 **Open**
- 7563 **Open**
- 7564 **Forester's FPRA – Fire Protection Fee** 76-13-207, 209
- 7565 **Temporary ATV Permit – FWP (Direct Remittance)**
- 7566-7579 **Open**
- 7580 **Interest on Late Report** 15-1-504
- 7699 **Other Miscellaneous Collections**
- 7700-7849 **Custodial (Schools)** -These funds are used for cash collected for  
and disbursed to local schools.
- 7700-7789 **District Schools** - (Elementary/High School)
- 7789 **County/School Oil and Natural Gas Impact-** 20-9-518(2)  
Interest allocation required per 20-9-518(6)
- 7790-7799 **District Schools** - (Hard-Rock Mine Trust  
Reserve Account) as required by Section 7-6-  
2225. See Fund Number 2895 for explanation)
- 7790-7794 **Hard-Rock Mine Trust Reserve** -Elementary
- 7795-7799 **Hard-Rock Mine Trust Reserve** - High  
School- county records only -- not to be  
recorded in school district detail records.
- 7800-7849 **County-Wide Education Levies**

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**FUND**  
**CODE**

**FUND NAME**

7800-7814 **Open**

7815 **Community College**

7820 **Transportation - High School/Elementary**

7830 **Retirement - High School** 20-9-501

7835 **Retirement - Community College** 20-9-501

7840 **Retirement - Elementary** 20-9-501

7841-7849 **Open**

7850-7899 **Custodial (Cities/Towns and Airport/Port/Parking Authorities -**  
These funds are to be used for all cash collected and disbursed to cities  
and towns within a county.

7900-7999 **Custodial (Other)** - These funds are for disbursements and can be  
assigned by the governmental unit. They may not  
meet the definition of a fiduciary activity for fiscal-  
year end financial reporting.

7910 **Payroll**

7930 **Claims**

7950 **Entitlement Levy Clearing** (Holding fund prior to distribution-  
should be closed out at the end of the fiscal year).

7980 **Investment Interest Revolving** (Holding fund prior to distribution  
should be closed out at the end of the fiscal year).

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**FUND  
CODE**

**FUND NAME**

8001-8999 **Permanent Funds** account for money received in which the principal amount must remain intact. Only the interest earned on the investment of the principal can be expended for government purposes only.

8010 **Cemetery Perpetual Care**

8020 **Memorials**

8030 **Endowments**

8031-8999 **Open**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
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**FUND**  
**CODE**

**FUND TYPE**

9000-9999 **GENERAL CAPITAL ASSETS/GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS** (No longer required to be reported under GASB Statement No. 34)

9000 **General Capital Asset Group of Accounts** - The General Capital Asset Group of Accounts is used primarily to account for all fixed assets not accounted for in **Enterprise, Internal Service, or Trust Funds**. These general capital assets are acquired by the general government as a whole and do not reflect ownership of a particular fund. To be classified a capital asset, a piece of property must possess three attributes: 1) tangible nature; 2) life greater than the current fiscal year; and 3) significant value. (Capitalization Policy should be adopted). With the implementation of GASB Statement No. 34, general capital assets now include infrastructure assets, and all assets are to be depreciated. **The maintenance of this account is not required, however, continued maintenance of the account with additional accounts for allowance for depreciation and depreciation expense at the functional level of expense will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**

9500 **General Long-Term Obligations/Debt Group of Accounts**- Long term debt (debt with a maturity of more than one year after the date of issuance) intended to be paid from governmental funds is general long-term debt. General long-term debt includes general obligation bonds, special assessment bonds, leases, purchase agreements, installment purchase contracts, judgment and claims, other employee benefit amounts. **The maintenance of this account is not required; however, continued maintenance of the account will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**