

Flathead County Montana



Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2022



This page intentionally left blank.

Flathead County
Montana

Annual Comprehensive
Financial Report

For the Fiscal Year Ended June 30, 2022

Prepared by:
Finance Department
Flathead County



This page intentionally left blank.

Flathead County, Montana
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2022

Table of Contents (contains hyperlinks)	<u>Page</u>
INTRODUCTORY SECTION	
List of Elected and Appointed Officials	3
Organizational Chart	4
Mission and Core Values Statement	5
Letter of Transmittal	7
Certificate of Achievement for Excellence in Financial Reporting.....	11
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	15-18
MANAGEMENT'S DISCUSSION AND ANALYSIS	21-32
BASIC FINANCIAL STATEMENTS	33
Government-wide Financial Statements:	
Statement of Net Position	35
Statement of Activities	37
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	39
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	40
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	41
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	42
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General Fund - Budget to Actual.....	43-77
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Sheriff Fund - Budget to Actual	78
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - ARPA Fund - Budget to Actual	79
Statement of Fund Net Position - Proprietary Funds.....	81
Reconciliation of Proprietary Funds Statement of Net Position to the Statement of Net Position	82
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds.....	83
Reconciliation of the Statement of Revenue, Expenditures and Changes in Net Position of Proprietary Funds to the Statement of Activities.....	84
Statement of Cash Flows - Proprietary Funds	85
Statement of Fiduciary Net Position-Fiduciary Funds	87
Statement of Changes in Fiduciary Net Position-Fiduciary Funds.....	88
Notes to the Financial Statements	91-138
REQUIRED SUPPLEMENTARY INFORMATION	
Total Liability and Related Ratios - Other Postemployment Benefits	141
Notes to Required Supplementary Information - Other Postemployment Benefits.....	143-148
Schedule of Proportionate Share of the Net Pension Liability	149
Schedule of Contributions	150
Notes to Required Supplementary Information	151-159
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Combining Balance Sheet - Nonmajor Governmental Funds	163
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	165
Nonmajor Special Revenue Fund Section & Descriptions.....	167-174
Combining Balance Sheet	175-191
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	192-208
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget to Actual.....	209-257

Flathead County, Montana
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2022

Table of Contents (continued) (contains hyperlinks)	<u>Page</u>
Nonmajor Debt Service Fund Section & Descriptions.....	259-260
Combining Balance Sheet	261-264
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances.....	265-268
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget to Actual.....	269-279
Nonmajor Capital Project Fund Section & Descriptions	281-282
Combining Balance Sheet	283-287
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances.....	288-292
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget to Actual.....	293-307
Nonmajor Proprietary Fund Section & Descriptions	309
Combining Statement of Net Position	311
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	312
Combining Statement of Cash Flows	313
Fiduciary Fund Section & Descriptions	315-318
Combining Statement of Fiduciary Net Position - Custodial Funds.....	319-320
Combining Statement of Changes in Fiduciary Net position - Custodial Funds.....	321-322
Combining Statement of Fiduciary Net Position - Custodial Investment Funds.....	323
Combining Statement of Changes in Fiduciary Net position - Custodial Investment Funds.....	324
STATISTICAL SECTION (UNAUDITED)	
Net Position by Component	328-329
Changes in Net Position	330-333
Governmental Activities Tax Revenues by Source	335
Fund Balances of Governmental Funds	336-337
Changes in Fund Balances of Governmental Funds	338-339
General Governmental Tax Revenues by Source	341
Market Value and Taxable Assessed Value.....	342-343
Property Tax Rates - Direct and Overlapping Governments.....	345-347
Principal Property Taxpayers	349
Property Tax Levies and Collections.....	350
Ratios of Outstanding Debt by Type	351
Ratios of General Bonded Debt Outstanding	352
Direct and Overlapping Governmental Activities Debt	353
Legal Debt Margin Information	354-355
Demographic and Economic Statistics	357
Principal Employers.....	359
Full-time Equivalent County Government Employees by Function.....	360-361
Operating Indicators by Function.....	362-363
Capital Asset Statistics by Function	364-365
SINGLE AUDIT SECTION	
Schedule of Expenditures of Federal Awards	369-371
Notes to the Schedule of Expenditures of Federal Awards	372
AUDIT OPINION SECTION	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and other Matters	375-376
Independent Auditor’s Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	377-379
Schedule of Findings and Questioned Costs.....	381-382

INTRODUCTORY SECTION



This page intentionally left blank.

List of Elected and Appointed Officials As of June 30, 2022

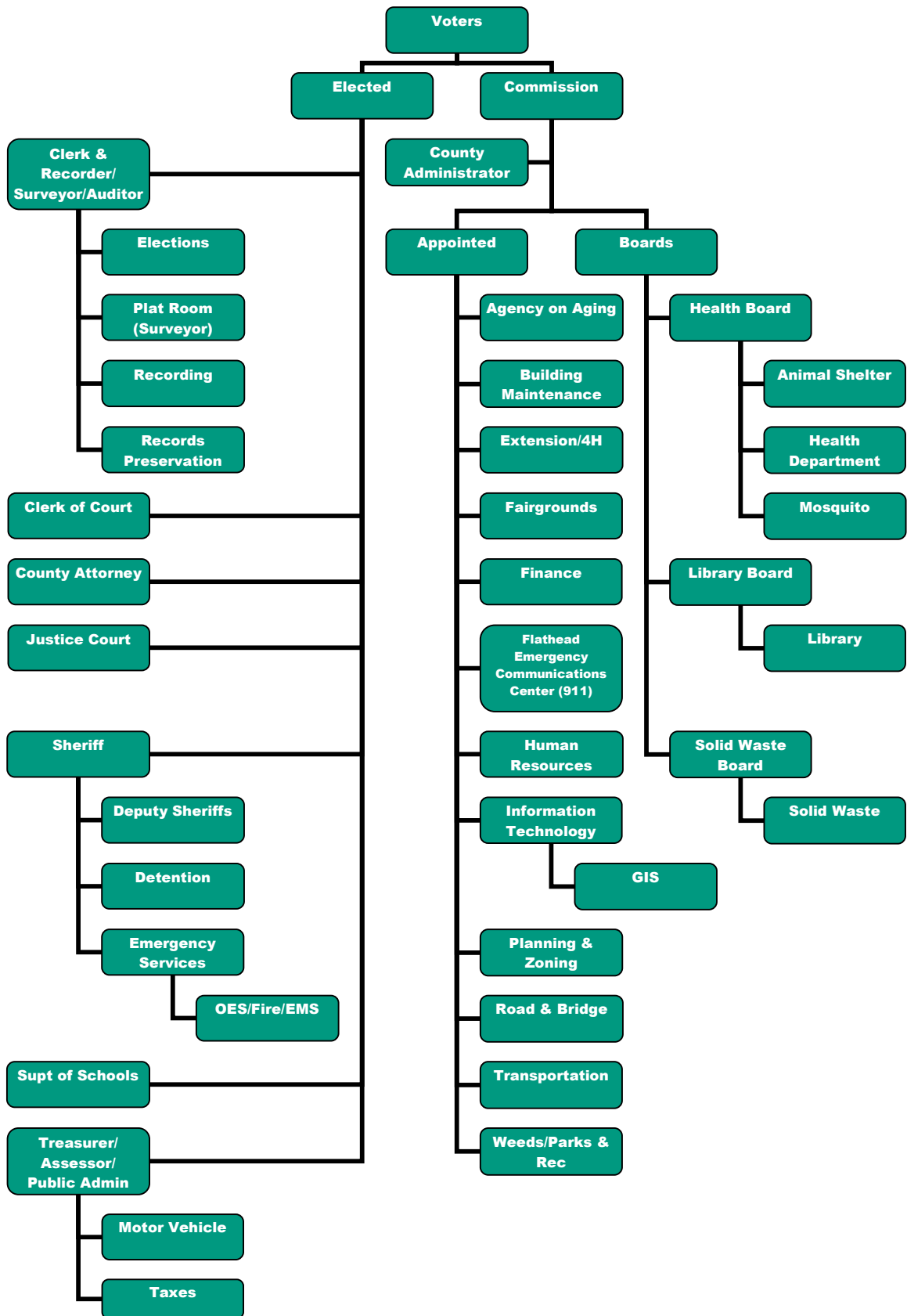
Elected Officials

Pam Holmquist, Chairperson	County Commissioner, District 2
Brad Abell	County Commissioner, District 1
Randy Brodehl	County Commissioner, District 3
Peg Allison	County Clerk of Court
Travis Ahner	County Attorney
Brian Heino	Sheriff, Coroner, Emergency Services
Adele Krantz	County Treasurer, Assessor, Public Administrator
Deb Pierson	County Clerk and Recorder, Surveyor, Auditor
Jack Eggensperger	Superintendent of Schools
Paul Sullivan	Justice of the Peace
Eric Hummel	Justice of the Peace

Appointed Officials

Pete Melnick	County Administrator
Carla Dymont	Agency on Aging
Sam Nunnally	Fair Manager
Tammy Skramovsky	Human Resources
Amy Dexter	Finance
Ashley Cummins	Library
Chris Maestas	Weeds & Parks
Erik Mack	Planning
Richard Balestri	Extension
David Prunty	Solid Waste and Roads
Jennifer Rankosky	Public Health Officer (Interim)
Matt Reynolds	Information Technology
David Covill	Building Maintenance
Elizabeth Brooks	Emergency Communication Center

ORGANIZATIONAL CHART





Flathead County, Montana

MISSION AND CORE VALUES STATEMENT

OUR MISSION

We provide accessible services to help ensure a successful Flathead County.

OUR CORE VALUES

Flathead County is committed to:

- Accountable stewardship of taxpayer resources
- Respectful and responsive communication
- Professional service with quality and integrity
- Proactive and innovative leadership at all levels
- Creating a positive team culture that values all people
- Safety and security throughout the County
- Equal treatment for all



This page intentionally left blank.



December 15, 2022

To the Board of County Commissioners and Citizens of Flathead County:

The Annual Comprehensive Financial Report (ACFR) of Flathead County, Montana for the fiscal year ended June 30, 2022, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that is established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of the operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Anderson ZurMuehlen & Company, Certified Public Accountants, have issued an unmodified opinion on Flathead County's financial statements for the fiscal year ended June 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Flathead County's MD&A can be found immediately following the report of the auditor.

PROFILE OF THE COUNTY

Flathead County is in northwestern Montana. The City of Kalispell is the County seat. The County is Montana's fourth most populous county with approximately 108,454 residents in 2022, according to the U.S. Census Bureau, an increase of 3.9% over the 2020 Census estimate.

The County is a political subdivision organized under the laws of the State of Montana. The County's executive, legislative, and policy-making body is the Board of County Commissioners which is elected at large by the voters of the County to serve staggered six-year terms. The Commission appoints the administrative manager and heads of the various departments. There are eight other elected officials serving in an administrative capacity. They include the County Attorney, Clerk & Recorder, Clerk of Court, Treasurer, Sheriff, Superintendent of Schools, and Justice of the Peace (2).

The County provides a variety of municipal services. These include a full-time sheriff department and supporting emergency disaster services, road and bridge maintenance, public health services, planning and zoning, library services, court services, social and economic areas that support the aging population such as dining and transportation, the youth with 4-H extension programs, park and recreational activities, county fair activities, and other general and administrative services.

The Montana Local Government Budget Act (Montana Code Annotated Title 7, Chapter 6, Part 40) requires that, before June 1 of each year, the County Clerk and Recorder request all County officials to file before June 10 the estimates of all anticipated receipts, other than from taxes, and capital and operating expenditures. Flathead County created a memorandum of understanding and moved these functions to the finance department. From these estimates of revenues and disbursements, the Finance Director prepares a tabulation of the County's expenditures program for the current year. The Finance Director submits the tabulation of anticipated revenues and expenditures to the Board of County Commissioners on or before June 30. After published notice, the Board of County Commissioners holds a public hearing on the preliminary budget for the purpose of fixing the final budget and making appropriations. The final budget must be balanced so that the appropriations do not exceed the projected beginning cash balance of the fund plus the estimated revenue of each fund for the ensuing fiscal year. Certain reserve amounts for expenditures to be made in July to November of the succeeding fiscal year may be added to the amount to be raised through the tax levy, provided that such reserve amounts may not exceed one-third of the total expenditure appropriations from such fund in the current fiscal year after deducting appropriated election expenses and payment of emergency and other outstanding warrants. The Board of County Commissioners may amend the budget during the fiscal year by conducting public hearings at regularly scheduled meetings. The Board authorizes department heads to transfer resources within a department as they see fit for all department expenditures except personal services and capital. Any changes in personal services or capital are presented to the Board of Commissioners for consideration.

LOCAL ECONOMY

Flathead County is the trade center of northwest Montana. The area is renowned for its Flathead Cherries and its abundance of recreational activities. In addition to plentiful parks, trails, lakes, and rivers, there are two ski resorts in the mountains surrounding the valley. It is also a gateway to Glacier National Park. Primary components of the area's economy include manufacturing industries (largely in the wood products industry), agriculture, industries associated with the area's status as a trade center, and tourism and recreation-based industries. Government sources also comprise a significant portion of the area's economic base.

Flathead County's unemployment rate is 3.1% compared to 2.9% in the State of Montana and a 3.9% overall rate in the United States. Flathead County is among the top areas in the State of Montana in terms of housing and job growth. However, wage growth remains stagnant holding back rapid economic recovery.

LONG-TERM FINANCIAL PLANNING

Flathead County conducts various planning processes (long-term, mid-term, and short-term) to help guide the government and to ensure that decisions are made in the context of the organization as a whole and with a long-term perspective. Each element of the County's planning process has a different purpose and timeframe. The County's Mission, Core Values Statement, and Growth Policy are the most

far-reaching in nature—20 to 25 years. The Capital Improvement Program and the Five-Year Financial Forecast are mid-term in nature – 5 years. The Annual Budget and the Capital Budget are short-term-covering a 1-year timeframe.

RELEVANT FINANCIAL POLICIES

The County has a comprehensive set of financial policies that provide the basic framework for the overall fiscal management of the County. The County has no unusual occurrences affecting these policies.

MAJOR INITIATIVES

The County has committed to a five-year Capital Improvement Plan. The Plan includes machinery and equipment, safety updates to our county facilities and adequate updates to infrastructure throughout the County. Funding for the capital plan includes planned transfers from operational funds to capital funds. This helps minimize operational spikes in expenditures and ensures funding is available for scheduled purchases or construction. The County continues with the goal to maintain healthy cash reserves between 20% and 25% of appropriated levels.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (COA) to the County for its ACFR for the fiscal year ended June 30, 2021. This is the tenth consecutive year the County has received this prestigious award.

The Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. We believe our current ACFR continues to meet the COA Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year ended June 30, 2022. This is the 14th consecutive year the County has been awarded this prestigious award. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged to be proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance department. We would like to express our appreciation to the Finance Department and all members of the County's staff who contributed to its preparation. Credit also must be given to the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Flathead County finances.

Respectfully submitted,

P.N. Melnick

Pete Melnick
County Administrator



Amy Dexter
Finance Director



This page intentionally left blank.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Flathead County
Montana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



This page intentionally left blank.

FINANCIAL SECTION



This page intentionally left blank.

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Flathead County, Montana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Flathead County, Montana (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Flathead County Economic Development Authority, which represent 9.42%, 1.47%, and 0.36%, respectively, of the assets, net position, and additions of the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Flathead County Economic Development Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the County adopted new accounting guidance, Government Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, total liability and related ratios – other postemployment benefits, schedule of proportionate share of the net pension liability, and schedule of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors.



In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Anderson Zurmuehlen & Co., P.C.

Bozeman, Montana
December 15, 2022

MANAGEMENT'S DISCUSSION & ANALYSIS



This page intentionally left blank.



FLATHEAD COUNTY FINANCE DEPARTMENT
800 South Main Rm 214 - Kalispell, Montana 59901
Phone (406) 758-5538



FLATHEAD COUNTY, MONTANA
Management's Discussion and Analysis
June 30, 2022

As management of Flathead County, Montana (the County), we have provided readers of the County's financial statements with this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2022. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the financial statements to garner a greater understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities at June 30, 2022, by \$207.5 million (net position) compared with \$190.6 million at June 30, 2021, as restated. Of this amount, \$44.7 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens, vendors, and creditors.
- The County's total net position increased by \$16.9 million representing an 8.87% increase from 2021 net position as restated.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$76.3 million, an increase of \$2.1 million from the prior year as restated. Of the fund balance amount, \$11.7 million or approximately 12.2% of total governmental fund expenditures and other financing uses is available for spending at the government's discretion (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to Flathead County's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains other supplementary information in addition to the basic financial statements themselves.

The Statement of Net Position and Statement of Activities provide information about all County activities, presenting both an aggregate view of the County's finances and a longer-term view of those assets. The fund financial statements (governmental, proprietary, and custodial) provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term, as well as what resources remain for future spending. The fund financial statements also look at the County's most significant funds individually with all other funds presented in aggregate in a single column.

The Government-Wide Prospective of Flathead County

Statement of Net Position and the Statement of Activities

The government-wide financial statements are designed to provide readers with a broad overview of Flathead County's finances in a manner similar to a private-sector business. To answer the question, "How did the County do financially during the year?" we turn to the Statement of Net Position and the Statement of Activities. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting similar to the accounting used by most private sector companies. This basis of accounting considers all the current year's revenues and expenses regardless of when the cash is received or paid. For example, property taxes that have been billed but not paid are reported as revenue in the government-wide statements but are not considered revenue in the governmental fund statements until paid.

These two statements report the County's net position and the change in the position for the year. The change in net position is an important indicator of whether the County's financial position is improving or deteriorating over time. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base should also be evaluated.

The Statement of Net Position and the Statement of Activities divide the County activities into two categories:

- Governmental Activities – These activities are principally supported by taxes and intergovernmental revenues. Most of the County's services are reported here including general government, public safety, public works, public health, social and economic services, and culture and recreation.
- Business-Type Activities – These activities charge a usage fee to recover all or a significant portion of their costs. The major business-type activity of the County is a Solid Waste operation.

The Fund-Level Prospective of Flathead County

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and Local Governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In addition to the General Fund, the County has established many other funds to account for the various services provided to our citizens. These funds normally have a restriction on how monies can be spent so the use of separate funds maintains the necessary control. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and custodial funds. Fund financial reports provide detailed information about the County's major funds. The nonmajor funds are reported in aggregate.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *current* sources and uses of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County’s near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the *long-term* impact of the County’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Flathead County maintains many individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Sheriff’s fund, ARPA fund, and County Building fund, which are considered to be major funds. Major funds are determined by a formula that considers the percentage of total governmental assets, deferred inflows/outflows, liabilities, revenues and expenditures contained in each individual fund or by choice of the government. Data from the nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found starting on page 39.

The County adopts an annual appropriated budget for the General fund, the Sheriff fund (Special Revenue), the ARPA fund (Special Revenue), and the County Building fund (Capital Project). Budget-to-actual comparisons are provided in this financial report for these funds.

Proprietary Funds – The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County has three enterprise funds, the Solid Waste Fund, the Sheriff’s Office Commissary, and the Flathead Electric Cooperative Improvement fund. *Internal service funds* are used to account for the financing of certain goods and services between departments and agencies of the County. The County uses an internal service fund to account for its self-insurance activities. These services predominately benefit governmental rather than business-type functions, so they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. Proprietary funds use the full accrual basis of accounting, which uses total (current and long-term) financial resources to measure its change in financial position. The proprietary fund financial statements provide detailed information for the Solid Waste Fund that is considered to be a major fund of the County. The proprietary fund financial statements can be found starting on page 81.

Fiduciary Funds – These funds are used to account for resources held for the benefit of parties outside Flathead County. Custodial funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs. The

accounting used for custodial funds is much like that used for proprietary funds. The custodial fund financial statements can be found starting on page 87.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 91.

Other Information – In addition to the basic financial statements and the accompanying notes, this report also includes required supplementary information concerning the County’s progress in funding its obligation to provide post-employment benefits to its employees. Required supplementary information begins on page 141.

Combining and individual fund statements and schedules for nonmajor funds are presented immediately following the required supplementary information. Statistical tables are presented following these statements and schedules.

The Flathead County Economic Development Authority (FCEDA) is a custodial component unit of the County. The County Commissioners appoint the voting majority of FCEDA’s board of directors. The County cannot impose its will on FCEDA; however, a financial benefit or burden relationship exists between the two entities. FCEDA is governed by a seven-member board that has complete responsibility for the operations of FCEDA. The activity of FCEDA as of and for the year ended June 30, 2022, is included in custodial funds in the statement of custodial net position and statement of changes in custodial net position. The complete financial statement for FCEDA can be obtained from the County’s Finance Office.

Government-Wide Financial Analysis

Net Position – As noted earlier, net position may serve as a useful indicator of a government’s financial position over time. In the case of Flathead County, assets exceeded liabilities by \$207,474,440 at the close of the most recent fiscal year.

The following table provides a summary comparison of the County’s governmental and business-type net position for fiscal years 2022 and 2021, as restated.

	Flathead County's Net Position					
	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 108,301,306	\$ 93,469,821	\$ 35,232,491	\$ 36,119,854	\$ 143,533,797	\$ 129,589,675
Capital assets	108,418,772	100,414,110	29,739,010	26,860,338	138,157,782	127,274,448
Total assets	216,720,078	193,883,931	64,971,501	62,980,192	281,691,579	256,864,123
Deferred outflows of resources	8,652,427	11,189,653	315,049	388,035	8,967,476	11,577,688
<i>Total assets and deferred outflows of resources</i>	225,372,505	205,073,584	65,286,550	63,368,227	290,659,055	268,441,811
Current and other liabilities	19,089,180	10,451,202	1,145,868	876,845	20,235,048	11,328,047
Long-term liabilities	31,944,393	46,540,079	15,669,407	15,019,466	47,613,800	61,559,545
Total liabilities	51,033,573	56,991,281	16,815,275	15,896,311	67,848,848	72,887,592
Deferred inflow of resources	14,737,294	4,760,614	598,473	171,661	15,335,767	4,932,275
<i>Total liabilities and deferred inflows of resources</i>	65,770,867	61,751,895	17,413,748	16,067,972	83,184,615	77,819,867
<i>Net position:</i>						
Net investment in capital assets	102,392,043	93,905,610	29,739,010	26,860,338	132,131,053	120,765,948
<i>Restricted for:</i>						
General Government	1,479,049	1,214,470	-	-	1,479,049	1,214,470
Public Safety	5,923,645	6,335,627	-	-	5,923,645	6,335,627
Public Works	6,208,821	5,110,528	-	-	6,208,821	5,110,528
Public Health	4,197,588	3,345,836	-	-	4,197,588	3,345,836
Social & Economic Services	1,341,017	881,224	-	-	1,341,017	881,224
Culture & Recreation	233,700	215,554	-	-	233,700	215,554
Capital projects	3,956,771	7,251,458	-	-	3,956,771	7,251,458
Debt Service	7,332,358	4,453,734	-	-	7,332,358	4,453,734
Unrestricted	26,536,646	20,607,648	18,133,792	20,439,917	44,670,438	41,047,565
<i>Total net position</i>	\$ 159,601,638	\$ 143,321,689	\$ 47,872,802	\$ 47,300,255	\$ 207,474,440	\$ 190,621,944

By far the largest portion of Flathead County’s net position (63.69%) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment) net of depreciation, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are *not* available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional \$30,672,949 of the County’s net position (14.78%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*,

\$44,670,438 (21.53%), may be used to meet the government’s ongoing obligations to its citizens, vendors, and creditors.

Changes in Net Position – Governmental and business-type activities increased the County’s net position by \$16,852,495 in the fiscal year 2022. The following table provides a summary comparison of the County’s governmental and business-type change in net position for the fiscal years 2022 and 2021, as restated.

	Flathead County's Net Position					
	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 108,301,306	\$ 93,469,821	\$ 35,232,491	\$ 36,119,854	\$ 143,533,797	\$ 129,589,675
Capital assets	108,418,772	100,414,110	29,739,010	26,860,338	138,157,782	127,274,448
Total assets	216,720,078	193,883,931	64,971,501	62,980,192	281,691,579	256,864,123
Deferred outflows of resources	8,652,427	11,189,653	315,049	388,035	8,967,476	11,577,688
<i>Total assets and deferred outflows of resources</i>	225,372,505	205,073,584	65,286,550	63,368,227	290,659,055	268,441,811
Current and other liabilities	19,089,180	10,451,202	1,145,868	876,845	20,235,048	11,328,047
Long-term liabilities	31,944,393	46,540,079	15,669,407	15,019,466	47,613,800	61,559,545
Total liabilities	51,033,573	56,991,281	16,815,275	15,896,311	67,848,848	72,887,592
Deferred inflow of resources	14,737,294	4,760,614	598,473	171,661	15,335,767	4,932,275
<i>Total liabilities and deferred inflows of resources</i>	65,770,867	61,751,895	17,413,748	16,067,972	83,184,615	77,819,867
<i>Net position:</i>						
Net investment in capital assets	102,392,043	93,905,610	29,739,010	26,860,338	132,131,053	120,765,948
<i>Restricted for:</i>						
General Government	1,479,049	1,214,470	-	-	1,479,049	1,214,470
Public Safety	5,923,645	6,335,627	-	-	5,923,645	6,335,627
Public Works	6,208,821	5,110,528	-	-	6,208,821	5,110,528
Public Health	4,197,588	3,345,836	-	-	4,197,588	3,345,836
Social & Economic Services	1,341,017	881,224	-	-	1,341,017	881,224
Culture & Recreation	233,700	215,554	-	-	233,700	215,554
Capital projects	3,956,771	7,251,458	-	-	3,956,771	7,251,458
Debt Service	7,332,358	4,453,734	-	-	7,332,358	4,453,734
Unrestricted	26,536,646	20,607,648	18,133,792	20,439,917	44,670,438	41,047,565
<i>Total net position</i>	\$ 159,601,638	\$ 143,321,689	\$ 47,872,802	\$ 47,300,255	\$ 207,474,440	\$ 190,621,944

Governmental Activities

General Government – The general government function includes those elected offices that provide direct service to the public for decision-making or record-keeping matters. This includes the Board of County Commissioners and staff (including Facilities Administration, Human Resources, Information Technology Services, GIS, Finance, and Planning departments); the Clerk & Recorder functions of Elections, Recording, Records Management, and Auditor; the Treasury function including Public Administrator and Assessor; the Superintendent of Schools who maintains a variety of school-related records; the County Attorney function; the Justice of the Peace function, which includes the Justice Court; and the Clerk of Court function, which maintains District Court records and certain grants related to State District Court. In 2022, general government expenses comprised 26.63% of all governmental activity expenses. Total general government expenses decreased by \$439,378 from the prior year. This decrease is mainly due to salary savings from vacant positions.

Public Safety – The public safety function is comprised of the Sheriff’s Office including the Flathead County Detention Facility; the Office of Emergency Services; Emergency Communication Center (911); Flathead Search and Rescue; and North Valley Search and Rescue. Public safety expenses comprised 28.48% of all governmental activity expenses in 2022. Public safety expenses decreased by \$704,480 from the prior year. This is largely due to vacant positions and unspent annual capital purchases due to supply chain issues.

Public Works – The public works function includes Road and Bridge funds, Noxious Weed, and the Junk Vehicle program. Public works expenses comprised 14.68% of all governmental activity expenses in 2022. Public works expenses decreased by \$1,140,708 from the prior year. This is largely due to annual gravel crushing not being able to occur in fiscal year 22.

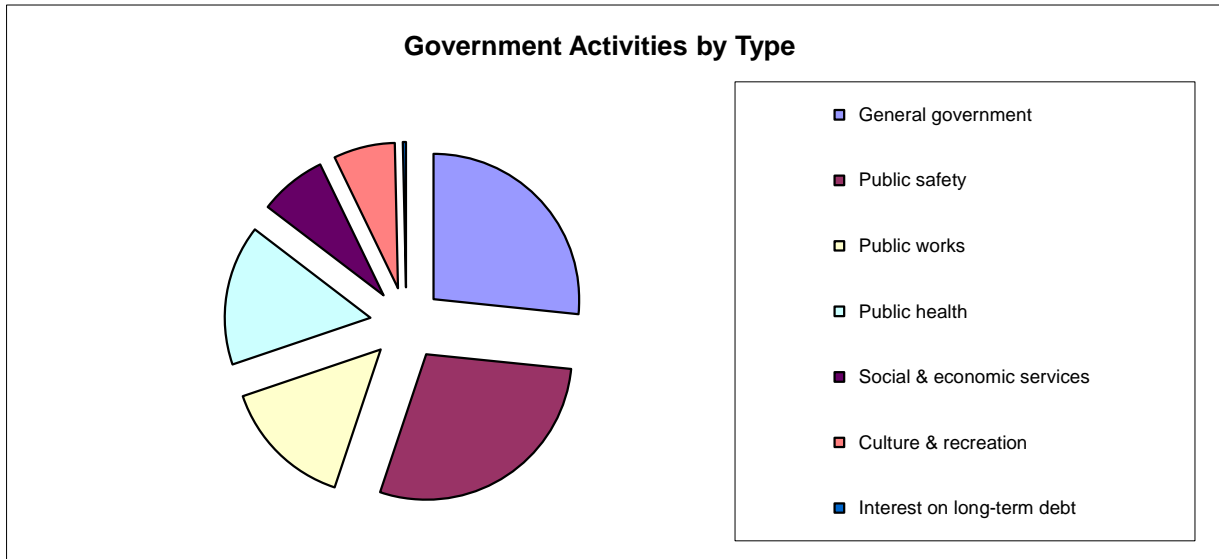
Public Health – The public health function is comprised of the Health Department, Emergency Medical Services and Animal Shelter. For 2022, public health expenses comprised 15.62% of all governmental activity expenses. Total public health expenses decreased by \$6,698,823 from the prior year. This decrease is due to the Health Center becoming a nonprofit organization and not being part of Flathead County anymore.

Social & Economic Services – The social and economic services function includes those programs that address the social and economic needs of the citizens of Flathead County. It includes Poor, Aging, 4H/Extension, Family services, and Transportation programs. Social and economic service expenses comprised 7.45% of all governmental activity expenses in 2022. These expenses decreased by \$544,501 from the prior year. The decrease is due to fewer expenses for indigent burial and medical costs and transportation decrease in expenses due to COVID revenue decreasing.

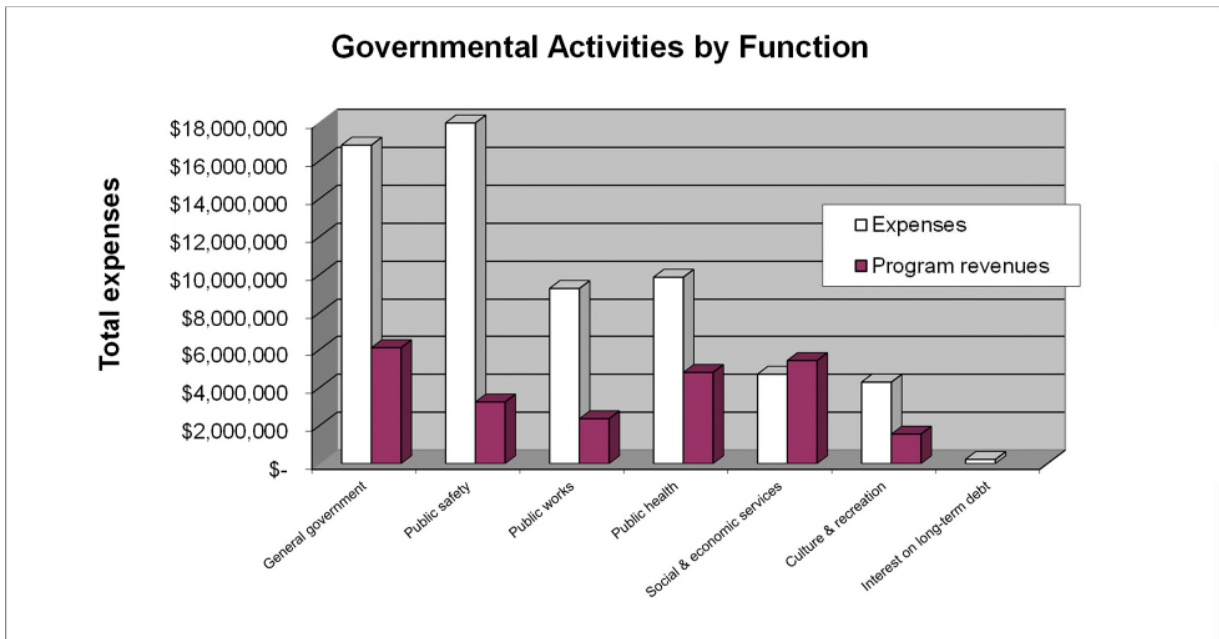
Culture & Recreation – The culture and recreation function includes the Northwest Montana Fair, the Library, and Parks and Recreation. Culture and recreation expenses comprised 6.79% of all governmental activities in 2022. Culture and recreation expenses decreased by \$663,140 from the prior year. This decrease is due to the prior year donation of Volunteer Park.

Interest on Long-Term Debt – The interest on long-term debt comprised 0.35% of all governmental activities for 2022. The decrease of \$10,354 was due to decreases in outstanding debt.

The chart below shows all of the governmental activities by type as a percentage of total expenses:



The following graph shows total expenses and program revenue by function. Total general revenues (primarily property taxes) required for each function is generally the difference between total expenses and program revenue for each function:



Business-Type Activities

Total net position related to business-type activities increased by \$572,547 in 2022 compared to an increase of \$503,044 in 2021. The variance is due to the FEC improvements.

Financial Analysis of the County's Funds

As noted earlier, Flathead County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of County governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information may be useful in evaluating a government's near-term financing requirements.

For the fiscal year ended June 30, 2022, the combined ending fund balances of Flathead County's governmental funds were \$76,261,733. This is an increase of \$2,068,203 over the prior year ending fund balance. The nonspendable fund balance represents the portion that has already been spent on inventory and prepaid items. Of the \$24,227,722 restricted fund balance, 5.66% is restricted for repayment of debt, 30.12% is restricted for capital projects, 1.77% is to be used for general government, 21.87% is to be used for public safety, 17.81% is to be used for public works, and 16.95% is to be used for public health. The remaining functional restrictions represent 5.82% of the total restricted balance. All the restricted balances are either legislatively mandated or grant-restricted. The County Board of Commissioners passed a resolution committing the remaining special revenue funds by function. For additional fund balance information, please see Note 16 of the financial statements.

Approximately \$11.7 million of the ending fund balance amount constitutes unassigned fund balance, which is available for current needs. Governmental funds rely primarily on property tax revenues. The County maintains a cash reserve to provide liquidity until tax revenue is received in November.

Flathead County has four major governmental funds: General Fund, Sheriff Fund, ARPA Fund, and County Building Fund.

General Fund – The General Fund includes those elected offices that provide direct service to the public for decision-making or record-keeping matters. This includes the Board of County Commissioners and staff (including Facilities Administration, Human Resources, Information Technology Services, GIS, Finance and Planning departments); the Clerk & Recorder functions of Elections, Recording, Records Management, and Auditor; the Treasury function including Public Administrator and Assessor; the Superintendent of Schools who maintains a variety of school-related records; the County Attorney function; the Justice of the Peace function, which includes the Justice Court. Total general fund expenditures increased by \$206,705 from the prior year.

Sheriff Fund – This is a special revenue fund used to account for the County's sheriff, coroner, and detention services. At the end of the fiscal year 2022, fund balance restricted for public safety was \$4,169,063. For the fiscal year 2022, the restricted fund balance represented 36.79% of Sheriff fund

expenditures including other financing uses compared to 34.57% for the prior year. The fund balance decreased by \$332,094 during the current fiscal year. This decrease is largely due to a decrease in tax revenue allocation.

ARPA Fund – This is a special revenue fund used to account for the County’s American Rescue Plan Act (ARPA) revenue and expenditures. At the end of the fiscal year 2022, fund balance is negative \$276,192 due to pending revenue to be received from State of Montana.

County Building Fund – This is a capital project fund used to account for County Building projects. At the end of the fiscal year 2022, fund balance restricted for capital projects was \$15,612,943. This represents 240.53% of total capital expenditures including other financing uses compared to 965.15% for the prior year. This decrease is due to capital projects being constructed, thereby decreasing the cash balance that was saved for the projects. The County is in the final steps of remodeling the North Complex. The County is also working on the remodel of the Courthouse West and Justice Center building remodel in FY 23. In addition, we are saving for a future jail.

Flathead County General Fund Budget Highlights

Flathead County’s budget is prepared on the basis of generally accepted accounting principles. During the year, the Board of County Commissioners amends the budget in accordance with State law. The original general fund expenditure budget including transfers out was \$16,043,640 and the final amended budget was \$16,610,739—an increase of \$567,099. The main reason for the budget increase was an increase in operating expenditures of \$404,800.

Business-type Funds

The focus of the County’s business-type funds is to provide information similar to private-sector businesses. The County maintains three business-type funds, the Solid Waste fund, FEC Improvements fund, and the Sheriff’s Office Commissary. The Solid Waste fund manages the County’s solid waste operation north of Kalispell and satellite operations around the County. This fund is a major fund because it meets the major fund criteria.

Capital Assets and Debt Administration

Capital Assets

Flathead County’s capital assets consist of land, buildings, improvements, infrastructure, equipment, and machinery. The County’s investment in capital assets (net of accumulated depreciation) was \$102,392,043 on June 30, 2022, for governmental activities and \$29,739,010 for business-type activities, respectively.

Significant activity in capital assets for the fiscal year 2022 includes:

- Road Improvements and additions \$1,924,503
- North Complex Building purchase/remodel \$5,859,831
- Courthouse West Remodel \$587,494
- Justice Center Elevator Upgrades \$289,650
- Animal Shelter Addition \$493,015
- Bigfork Senior Center Purchase \$589,134
- Road Dump Trucks \$771830

- Phase V Landfill Expansion \$2,961,652

More detailed capital asset activity is presented in Note 3 of the financial statements.

Long-term Debt

Flathead County’s long-term debt totaled \$51,721,398 at June 30, 2022. Overall, total debt decreased by \$13,732,473. The overall decrease was primarily attributed to a decrease in pension liability of \$14.3 million and an increase of \$1.1 million in post-closure liability. In addition, there was a decrease in long-term capital liabilities of \$481 thousand, and a decrease in compensated absences of \$7.9 thousand.

The following table shows outstanding debt by type:

Total Long-term Debt	
Special Assessment Bonds	\$ 2,349,012
General Obligation Bonds Payable	3,275,000
Lease	402,717
Compensated Absences Liability	4,321,120
Pension Related Debt	27,048,048
Closure and Post-closure Liability	14,325,501
	\$ 51,721,398

Additional information regarding long-term debt can be found in Note 5 to the financial statements.

Economic Factors and Fiscal Year 2023 Budget

Flathead County is a First Class county with three incorporated cities. Flathead County is the major trade and service center in northwestern Montana. The County is Montana’s fourth most populous county with approximately 108,454 residents in 2022, according to the U.S. Census Bureau, an increase of 3.9% over the 2020 Census estimate. Flathead County’s unemployment rate is 3.1% compared to 2.9% in the State of Montana and a 3.9% overall rate in the United States. The tourism industry is an important source of economic activity for the area, as well as agriculture activities.

The Board of County Commissioners’ budget priorities include the continued maintenance of strong cash reserves and the funding of major capital projects. The County has adopted a rolling five-year capital improvement plan (CIP). The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness, as well as conformance with established policies. The CIP includes projects that replace or enhance existing facilities, equipment, or infrastructure, as well as capital facility projects that significantly expand or add to the County’s existing capital assets.

Other fiscal year 2023 budget items worth noting:

- The overall FY 2023 budget for County funds provides for estimated revenues of \$118.5 million and budgeted expenditures of \$115.6 million resulting in a projected ending cash balance of \$128.4 million for all funds.
- The overall budget includes \$13.4 million in capital spending and an additional \$7.6 million funding for future capital purchases.

- There is a cost-of-living adjustment of 2.5% for County employees. In addition, the budget will fund longevity (either 1.0% for public safety employees as per state law or 0.5% for all other county employees after 5 years of employment) and increases provided by county policies and union contracts.
- The voted levies were approved at their maximum levels in this budget with the exception of Health and Mosquito. The General Obligation Bond Debt Service voted levy amount was determined by the amount of principal and interest payments due in accordance with the bond covenants.
- We saw an increase in valuation numbers due to inflation and new property. The mill value went from \$325,886/mill to \$337,023/mill, a 3.42% increase.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for its citizens, taxpayers, creditors, and investors and to show the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Amy Dexter, Finance Director, Finance Department at Flathead County, 800 South Main Room 214, Kalispell, Montana, 59901.

Respectfully submitted,

P.N. Melnick

Pete Melnick
County Administrator



Amy Dexter
Finance Director

BASIC FINANCIAL STATEMENTS



This page intentionally left blank.

Flathead County, Montana
Statement of Net Position
June 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Current assets:			
Cash and investments	\$ 90,684,590	\$ 11,448,584	\$ 102,133,174
Taxes and assessments receivable, net	2,030,528	374,865	2,405,393
Accounts receivable, net	456,390	162,557	618,947
Current portion-Loan receivable	224,504	-	224,504
Current portion-Lease receivable	146,350	-	146,350
Interest receivable	113,816	50,696	164,512
Due from other governments	2,330,419	-	2,330,419
Prepaid expenses	233,967	20,807	254,774
Inventory	1,637,555	-	1,637,555
Advances	140,000	143	140,143
Total current assets	97,998,119	12,057,652	110,055,771
Noncurrent assets:			
Restricted cash and investments	7,854	22,649,146	22,657,000
Noncurrent portion-Loan receivable	6,468,468	-	6,468,468
Noncurrent portion-Lease receivable	1,237,433	-	1,237,433
Capital assets - land	14,819,016	6,574,829	21,393,845
Capital assets - construction in progress	9,911,140	4,382,320	14,293,460
Capital assets - net of depreciation	83,688,616	18,781,861	102,470,477
Special assessments receivable	2,543,165	522,597	3,065,762
Other post employment benefits (OPEB)	46,267	3,096	49,363
Total noncurrent assets	118,721,959	52,913,849	171,635,808
Total Assets	216,720,078	64,971,501	281,691,579
Deferred outflows of resources			
Contribution to pension plans in current fiscal year	8,652,427	315,049	8,967,476
Total deferred outflows of resources	8,652,427	315,049	8,967,476
Total Assets and deferred outflows of resources	\$ 225,372,505	\$ 65,286,550	\$ 290,659,055
Liabilities			
Current liabilities			
Accounts payable	\$ 3,342,981	\$ 834,455	\$ 4,177,436
Accrued interest payable	106,410	-	106,410
Accrued payroll	1,375,167	100,975	1,476,142
Current portion of long-term capital liabilities	874,908	-	874,908
Current portion of compensated absences payable	3,030,402	210,438	3,240,840
Unearned revenue	10,359,312	-	10,359,312
Total current liabilities	19,089,180	1,145,868	20,235,048
Noncurrent liabilities:			
Deposits payable	8,150	-	8,150
Landfill closure postclosure liability	-	14,325,501	14,325,501
Noncurrent portion of long-term capital liabilities	5,151,821	-	5,151,821
Noncurrent portion of compensated absences	1,010,134	70,146	1,080,280
Noncurrent portion of net pension liability	25,774,288	1,273,760	27,048,048
Total noncurrent liabilities	31,944,393	15,669,407	47,613,800
Total Liabilities	51,033,573	16,815,275	67,848,848
Deferred inflows of resources			
Pension deferrals	12,753,340	563,923	13,317,263
OPEB deferrals	617,465	34,550	652,015
Lease deferrals	1,366,489	-	1,366,489
Total deferred inflows of resources	14,737,294	598,473	15,335,767
Net Position			
Net investment in capital assets	102,392,043	29,739,010	132,131,053
Restricted for:			
General government	1,479,049	-	1,479,049
Public safety	5,923,645	-	5,923,645
Public works	6,208,821	-	6,208,821
Public health	4,197,588	-	4,197,588
Social & economic services	1,341,017	-	1,341,017
Culture & recreation	233,700	-	233,700
Capital projects	7,332,358	-	7,332,358
Debt service	3,956,771	-	3,956,771
Unrestricted	26,536,646	18,133,792	44,670,438
Total Net Position	159,601,638	47,872,802	207,474,440
Total Liabilities, deferred inflows of resources and Net Position	\$ 225,372,505	\$ 65,286,550	\$ 290,659,055

See accompanying notes to the financial statements



This page intentionally left blank.

Flathead County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental activities:							
General government	\$ 16,824,859	\$ 3,601,402	\$ 1,225,374	\$ 1,279,632	\$ (10,718,451)	\$ -	\$ (10,718,451)
Public safety	17,991,664	786,958	2,125,842	333,661	(14,745,203)	-	(14,745,203)
Public works	9,275,831	308,156	569,915	1,486,528	(6,911,232)	-	(6,911,232)
Public health	9,866,792	1,317,122	3,485,806	-	(5,063,864)	-	(5,063,864)
Social and economic services	4,707,251	1,476,229	3,785,477	166,099	720,554	-	720,554
Culture and recreation	4,290,080	1,327,443	209,195	16,362	(2,737,080)	-	(2,737,080)
Interest and fiscal charges	220,308	-	-	-	(220,308)	-	(220,308)
Total Governmental Activities	63,176,785	8,817,310	11,401,609	3,282,282	(39,675,584)	-	(39,675,584)
Business-type Activities:							
Sheriff's office commissary	22,178	2,463	-	-	-	(19,715)	(19,715)
Solid waste/landfill	8,196,414	8,452,358	106,324	-	-	362,268	362,268
FEC improvement fund	-	-	30,000	-	-	30,000	30,000
Total Business-Type Activities	8,218,592	8,454,821	136,324	-	-	372,553	372,553
Total Primary Government	\$ 71,395,377	\$ 17,272,131	\$ 11,537,933	\$ 3,282,282	(39,675,584)	372,553	(39,303,031)
General revenues:							
Taxes for general purposes					46,783,248	-	46,783,248
Unrestricted grants and contributions					7,551,949	-	7,551,949
Unrestricted investment earnings (loss on investment)					(1,069,580)	(534,154)	(1,603,734)
Miscellaneous					2,680,999	743,065	3,424,064
Transfers - net					8,917	(8,917)	-
Total General Revenues and Transfers					55,955,533	199,994	56,155,527
Change in Net Position					16,279,949	572,547	16,852,496
Net Position - Beginning of Year					137,905,378	47,309,364	185,214,742
Restatements					5,416,311	(9,109)	5,407,202
Net Position - Beginning of Year - restated					143,321,689	47,300,255	190,621,944
Net Position - End of Year					\$ 159,601,638	\$ 47,872,802	\$ 207,474,440

See accompanying notes to the financial statements



This page intentionally left blank.

Flathead County, Montana
Balance Sheet
Governmental Funds
June 30, 2022

	2300		2991	4012	Other Governmental	Total Governmental
	General	Sheriff	ARPA	County Building	Funds	Funds
Assets						
Cash and Investments	\$ 5,543,075	\$ 4,584,919	\$ 9,357,581	\$ 15,988,128	\$ 44,326,852	\$ 79,800,555
Taxes and Assessments Receivable, Net	420,376	427,570	-	-	1,182,582	2,030,528
Special Assessments Receivable	-	-	-	-	2,543,165	2,543,165
Accounts Receivable, Net	10,878	3,938	-	18,750	422,824	456,390
Loan Receivable	6,692,972	-	-	-	-	6,692,972
Lease Receivable	-	-	-	-	1,383,783	1,383,783
Interest Receivable	42,232	-	-	23,771	31,619	97,622
Due from Other Funds	285,854	-	-	-	206,415	492,269
Due from Other Governments	93,817	68,027	87,071	-	2,081,504	2,330,419
Prepaid Expenditures	171,737	-	-	-	62,230	233,967
Inventories	-	-	-	-	1,637,555	1,637,555
Advances	-	-	-	-	140,000	140,000
Total Assets	\$ 13,260,941	\$ 5,084,454	\$ 9,444,652	\$ 16,030,649	\$ 54,018,529	\$ 97,839,225
Liabilities						
Accounts Payable	\$ 276,571	\$ 216,917	\$ 22,534	\$ 393,935	\$ 1,889,210	\$ 2,799,167
Accrued Payroll	260,884	270,904	2,367	-	841,012	1,375,167
Due to Other Funds	-	-	-	-	492,269	492,269
Unearned Revenue	-	-	9,614,759	-	744,553	10,359,312
Deposits Payable	-	-	-	-	8,150	8,150
Total Liabilities	537,455	487,821	9,639,660	393,935	3,975,194	15,034,065
Deferred Inflows of Resources						
Unavailable revenue-taxes & special assessments	462,607	427,570	-	23,771	3,757,370	4,671,318
Unavailable revenue-lease	-	-	-	-	1,366,489	1,366,489
Unavailable revenue-other	-	-	81,184	-	424,436	505,620
Total Deferred Inflows of Resources	462,607	427,570	81,184	23,771	5,548,295	6,543,427
Fund Balance						
Nonspendable:						
Inventories	-	-	-	-	1,637,555	1,637,555
Prepaid Expenditures	171,737	-	-	-	62,230	233,967
Restricted for:						
General Government	-	-	-	-	428,026	428,026
Public Safety	-	4,169,063	-	-	1,129,066	5,298,129
Public Works	-	-	-	-	4,314,456	4,314,456
Public Health	-	-	-	-	4,105,760	4,105,760
Social & Economic Services	-	-	-	-	1,292,580	1,292,580
Culture & Recreation	-	-	-	-	120,029	120,029
Debt Service	-	-	-	-	1,371,240	1,371,240
Capital Projects	-	-	-	-	7,297,502	7,297,502
Committed for:						
General Government	-	-	-	-	6,483,118	6,483,118
Public Safety	-	-	-	-	4,389,155	4,389,155
Public Works	-	-	-	-	563,842	563,842
Public Health	-	-	-	-	396,800	396,800
Social & Economic Services	-	-	-	-	940,160	940,160
Culture & Recreation	-	-	-	-	2,108,233	2,108,233
Capital Projects	-	-	-	15,612,943	7,931,968	23,544,911
Unassigned	12,089,142	-	(276,192)	-	(76,680)	11,736,270
Total Fund Balance	12,260,879	4,169,063	(276,192)	15,612,943	44,495,040	76,261,733
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 13,260,941	\$ 5,084,454	\$ 9,444,652	\$ 16,030,649	\$ 54,018,529	\$ 97,839,225

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net position
June 30, 2022

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances - Governmental Funds	\$	76,261,733
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		108,418,772
Other assets are not available for current-period expenditures and, therefore, are deferred in the funds.		5,176,938
An internal service fund is used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.		10,364,269
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		(10,067,265)
Net other post employment benefit asset reported in the statement of net position is not a financial resource and is not reported as an asset in the government funds.		46,267
Contributions to the pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position		8,652,427
OPEB deferrals are deferred inflows of resources on the Statement of Net Position		(617,465)
Pension plan deferrals are deferred inflows of resources on the Statement of Net Position		(12,753,340)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds		(25,774,288)
Accrued interest payable is included in net position but is excluded from fund balances until due and payable.		(106,410)
Net Position of Governmental Activities	\$	159,601,638

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General	Sheriff	ARPA	County Building	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes and Assessments	\$ 9,697,830	\$ 9,826,091	\$ -	\$ -	\$ 27,275,062	\$ 46,798,983
Licenses and Permits	153,797	-	-	-	371,266	525,063
Intergovernmental Revenue	2,621,048	586,011	1,243,100	-	16,002,392	20,452,551
Charges for Services	2,083,429	499,917	-	-	4,899,099	7,482,445
Fines and Forfeitures	534,979	-	-	-	38,559	573,538
Miscellaneous Revenue	156,741	171,479	-	-	1,474,754	1,802,974
Investment Earnings	300,329	-	-	50,081	112,616	463,026
Net increase in fair market value of investments	(116,777)	(95,535)	(195,008)	(333,175)	(906,976)	(1,647,471)
Total Revenues	15,431,376	10,987,963	1,048,092	(283,094)	49,266,772	76,451,109
Expenditures:						
Current Operations:						
General Government	9,002,597	249,623	1,203,693	-	4,293,644	14,749,557
Public Safety	359,486	9,732,556	-	-	8,159,454	18,251,496
Public Works	71,811	-	-	-	7,111,207	7,183,018
Public Health	1,104,468	271,832	-	-	8,484,482	9,860,782
Social and Economic Services	99,738	-	-	-	4,376,958	4,476,696
Culture and Recreation	42,214	-	-	-	4,207,643	4,249,857
Debt Service:						
Principal	-	-	-	-	1,065,023	1,065,023
Interest and Fiscal Charges	-	-	-	-	226,139	226,139
Capital Outlay	-	337,889	120,591	6,491,004	6,333,464	13,282,948
Miscellaneous	30,667	-	-	-	1,491,302	1,521,969
Total Expenditures	10,710,981	10,591,900	1,324,284	6,491,004	45,749,316	74,867,485
Excess (deficiency) of Revenues over (under) Expenditures	4,720,395	396,063	(276,192)	(6,774,098)	3,517,456	1,583,624
Other Financing Sources (Uses):						
Transfers in	87,046	-	-	6,760,344	14,315,002	21,162,392
Transfers (out)	(5,625,491)	(740,662)	-	-	(14,787,322)	(21,153,475)
Proceeds from the sale of general capital assets	-	12,505	-	-	463,157	475,662
Total Other Financing Sources and (Uses)	(5,538,445)	(728,157)	-	6,760,344	(9,163)	484,579
Net Change in Fund Balances	(818,050)	(332,094)	(276,192)	(13,754)	3,508,293	2,068,203
Fund Balances - Beginning of Year	13,078,929	4,501,157	-	15,626,697	40,986,747	74,193,530
Fund Balances - End of Year	\$ 12,260,879	\$ 4,169,063	\$ (276,192)	\$ 15,612,943	\$ 44,495,040	\$ 76,261,733

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	2,068,203
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.</p>		
- Capital assets purchased or constructed		13,282,948
- Depreciation expense		(5,854,560)
<p>In the statement of activities, the loss or gain on the sale or disposal of capital assets is recognized. The governmental funds recognize only the proceeds from the sale of these assets.</p>		
- Proceeds from the sale of capital assets		(475,662)
- Gain on the disposal of capital assets		468,684
<p>Property taxes, receivables, and RSID revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
		489,886
<p>Investment earnings in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
		55,955
<p>The change in expenses due to the increase or decrease in the liability for compensated absences reported in the statement of activities does not consume current financial resources and, therefore, is not reported in the governmental funds.</p>		
		21,747
<p>The change in expenses due to the decrease in the liability for other post employment benefits reported in the statement of activities does not consume current financial resources and, therefore, is not reported in the governmental funds.</p>		
		117,405
<p>On behalf of State contributions to pensions not reported as revenues on the statement of revenues, expenditures, and changes in fund balance are reported as revenues on the statement of activities</p>		
		1,710,588
<p>Employer contributions made to pension plans during the reporting period consume current financial resources and are reported as expenditures in the statement of revenues, expenditures, and changes in fund balances. However, only the amount of pension expense recognized by the plan during the measurement period is reported as an expense in the statement of activities</p>		
		959,200
<p>The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
- Issuance of debt		-
- Principal payments on long-term debt		1,065,023
- Accrued interest on long-term debt		5,831
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service fund is reported with the governmental activities on the government-wide statement of activities.</p>		
		2,364,700
Change in Net Position of Governmental Activities	\$	16,279,948

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Non - Departmental (200)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ 9,745,250	\$ 9,745,250	\$ 9,697,830	\$ (47,420)
Licenses and Permits	43,800	43,800	49,700	5,900
Intergovernmental	1,692,177	2,032,177	2,545,246	513,069
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	82,227	82,227	123,696	41,469
Investment Earnings	296,401	296,401	274,211	(22,190)
Unrealized loss on Investments	-	-	(116,777)	(116,777)
Total Revenue	<u>11,859,855</u>	<u>12,199,855</u>	<u>12,573,906</u>	<u>374,051</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	137,518	137,518
Operations	306,020	306,020	340,724	34,704
Public Safety				
Personal Services	-	-	155,705	155,705
Operations	20,000	20,000	20,000	-
Public Works				
Personal Services	-	-	61,628	61,628
Public Health				
Personal Services	-	-	65,696	65,696
Operations	200,000	540,000	542,235	2,235
Social and Economic Services				
Personal Services	-	-	32,381	32,381
Operations	69,757	69,757	66,357	(3,400)
Culture and Recreation				
Personal Services	-	-	41,423	41,423
Operations	-	-	-	-
Miscellaneous	28,000	28,000	30,667	2,667
Total Expenditures	<u>623,777</u>	<u>963,777</u>	<u>1,494,334</u>	<u>530,557</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>11,236,078</u>	<u>11,236,078</u>	<u>11,079,572</u>	<u>(156,506)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,765,353)	(1,916,622)	(1,898,622)	18,000
Total Other Financing Sources (Uses)	<u>(1,765,353)</u>	<u>(1,916,622)</u>	<u>(1,898,622)</u>	<u>18,000</u>
Net Change in Fund Balance	<u>\$ 9,470,725</u>	<u>\$ 9,319,456</u>	<u>\$ 9,180,950</u>	<u>\$ (138,506)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Commissioners (201)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	50	50	262	212
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>50</u>	<u>50</u>	<u>262</u>	<u>212</u>
Expenditures				
Current				
General Government				
Personal Services	540,861	540,861	528,258	(12,603)
Operations	54,923	54,923	45,086	(9,837)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	1,000	1,000
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>595,784</u>	<u>595,784</u>	<u>574,344</u>	<u>(21,440)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(595,734)</u>	<u>(595,734)</u>	<u>(574,082)</u>	<u>21,652</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(12,143)	(12,143)	(12,143)	-
Total Other Financing Sources (Uses)	<u>(12,143)</u>	<u>(12,143)</u>	<u>(12,143)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (607,877)</u>	<u>\$ (607,877)</u>	<u>\$ (586,225)</u>	<u>\$ 21,652</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Clerk & Recorder (202)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	850,900	850,900	1,120,224	269,324
Fines and Forfeitures	-	-	-	-
Miscellaneous	100	100	421	321
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>851,000</u>	<u>851,000</u>	<u>1,120,645</u>	<u>269,645</u>
Expenditures				
Current				
General Government				
Personal Services	312,416	312,416	305,102	(7,314)
Operations	75,300	81,800	62,215	(19,585)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	689	689
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>387,716</u>	<u>394,216</u>	<u>368,006</u>	<u>(26,210)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>463,284</u>	<u>456,784</u>	<u>752,639</u>	<u>295,855</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(11,119)	(11,119)	(11,119)	-
Total Other Financing Sources (Uses)	<u>(11,119)</u>	<u>(11,119)</u>	<u>(11,119)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 452,165</u>	<u>\$ 445,665</u>	<u>\$ 741,520</u>	<u>\$ 295,855</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Treasurer (203)		Over (under)	
	Budgeted Amounts			
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	52,000	52,000	51,331	(669)
Intergovernmental	-	-	-	-
Charges for Services	405,000	405,000	484,105	79,105
Fines and Forfeitures	-	-	-	-
Miscellaneous	200	200	9,703	9,503
Investment Earnings	165,000	25,000	26,118	1,118
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>622,200</u>	<u>482,200</u>	<u>571,257</u>	<u>89,057</u>
Expenditures				
Current				
General Government				
Personal Services	937,622	937,622	937,731	109
Operations	362,650	362,650	399,525	36,875
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,300,272</u>	<u>1,300,272</u>	<u>1,337,256</u>	<u>36,984</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(678,072)</u>	<u>(818,072)</u>	<u>(765,999)</u>	<u>52,073</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(13,042)	(13,042)	(13,042)	-
Total Other Financing Sources (Uses)	<u>(13,042)</u>	<u>(13,042)</u>	<u>(13,042)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (691,114)</u>	<u>\$ (831,114)</u>	<u>\$ (779,041)</u>	<u>\$ 52,073</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Tax Appeal Board (205)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	350	350	-	(350)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>350</u>	<u>350</u>	<u>-</u>	<u>(350)</u>
Expenditures				
Current				
General Government				
Personal Services	7,840	7,840	753	(7,087)
Operations	350	350	68	(282)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>8,190</u>	<u>8,190</u>	<u>821</u>	<u>(7,369)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(7,840)</u>	<u>(7,840)</u>	<u>(821)</u>	<u>7,019</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,840)</u>	<u>\$ (7,840)</u>	<u>\$ (821)</u>	<u>\$ 7,019</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Plat Room/Surveyor (207)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,000	40,000	54,950	14,950
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	42	42
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>40,000</u>	<u>40,000</u>	<u>54,992</u>	<u>14,992</u>
Expenditures				
Current				
General Government				
Personal Services	329,546	329,546	300,164	(29,382)
Operations	73,605	85,605	78,538	(7,067)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>403,151</u>	<u>415,151</u>	<u>378,702</u>	<u>(36,449)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(363,151)</u>	<u>(375,151)</u>	<u>(323,710)</u>	<u>51,441</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(50,629)	(50,629)	(43,628)	7,001
Total Other Financing Sources (Uses)	<u>(50,629)</u>	<u>(50,629)</u>	<u>(43,628)</u>	<u>7,001</u>
Net Change in Fund Balance	<u>\$ (413,780)</u>	<u>\$ (425,780)</u>	<u>\$ (367,338)</u>	<u>\$ 58,442</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Sheriff (209)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(2,500,000)	(2,500,000)	(2,500,000)	-
Total Other Financing Sources (Uses)	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ -</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

County Attorney (210)				Over (under)
Budgeted Amounts				
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	92,000	92,000	96,540	4,540
Fines and Forfeitures	53,000	53,000	40,984	(12,016)
Miscellaneous	50	50	154	104
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>145,050</u>	<u>145,050</u>	<u>137,678</u>	<u>(7,372)</u>
Expenditures				
Current				
General Government				
Personal Services	1,582,716	1,582,716	1,521,062	(61,654)
Operations	242,090	242,090	166,116	(75,974)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,824,806</u>	<u>1,824,806</u>	<u>1,687,178</u>	<u>(137,628)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,679,756)</u>	<u>(1,679,756)</u>	<u>(1,549,500)</u>	<u>130,256</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(23,571)	(23,571)	(23,571)	-
Total Other Financing Sources (Uses)	<u>(23,571)</u>	<u>(23,571)</u>	<u>(23,571)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,703,327)</u>	<u>\$ (1,703,327)</u>	<u>\$ (1,573,071)</u>	<u>\$ 130,256</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Justice Court (211)

	<u>Budgeted Amounts</u>		<u>Over (under)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	200	200	1,400	1,200
Intergovernmental	-	-	-	-
Charges for Services	-	-	392	392
Fines and Forfeitures	486,210	486,210	460,115	(26,095)
Miscellaneous	500	500	89	(411)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>486,910</u>	<u>486,910</u>	<u>461,996</u>	<u>(24,914)</u>
Expenditures				
Current				
General Government				
Personal Services	511,274	511,274	453,551	(57,723)
Operations	59,538	59,538	31,503	(28,035)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>570,812</u>	<u>570,812</u>	<u>485,054</u>	<u>(85,758)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(83,902)</u>	<u>(83,902)</u>	<u>(23,058)</u>	<u>60,844</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(800)	(800)	(800)	-
Total Other Financing Sources (Uses)	<u>(800)</u>	<u>(800)</u>	<u>(800)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (84,702)</u>	<u>\$ (84,702)</u>	<u>\$ (23,858)</u>	<u>\$ 60,844</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Maintenance - Cty Buildings (213)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	2,500	2,500	2,783	283
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,783</u>	<u>283</u>
Expenditures				
Current				
General Government				
Personal Services	501,695	501,695	438,906	(62,789)
Operations	452,010	452,010	321,683	(130,327)
Public Safety				
Personal Services	-	-	-	-
Operations	12,000	12,000	12,284	284
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>965,705</u>	<u>965,705</u>	<u>772,873</u>	<u>(192,832)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(963,205)</u>	<u>(963,205)</u>	<u>(770,090)</u>	<u>193,115</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(215,991)	(215,991)	(215,991)	-
Total Other Financing Sources (Uses)	<u>(215,991)</u>	<u>(215,991)</u>	<u>(215,991)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,179,196)</u>	<u>\$ (1,179,196)</u>	<u>\$ (986,081)</u>	<u>\$ 193,115</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Elections (214)

	<u>Budgeted Amounts</u>		<u>Over (under)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,000	25,000	45,129	20,129
Fines and Forfeitures	-	-	-	-
Miscellaneous	200	200	30	(170)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>25,200</u>	<u>25,200</u>	<u>45,159</u>	<u>19,959</u>
Expenditures				
Current				
General Government				
Personal Services	142,802	142,802	131,304	(11,498)
Operations	110,975	110,975	56,643	(54,332)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>253,777</u>	<u>253,777</u>	<u>187,947</u>	<u>(65,830)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(228,577)</u>	<u>(228,577)</u>	<u>(142,788)</u>	<u>85,789</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(81,593)	(81,593)	(81,593)	-
Total Other Financing Sources (Uses)	<u>(81,593)</u>	<u>(81,593)</u>	<u>(81,593)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (310,170)</u>	<u>\$ (310,170)</u>	<u>\$ (224,381)</u>	<u>\$ 85,789</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Human Resources (215)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	20	20	15	(5)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>20</u>	<u>20</u>	<u>15</u>	<u>(5)</u>
Expenditures				
Current				
General Government				
Personal Services	182,597	182,597	181,707	(890)
Operations	67,430	72,930	67,839	(5,091)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>250,027</u>	<u>255,527</u>	<u>249,546</u>	<u>(5,981)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(250,007)</u>	<u>(255,507)</u>	<u>(249,531)</u>	<u>5,976</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(12,570)	(12,570)	(44,818)	(32,248)
Total Other Financing Sources (Uses)	<u>(12,570)</u>	<u>(12,570)</u>	<u>(44,818)</u>	<u>(32,248)</u>
Net Change in Fund Balance	<u>\$ (262,577)</u>	<u>\$ (268,077)</u>	<u>\$ (294,349)</u>	<u>\$ (26,272)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Office of Emergency Services (221)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	67,392	67,392	62,894	(4,498)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	175	175	1,589	1,414
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>67,567</u>	<u>67,567</u>	<u>64,483</u>	<u>(3,084)</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	108,604	108,604	112,194	3,590
Operations	95,813	95,813	59,303	(36,510)
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>204,417</u>	<u>204,417</u>	<u>171,497</u>	<u>(32,920)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(136,850)</u>	<u>(136,850)</u>	<u>(107,014)</u>	<u>29,836</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(6,085)	(6,085)	(6,085)	-
Total Other Financing Sources (Uses)	<u>(6,085)</u>	<u>(6,085)</u>	<u>(6,085)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (142,935)</u>	<u>\$ (142,935)</u>	<u>\$ (113,099)</u>	<u>\$ 29,836</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Supt. of Schools (236)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,913	32,913	33,308	395
Fines and Forfeitures	-	-	-	-
Miscellaneous	50	50	42	(8)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>32,963</u>	<u>32,963</u>	<u>33,350</u>	<u>387</u>
Expenditures				
Current				
General Government				
Personal Services	152,780	152,780	152,063	(717)
Operations	8,650	8,650	13,485	4,835
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>161,430</u>	<u>161,430</u>	<u>165,548</u>	<u>4,118</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(128,467)</u>	<u>(128,467)</u>	<u>(132,198)</u>	<u>(3,731)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(2,890)	(2,890)	(2,890)	-
Total Other Financing Sources (Uses)	<u>(2,890)</u>	<u>(2,890)</u>	<u>(2,890)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (131,357)</u>	<u>\$ (131,357)</u>	<u>\$ (135,088)</u>	<u>\$ (3,731)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Fair (238) Budgeted Amounts		Over (under)	
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers in	50,046	50,046	50,046	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	50,046	50,046	50,046	-
Net Change in Fund Balance	\$ 50,046	\$ 50,046	\$ 50,046	\$ -

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Information Technology (244)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	51,500	51,500	12,908	(38,592)
Charges for Services	20,258	31,930	190,098	158,168
Fines and Forfeitures	-	-	-	-
Miscellaneous	119,700	167,500	12,541	(154,959)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>191,458</u>	<u>250,930</u>	<u>215,547</u>	<u>(35,383)</u>
Expenditures				
Current				
General Government				
Personal Services	1,188,876	1,188,876	1,144,500	(44,376)
Operations	504,015	513,015	461,357	(51,658)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,692,891</u>	<u>1,701,891</u>	<u>1,605,857</u>	<u>(96,034)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,501,433)</u>	<u>(1,450,961)</u>	<u>(1,390,310)</u>	<u>60,651</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(227,797)	(227,797)	(227,797)	-
Total Other Financing Sources (Uses)	<u>(227,797)</u>	<u>(227,797)</u>	<u>(227,797)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,729,230)</u>	<u>\$ (1,678,758)</u>	<u>\$ (1,618,107)</u>	<u>\$ 60,651</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Finance (1000)			Over (under)
	Budgeted Amounts			
	Original	Final	Actual	
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	500	500	491	(9)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>500</u>	<u>500</u>	<u>491</u>	<u>(9)</u>
Expenditures				
Current				
General Government				
Personal Services	319,078	319,078	299,335	(19,743)
Operations	131,225	146,225	138,698	(7,527)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>450,303</u>	<u>465,303</u>	<u>438,033</u>	<u>(27,270)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(449,803)</u>	<u>(464,803)</u>	<u>(437,542)</u>	<u>27,261</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(51,600)	(51,600)	(51,600)	-
Total Other Financing Sources (Uses)	<u>(51,600)</u>	<u>(51,600)</u>	<u>(51,600)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (501,403)</u>	<u>\$ (516,403)</u>	<u>\$ (489,142)</u>	<u>\$ 27,261</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Senior Center Buildings (1008)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	6,500	23,500	20,662	(2,838)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>6,500</u>	<u>23,500</u>	<u>20,662</u>	<u>(2,838)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(6,500)</u>	<u>(23,500)</u>	<u>(20,662)</u>	<u>2,838</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,500)</u>	<u>\$ (23,500)</u>	<u>\$ (20,662)</u>	<u>\$ 2,838</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Detention Facility (1104)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(490,000)	(490,000)	(490,000)	-
Total Other Financing Sources (Uses)	<u>(490,000)</u>	<u>(490,000)</u>	<u>(490,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (490,000)</u>	<u>\$ (490,000)</u>	<u>\$ (490,000)</u>	<u>\$ -</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Non - Departmental (1107)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	11,526	11,526
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>11,526</u>	<u>11,526</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(11,526)</u>	<u>(11,526)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,526)</u>	<u>\$ (11,526)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Non - Departmental (1108)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	920	920
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>920</u>	<u>920</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(920)</u>	<u>(920)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (920)</u>	<u>\$ (920)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	ADA Projects (1500)		Over (under)	
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	21,933	21,933
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	-	21,933	21,933
Excess (Deficiency) of Revenue	-	-	(21,933)	(21,933)
Over Expenditures	-	-	(21,933)	(21,933)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(50,000)	(50,000)	-	50,000
Total Other Financing Sources (Uses)	(50,000)	(50,000)	-	50,000
Net Change in Fund Balance	\$ (50,000)	\$ (50,000)	\$ (21,933)	\$ 28,067

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Demersville Cemetery (1900)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	1,500	1,500	102	(1,398)
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>102</u>	<u>(1,398)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>(102)</u>	<u>1,398</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ (102)</u>	<u>\$ 1,398</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
General Election (1970)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	2,110	2,110
Operations	-	-	8,100	8,100
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>10,210</u>	<u>10,210</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(10,210)</u>	<u>(10,210)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,210)</u>	<u>\$ (10,210)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Primary Election (1971)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	74,160	74,160	60,025	(14,135)
Operations	209,800	209,800	113,243	(96,557)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>283,960</u>	<u>283,960</u>	<u>173,268</u>	<u>(110,692)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(283,960)</u>	<u>(283,960)</u>	<u>(173,268)</u>	<u>110,692</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (283,960)</u>	<u>\$ (283,960)</u>	<u>\$ (173,268)</u>	<u>\$ 110,692</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Special County Election (1972)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	4,685	4,685
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	-	4,685	4,685
Excess (Deficiency) of Revenue Over Expenditures	-	-	(4,685)	(4,685)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ (4,685)	\$ (4,685)

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Fire District Election (1974)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	12,500	12,500	1,383	(11,117)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>12,500</u>	<u>12,500</u>	<u>1,383</u>	<u>(11,117)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>(1,383)</u>	<u>11,117</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,500)</u>	<u>\$ (12,500)</u>	<u>\$ (1,383)</u>	<u>\$ 11,117</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
School Election - FVCC (1975)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	6,200	6,200	-	(6,200)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>6,200</u>	<u>6,200</u>	<u>-</u>	<u>(6,200)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(6,200)</u>	<u>(6,200)</u>	<u>-</u>	<u>6,200</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,200)</u>	<u>\$ (6,200)</u>	<u>\$ -</u>	<u>\$ 6,200</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
School Election - Other (1976)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	3,547	3,547
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	-	-	3,547	3,547
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	150	150	1,410	1,260
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	150	150	1,410	1,260
Excess (Deficiency) of Revenue				
Over Expenditures	(150)	(150)	2,137	2,287
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ (150)	\$ (150)	\$ 2,137	\$ 2,287

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
City Election - Kalispell (1980)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	27,000	27,000	-	(27,000)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	27,000	27,000	-	(27,000)
Expenditures				
Current				
General Government				
Personal Services	5,021	5,021	7,944	2,923
Operations	23,000	23,000	28,200	5,200
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	28,021	28,021	36,144	8,123
Excess (Deficiency) of Revenue Over Expenditures	(1,021)	(1,021)	(36,144)	(35,123)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,021)	\$ (1,021)	\$ (36,144)	\$ (35,123)

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
City Election - Whitefish (1981)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	9,000	9,000	-	(9,000)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	9,000	9,000	-	(9,000)
Expenditures				
Current				
General Government				
Personal Services	2,009	2,009	-	(2,009)
Operations	9,000	9,000	4,998	(4,002)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	11,009	11,009	4,998	(6,011)
Excess (Deficiency) of Revenue	(2,009)	(2,009)	(4,998)	(2,989)
Over Expenditures	(2,009)	(2,009)	(4,998)	(2,989)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ (2,009)	\$ (2,009)	\$ (4,998)	\$ (2,989)

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
City Election - Columbia Falls (1982)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	9,000	9,000	-	(9,000)
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>
Expenditures				
Current				
General Government				
Personal Services	2,009	2,009	-	(2,009)
Operations	9,000	9,000	24	(8,976)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>11,009</u>	<u>11,009</u>	<u>24</u>	<u>(10,985)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(2,009)</u>	<u>(2,009)</u>	<u>(24)</u>	<u>1,985</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,009)</u>	<u>\$ (2,009)</u>	<u>\$ (24)</u>	<u>\$ 1,985</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Light Duty (1990)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	10,183	10,183
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>10,183</u>	<u>10,183</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(10,183)</u>	<u>(10,183)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,183)</u>	<u>\$ (10,183)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022
Animal Shelter (4460)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	56,850	56,850	51,366	(5,484)
Intergovernmental	-	-	-	-
Charges for Services	59,400	59,400	58,683	(717)
Fines and Forfeitures	34,500	34,500	33,880	(620)
Miscellaneous	1,100	1,100	1,336	236
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	-	-
Total Revenue	<u>151,850</u>	<u>151,850</u>	<u>145,265</u>	<u>(6,585)</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	299,558	310,588	302,126	(8,462)
Operations	173,200	173,000	194,411	21,411
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>472,758</u>	<u>483,588</u>	<u>496,537</u>	<u>12,949</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(320,908)</u>	<u>(331,738)</u>	<u>(351,272)</u>	<u>(19,534)</u>
Other Financing Sources (Uses)				
Transfers in	37,000	37,000	37,000	-
Transfers (out)	<u>(1,792)</u>	<u>(1,792)</u>	<u>(1,792)</u>	-
Total Other Financing Sources (Uses)	<u>35,208</u>	<u>35,208</u>	<u>35,208</u>	-
Net Change in Fund Balance	<u>\$ (285,700)</u>	<u>\$ (296,530)</u>	<u>\$ (316,064)</u>	<u>\$ (19,534)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Totals			Over (under)
	Budgeted Amounts			
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ 9,745,250	\$ 9,745,250	\$ 9,697,830	\$ (47,420)
Licenses and Permits	152,850	152,850	153,797	947
Intergovernmental	1,811,419	2,151,419	2,621,048	469,629
Charges for Services	1,525,471	1,537,143	2,083,429	546,286
Fines and Forfeitures	573,710	573,710	534,979	(38,731)
Miscellaneous	252,372	300,172	156,741	(143,431)
Investment Earnings	461,401	321,401	300,329	(21,072)
Unrealized loss on Investments	-	-	(116,777)	(116,777)
Total Revenue	<u>14,522,473</u>	<u>14,781,945</u>	<u>15,431,376</u>	<u>649,431</u>
Expenditures				
Current				
General Government				
Personal Services	6,793,302	6,793,302	6,602,033	(191,269)
Operations	2,724,931	2,789,931	2,400,564	(389,367)
Public Safety				
Personal Services	108,604	108,604	267,899	159,295
Operations	127,813	127,813	91,587	(36,226)
Public Works				
Personal Services	-	-	71,811	71,811
Public Health				
Personal Services	299,558	310,588	367,822	57,234
Operations	373,200	713,000	736,646	23,646
Social and Economic Services				
Personal Services	-	-	32,381	32,381
Operations	69,757	69,757	67,357	(2,400)
Culture and Recreation				
Personal Services	-	-	42,112	42,112
Operations	1,500	1,500	102	(1,398)
Miscellaneous	28,000	28,000	30,667	2,667
Total Expenditures	<u>10,526,665</u>	<u>10,942,495</u>	<u>10,710,981</u>	<u>(231,514)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,995,808</u>	<u>3,839,450</u>	<u>4,720,395</u>	<u>880,945</u>
Other Financing Sources (Uses)				
Transfers in	87,046	87,046	87,046	-
Transfers (out)	(5,516,975)	(5,668,244)	(5,625,491)	42,753
Total Other Financing Sources (Uses)	<u>(5,429,929)</u>	<u>(5,581,198)</u>	<u>(5,538,445)</u>	<u>42,753</u>
Net Change in Fund Balance	(1,434,121)	(1,741,748)	(818,050)	923,698
Fund balances				
Beginning of year			13,078,929	
End of year			<u>\$ 12,260,879</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
Sheriff Fund (2300) - Major Special Revenue Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Taxes and Assessments	\$ 9,804,932	\$ 9,804,932	\$ 9,826,091	\$ 21,159
Intergovernmental	575,094	575,094	586,011	10,917
Charges for services	388,100	388,100	499,917	111,817
Other revenue				
Miscellaneous	171,827	195,762	171,479	(24,283)
Investment Earnings	200	200	-	(200)
Unrealized loss on Investments	-	-	(95,535)	(95,535)
Total Revenue	<u>10,940,153</u>	<u>10,964,088</u>	<u>10,987,963</u>	<u>23,875</u>
Expenditures				
Current				
General Government				
Personal Services	211,726	211,726	221,065	9,339
Operations	78,800	78,800	28,558	(50,242)
Public Safety				
Personal Services	7,758,584	7,758,584	7,574,717	(183,867)
Operations	2,404,590	2,404,590	2,157,839	(246,751)
Public Health				
Personal Services	245,530	245,530	214,489	(31,041)
Operations	29,550	53,485	57,343	3,858
Capital Outlay	566,600	566,600	337,889	(228,711)
Total Expenditures	<u>11,295,380</u>	<u>11,319,315</u>	<u>10,591,900</u>	<u>(727,415)</u>
Excess of revenue over expenditures	<u>(355,227)</u>	<u>(355,227)</u>	<u>396,063</u>	<u>751,290</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(615,963)	(615,963)	(740,662)	(124,699)
Proceeds on sale of capital assets	33,000	33,000	12,505	(20,495)
Total other financing sources (uses)	<u>(582,963)</u>	<u>(582,963)</u>	<u>(728,157)</u>	<u>(145,194)</u>
Net change in fund balances	<u>\$ (938,190)</u>	<u>\$ (938,190)</u>	<u>(332,094)</u>	<u>\$ 606,096</u>
Fund balances				
Beginning of year			<u>4,501,157</u>	
End of year			<u>\$ 4,169,063</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenues, Expenditures and Changes in Fund Balance
ARPA (2991) - Major Special Revenue Fund - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental	\$ -	\$ 11,000,109	\$ 1,243,100	\$ (9,757,009)
Other revenue				
Unrealized loss on Investments	-	-	(195,008)	(195,008)
Total Revenue	<u>-</u>	<u>11,000,109</u>	<u>1,048,092</u>	<u>(9,952,017)</u>
Expenditures				
Current				
General Government				
Personal Services	-	51,341	51,318	(23)
Operations	-	1,376,839	1,152,375	(224,464)
Capital Outlay	-	-	120,591	120,591
Total Expenditures	<u>-</u>	<u>1,428,180</u>	<u>1,324,284</u>	<u>(103,896)</u>
Excess (deficiency) of revenue over expenditures	<u>-</u>	<u>9,571,929</u>	<u>(276,192)</u>	<u>(9,848,121)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 9,571,929</u>	<u>(276,192)</u>	<u>\$ (9,848,121)</u>
Fund balances				
Beginning of year			-	
End of year			<u>\$ (276,192)</u>	

See accompanying notes to the financial statements



This page intentionally left blank.

Flathead County, Montana
Statement of Fund Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities			Governmental Activities
	Major Enterprise Funds		Totals	Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Fund		
Assets				
Current Assets:				
Cash and Investments	\$ 10,323,583	\$ 429,774	\$ 10,753,357	\$ 11,587,116
Taxes and Assessments Receivable, net	374,865	-	374,865	-
Accounts Receivable, net	162,557	-	162,557	-
Prepaid Expenses	20,807	-	20,807	-
Interest Receivable	49,023	639	49,662	17,228
Advances	143	-	143	-
Total Current Assets	<u>10,930,978</u>	<u>430,413</u>	<u>11,361,391</u>	<u>11,604,344</u>
Noncurrent Assets:				
Restricted cash and investments	22,649,146	-	22,649,146	-
Capital assets:				
Capital Assets - Land	6,574,829	-	6,574,829	-
Capital Assets - Construction in Progress	4,382,320	-	4,382,320	-
Capital Assets - Depreciable, net	18,772,479	9,382	18,781,861	-
Special Assessment Receivable	522,597	-	522,597	-
Other post employment benefits (OPEB)	3,096	-	3,096	-
Total Noncurrent Assets	<u>52,904,467</u>	<u>9,382</u>	<u>52,913,849</u>	<u>-</u>
Total Assets	<u>63,835,445</u>	<u>439,795</u>	<u>64,275,240</u>	<u>11,604,344</u>
Deferred outflows of resources				
Contribution to pension plans in current fiscal year	315,049	-	315,049	-
Total deferred outflows of resources	<u>315,049</u>	<u>-</u>	<u>315,049</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>64,150,494</u>	<u>439,795</u>	<u>64,590,289</u>	<u>11,604,344</u>
Current Liabilities:				
Accounts Payable	799,411	332	799,743	578,526
Accrued Payroll	100,975	-	100,975	-
Liability for Compensated Absences - Current portion	210,438	-	210,438	-
Total Current Liabilities	<u>1,110,824</u>	<u>332</u>	<u>1,111,156</u>	<u>578,526</u>
Noncurrent Liabilities:				
Landfill closure and postclosure liability	14,325,501	-	14,325,501	-
Liability for Compensated Absences - Net of Current Portion	70,146	-	70,146	-
Net pension liability	1,273,760	-	1,273,760	-
Total Noncurrent Liabilities	<u>15,669,407</u>	<u>-</u>	<u>15,669,407</u>	<u>-</u>
Total Liabilities	<u>16,780,231</u>	<u>332</u>	<u>16,780,563</u>	<u>578,526</u>
Deferred Inflows of Resources				
Pension deferrals	563,923	-	563,923	-
OPEB deferrals	34,550	-	34,550	-
Total Deferred Inflows of Resources	<u>598,473</u>	<u>-</u>	<u>598,473</u>	<u>-</u>
Net Position				
Net position, investment in capital assets	29,729,628	9,382	29,739,010	-
Unrestricted	17,042,162	430,081	17,472,243	11,025,818
Total Net Position	<u>46,771,790</u>	<u>439,463</u>	<u>47,211,253</u>	<u>11,025,818</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 64,150,494</u>	<u>\$ 439,795</u>	<u>\$ 64,590,289</u>	<u>\$ 11,604,344</u>

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Proprietary Funds Statement of Net Position to the Statement of Net position
June 30, 2022

Amounts reported for business-type activities in the statement of net position are different because:

Total Net Position - Proprietary Funds	\$	47,211,253
---	----	------------

An internal service fund is used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in business-type activities in the government-wide statement of net position.

661,549

Net Position Business-Type Activities	\$	<u>47,872,802</u>
--	----	-------------------

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-type Activities			Governmental Activities
	Major Enterprise Fund	Nonmajor	Total	Internal Service
	Solid Waste Disposal	Enterprise Funds		
	Disposal	Funds	Total	Service
Operating Revenues:				
Charges for services	\$ 8,406,645	\$ 2,463	\$ 8,409,108	\$ 7,538,196
Miscellaneous revenues	707,265	-	707,265	451,592
Total Operating Revenues	<u>9,113,910</u>	<u>2,463</u>	<u>9,116,373</u>	<u>7,989,788</u>
Operating Expenses:				
Personnel	2,650,503	-	2,650,503	-
Supplies	989,054	4,564	993,618	-
Purchased Services	1,809,924	16,571	1,826,495	4,433,146
Fixed Charges	1,253,832	-	1,253,832	852,418
Depreciation	1,595,150	1,043	1,596,193	-
Total Operating Expenses	<u>8,298,463</u>	<u>22,178</u>	<u>8,320,641</u>	<u>5,285,564</u>
Operating Income (Loss)	<u>815,447</u>	<u>(19,715)</u>	<u>795,732</u>	<u>2,704,224</u>
Nonoperating Revenues:				
Intergovernmental revenue	106,324	30,000	136,324	-
Investment Earnings	156,694	2,042	158,736	52,884
Net decrease in fair market value of investments	(687,109)	(8,957)	(696,066)	(241,469)
Gain (loss) on sale of capital asset	35,800	-	35,800	-
Total Nonoperating Revenues	<u>(388,291)</u>	<u>23,085</u>	<u>(365,206)</u>	<u>(188,585)</u>
Income Before Transfers	427,156	3,370	430,526	2,515,639
Transfers In	-	30,000	30,000	-
Transfers Out	(38,917)	-	(38,917)	-
Change in net position	<u>388,239</u>	<u>33,370</u>	<u>421,609</u>	<u>2,515,639</u>
Net Position - Beginning of Year	<u>46,392,660</u>	<u>406,093</u>	<u>46,798,753</u>	<u>8,510,179</u>
Restatements	(9,109)	-	(9,109)	-
Net Position - End of Year	<u>\$ 46,771,790</u>	<u>\$ 439,463</u>	<u>\$ 47,211,253</u>	<u>\$ 11,025,818</u>

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Proprietary
Statement of Activities
For the Fiscal Year Ended June 30, 2020

Amounts reported for business-type activities in the statement of activities are different because:

Net Change in Net Position - Total Proprietary Funds	\$	421,609
---	----	---------

Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service fund is reported with the business-type activities on the government-wide statement of activities.

Change in Net Position of Business-Type Activities	\$	<u>150,938</u>
		<u><u>572,547</u></u>

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities			Governmental Activities
	Major Enterprise			Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Funds	Total	
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 10,284,024	\$ 3,523	\$ 10,287,547	\$ 7,989,788
Cash Payments to Vendors	(3,797,636)	(25,476)	(3,823,112)	(5,295,031)
Cash Payments to Employees and Related Benefits	(2,534,954)	-	(2,534,954)	-
Net Cash Provided (Used) by Operating Activities	<u>3,951,434</u>	<u>(21,953)</u>	<u>3,929,481</u>	<u>2,694,757</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers to Other Funds	(38,917)	-	(38,917)	-
Transfers from Other Funds	-	30,000	30,000	-
Intergovernmental Operating Grants	106,324	30,000	136,324	-
Net Cash Provided by Non-Capital Financing Activities	<u>67,407</u>	<u>60,000</u>	<u>127,407</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital assets	571,352	-	571,352	-
Acquisition and Construction of Capital Assets	(4,999,991)	(10,425)	(5,010,416)	-
Net Cash Used by Capital and Related Financing Activities	<u>(4,428,639)</u>	<u>(10,425)</u>	<u>(4,439,064)</u>	<u>-</u>
Cash Flows from Investing Activities:				
Interest on Investments	118,841	1,538	120,379	38,648
Unrealized loss on investment	(687,109)	(8,957)	(696,066)	(241,469)
Net Cash Provided by Investing Activities	<u>(568,268)</u>	<u>(7,419)</u>	<u>(575,687)</u>	<u>(202,821)</u>
Net Change in Cash and Cash Equivalents	(978,066)	20,203	(957,863)	2,491,936
Cash and Cash Equivalents at Beginning of Year	<u>33,950,795</u>	<u>409,571</u>	<u>34,360,366</u>	<u>9,095,180</u>
Cash and Cash Equivalents at End of Year	<u>\$ 32,972,729</u>	<u>\$ 429,774</u>	<u>\$ 33,402,503</u>	<u>\$ 11,587,116</u>
Shown on the Statement of Fund Net Position as:				
Cash and Investments	\$ 10,323,583	\$ 429,774	\$ 10,753,357	\$ 11,587,116
Restricted Cash and Investments	22,649,146	-	22,649,146	-
Total Cash and Cash Equivalents at End of Year	<u>\$ 32,972,729</u>	<u>\$ 429,774</u>	<u>\$ 33,402,503</u>	<u>\$ 11,587,116</u>
Reconciliation of Income from Operations to Cash from Operations				
Operating Income	\$ 815,447	\$ (19,715)	\$ 795,732	\$ 2,704,224
Adjustments to Reconcile Operating Income to Net Cash				
Operating Activities:				
Changes in Assets, Deferred Outflows of Resources Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable, Net	90,528	1,060	91,588	-
Decrease in Assessments Receivable, Net	8,870	-	8,870	-
(Decrease) Increase in Accounts Payable	234,367	(4,341)	230,026	(9,467)
(Decrease) Increase in Prepaid Expense	20,807	-	20,807	-
Increase in Compensated Absences Payable	13,761	-	13,761	-
Increase in Accrued Payroll	29,244	-	29,244	-
Non-Cash Items:				
Depreciation	1,595,150	1,043	1,596,193	-
Increase in Landfill Closure/Postclosure Liability	1,070,716	-	1,070,716	-
Increase in Pension Payable	75,583	-	75,583	-
Increase in OPEB Liability	(3,039)	-	(3,039)	-
Net Cash Provided (used) by Operating Activities	<u>\$ 3,951,434</u>	<u>\$ (21,953)</u>	<u>\$ 3,929,481</u>	<u>\$ 2,694,757</u>

See accompanying notes to the financial statements



This page intentionally left blank.

Flathead County, Montana
Statement of Fiduciary Net Position-Fiduciary Funds
June 30, 2022

	Custodial Funds	
	Custodial Funds	External Investment Pool
Assets		
Cash and Investments	\$ 5,969,400	\$ 96,731,757
Taxes Receivables	4,116,913	3,538,004
Accounts Receivable, net	46,336	-
Interest Receivable	53,155	181,702
Advance	142,746	-
Lease Receivable	2,728,818	-
Note Receivable	52,078	-
Land	2,344,799	-
Depreciable capital assets	4,846,962	-
Total Assets	20,301,207	100,451,463
Liabilities		
Accounts Payable	63,156	-
Notes Payable	6,692,972	-
Total Liabilities	6,756,128	-
Deferred Inflows of Resources		
Deferred Inflows of Resources	2,996,023	-
Net Position		
Restricted for:		
Individual, organization and other governments	10,549,056	100,451,463
Total Net Position	\$ 10,549,056	\$ 100,451,463

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Changes in Fiduciary Net Position-Fiduciary Funds
For the Fiscal Year Ended June 30, 2022

	<u>Custodial Funds</u>	
	<u>Custodial Funds</u>	<u>External Investment Pool</u>
Additions:		
Contributions		
Tax for other governments	\$ 80,180,560	\$ 80,772,184
Interest Income (net of unrealized loss)	(1,993,610)	293,716
Miscellaneous	28,232,760	184,073,679
Total Additions	<u>106,419,710</u>	<u>265,139,579</u>
Deductions:		
Payments to other governments	<u>107,472,227</u>	<u>274,894,213</u>
Total Deductions	<u>107,472,227</u>	<u>274,894,213</u>
Change in Net Position	(1,052,517)	(9,754,634)
Net Position - Beginning of Year	<u>11,601,573</u>	<u>110,206,097</u>
Net Position - End of Year	<u>\$ 10,549,056</u>	<u>\$ 100,451,463</u>

See accompanying notes to the financial statements

NOTES TO THE FINANCIAL STATEMENTS



This page intentionally left blank.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Flathead County (the County) have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America as set forth in standards established by the Governmental Accounting Standards Board (GASB).

New Accounting Pronouncement

The County implemented the following GASB pronouncement for the year ended June 30, 2022: Statement No. 87, Leases. The goal of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of a government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about a government's leasing activities. As a result of implementation, lease capital assets and lease liabilities increased by \$583,252 at the beginning of the fiscal year. The lease receivable and deferred inflow of resources from leases increased by \$1,518,322 at the beginning of the fiscal year. Implementation of GASB 87 had no effect on beginning net position in the government wide financial statements or beginning fund balance in the governmental funds financial statements.

A. Financial Reporting Entity

Flathead County was incorporated under the Montana Constitution, Article XI, Local Government, Section 2 – Counties. The County operates under a three-member commission form of government and provides the following services authorized by its charter: public safety, public works, public health, social and economic services, culture and recreation, and general government services.

As required by GAAP, these financial statements include the County (the primary government) and its fiduciary component unit. Component units are legally separate entities for which the primary government is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit's Board, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Primary Government

The County is considered a primary government because it is a general-purpose local government. Further, it meets the following criteria: (a) it has a separately elected governing body; (b) it is legally separate; and (c) it is fiscally independent of the State and other local governments.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary Component Unit

The Flathead County Economic Development Authority (FCEDA) is a custodial component unit of the County. The County Commissioners appoint the voting majority of FCEDA's board of directors. The County cannot impose its will on FCEDA; however, a financial benefit or burden relationship exists between the two entities. FCEDA is governed by a seven-member board that has complete responsibility for the operations of FCEDA. The activity of FCEDA as of and for the year ended June 30, 2022, is included in custodial funds in the statement of custodial net position and statement of changes in custodial net position. The complete financial statement for FCEDA can be obtained from the County's Finance Office.

Related Organizations

Related organizations are separate legal entities that are related to the primary government because the primary government officials appoint a voting majority of the board members. However, the primary government is not financially accountable because it does not have the ability to impose its will and there is no potential financial benefit or burden relationship. The County has the following related organizations:

The Television and Cemetery Districts are considered to be related organizations of the County because the County Commissioners appoint the board members of the Districts. However, the County is not financially accountable for the districts and there is not a potential financial benefit or burden relationship. The districts are included in the statement of fiduciary net position as custodial funds because the County Treasurer must collect and disburse funds for the districts.

A. Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) display information about the reporting government as a whole and its component units. They include all funds of the County except custodial funds. The activities unrelated to County employees' health insurance (Retirees, Airport, and expenses) of the internal service fund and certain inter-fund transactions are eliminated to avoid overstating revenues and expenses. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basic Financial Statements (continued)

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department. The County does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Revenues that are not classified as program revenues, including all real and personal property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to inter-fund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Custodial funds are reported by type.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide Financial Statements

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Fund Financial Statements

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period with the exception of property taxes. Property taxes are considered available upon receipt.

Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. Revenues and expenses, which do not meet these criteria are considered non-operating and reported as such.

Fiduciary funds use the economic resources measurement focus and the accrual basis of accounting.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

A fund is considered major if it is the primary operating fund of the County, selected by the County to be shown as a major fund, or meets the following criteria:

- a. Total assets and deferred outflows of resources, the total liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and
- b. The same element(s) that met the 10% criterion above is at least 5% of the corresponding total for all governmental and enterprise funds combined.

Description of Funds

The following are the County's major governmental funds:

General Fund

The General Fund is the County's primary operating fund and it accounts for all financial resources of the County except those required to be accounted for in other funds. The principal source of revenue for this fund is property taxes.

Sheriff Fund

The Sheriff Fund is dedicated to the protection of the people of Flathead County. This fund accounts for the activities of the Patrol Division, Detective Division, Adult Detention, Civil Division, K-9, Coroner Duties, and Crimestoppers. Special services supported by the sheriff's fund include SWAT, Marine Patrol, Snowmobile Patrol, and Juvenile Detention. The primary sources of revenue for this fund are property taxes and other governmental entities.

American Rescue Plan Act (ARPA) Fund

The ARPA Fund is dedicated to accounting for revenue and expenses related to ARPA revenue received.

County Building Fund

The County Building Fund is used to account for future building remodels and additions based on the County Capital Improvement Plan.

The County reports the following major proprietary fund:

Flathead County Solid Waste District

The Flathead County Solid Waste District provides environmentally sound and cost-effective refuse collection, disposal, and recycling opportunities for Flathead County citizens. This fund is used to account for the Solid Waste District operations.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The County also reports the following fund types:

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. The County has one internal service fund, the Self-Insurance Trust fund. This fund provides health insurance coverage and is financed primarily through charges to other funds and departments of the County or its employees.

Fiduciary Funds

Custodial Funds are used to account for the assets held by the County as an agent for individuals, private organizations, or other governments. Custodial External Investment funds are used to account for the portion of the County's investment pool that is held on behalf of legally separate entities that are not part of the County's financial reporting entity. The County uses custodial funds to account for assets held for other agencies including the State of Montana, Cities of Kalispell, Whitefish, and Columbia Falls, local school districts, FCEDA, and other local agencies.

C. Assets, Liabilities, and Net Position

1. Cash and Investments

Except for certain specific bank deposits and investments held separately on behalf of certain custodial funds, cash resources, to the extent available, of the individual funds are combined to form an investment pool. This pool is managed by the County Treasurer. The investments of pooled cash, which is authorized by state law, consists of demand deposits, non-negotiable certificates of deposit, government agency securities and notes, and investments in Montana's State short-term investment pool (STIP).

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and have maturities at purchase date of three months or less. The County's cash and cash equivalents (including restricted assets) are cash on hand, demand, savings and time deposits, STIP and all short-term investments with original maturity dates of three months or less from the date of acquisition.

Investments, with limited exceptions, are reported at fair value. Investments in nonparticipating certificates of deposit are reported at cost. Money market investments, including U.S. Treasury and Agency obligations, which mature within one year of acquisition are reported at amortized cost. Fair value is defined as the prices that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is determined annually, and requires the use of valuation techniques, a specific method or a combination of methods using one or more of three approaches: market, cost, or income approach.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Position (continued)

The County maintains an investment pool consisting of funds belonging to the County and of funds held by the County Treasurer belonging to legally separate entities such as school districts and special purpose districts. These districts can elect to participate in the County's investment pool or can self-direct investment of their funds in individual investment accounts. The portion of the investment pool belonging to the legally separate entities and any self-directed individual investment accounts are reported in a custodial investment fund in the custodial fund financial statements. The investment pool is managed by the County Treasurer in accordance with the County's stated investment policies and as prescribed in the MCA. There is no external regulatory oversight for the investment pool, and the County has not provided or obtained any legally binding guarantees to support the value of the investments.

Investments and withdrawals from the pool are based on the underlying value of deposits and investments of each participant. Investment income, which includes the realized gains and losses on investments, is recognized on the modified accrual basis for internal government funds and on the accrual basis for custodial investment funds. It is allocated to the County and participating external entities based on the prior month ending balance in relation to total pooled investments.

For the purpose of the statements of cash flows, the Enterprise and Internal Service funds consider all highly liquid investments (including restricted assets) held in the County's management pool to be cash equivalents.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All miscellaneous accounts receivable are presented net of an allowance for doubtful accounts. An allowance for uncollectible accounts was not maintained for real and personal property taxes and special assessments receivable. The direct write-off method is used for these accounts.

3. Inventories and Prepaid Items

Inventories are valued at cost using the First-In-First-Out (FIFO) method. The County uses the purchases method of recording inventories, which means the cost of inventories is recorded as expenditures when purchased; GAAP requires that significant amounts of inventory must be recorded as an asset. Since inventory is normally not an asset converted to cash, a reserve of the fund balance is required to show that this amount is not available for appropriation.

Prepaid expenditures record payments to vendors that benefit future reporting periods and are reported on the consumption basis.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Position (continued)

4. Restricted Assets

Restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt, and to establish a replacement and depreciation reserve for the purpose of replacing capital assets in the future.

5. Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods.

6. Deferred Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods.

7. Capital Assets

Capital assets, which include buildings, improvements, machinery and equipment, land, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded at acquisition value at the date of donation. The County defines capital assets as those with an initial individual cost of \$5,000 or more and with an estimated useful life of five years or more. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, equipment, and infrastructure of the County are depreciated using the straight-line method over the following estimated useful lives:

Assets	Primary Government Years	Component Unit Years
Buildings	50	20
Improvements Other Than Building	10-50	10-50
Machinery & Equipment	5-25	N/A
Infrastructure	10-50	30-50
Intangibles	5-10	N/A

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Position (continued)

8. Compensated Absences

As required by State law, the County allows employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100% payable upon termination and 25% of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

Vacation Leave: Employees earn vacation leave at the rate of 15 days per year for the first ten years. Between 10 and 20 years, employees earn vacation leave at an increasing rate, reaching 24 days per year after 20 years. The maximum allowable accumulation of vacation leave is twice the number of days earned annually as of the last calendar year.

Sick Leave: Employees earn sick leave at the rate of 12 days per year. There is no limit on the accumulation of sick leave. Upon termination, an employee in good standing is entitled to a cash payout of 25% of their sick leave balance. The remaining 75% is lost.

9. Long-term Obligations

In the Government-wide and Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

In the Governmental Fund financial statements, long-term debt and other long-term obligations are not reported as liabilities until due. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditure.

10. Fund Balance

GASB Statement No. 54 requires presentation of governmental fund balances by a specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned.

Further definition of fund balance classifications and the County policy can be found in Note 16.

11. Net Position

Net position represents the difference between assets, liabilities, and deferred inflows/outflows as applicable. Net investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation/amortization, plus capital-related deferred outflows, if any, reduced by the outstanding balances of any borrowing used for acquisition, construction, or improvements of those assets and capital-related deferred inflows, if any. Net position is reported as restricted when there are limitations imposed on the resources used either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net funds are available.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Stewardship, Compliance, and Accountability

Flathead County’s mission statement reads: We provide responsive and accountable services to protect and enhance the Flathead community. The core values include: 1) Accountable stewardship of taxpayer resources, 2) Respectful and responsive communication, 3) Professional service with quality and integrity, 4) Proactive and innovative leadership at all levels, 5) Creating a positive team culture that values all people, 6) Safety and security throughout the County, and 7) Equal treatment for all.

Budgeting

Flathead County follows rules provided in Montana state law to prepare and adopt its budget each year. The budget is adopted using generally accepted accounting principles (the same basis of accounting as the fund financial statements). Revenues (except for property taxes) are budgeted in the year they are measurable and available. Expenditures are budgeted in the year they are expected to be incurred. The County includes in its budget the full amount of property taxes levied for the year. Delinquencies of current year taxes are generally offset by the collection of prior years’ delinquency payments.

The County has established budgetary control at the fund level. Budget transfers may be made by departments between and among the general classifications of operations, provided that total expenditures do not exceed the total fund budget. Personal service and capital outlay changes require board approval. The County’s budget may be amended during the course of the year, following public notice, a public hearing, and a majority vote of the County Commission. The amounts reported as the original budget represent the original adopted budget. The amounts reported as final budget represent the final budget, including all amendments and transfers.

NOTE 2 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

The total cash and cash equivalents, cash with fiscal agents, restricted cash, and investments at June 30, 2022, are detailed as follows:

	Primary Government				Total cash, cash equivalents and investments	Fair Value Measurement using:
	Governmental Activities	Business-Type Activities	Custodial Funds	Custodial-Investment		
Cash on Hand	\$ 21,608	\$ -	\$ -		\$ 21,608	
Cash in pooled bank deposits	7,421,460	2,821,895	1,717,332	6,884,773	18,845,459	
Cash in non-pooled bank deposits	270,850	-	-		270,850	
Cash with Fiscal Agents	724,445	-	-		724,445	
Pooled investments:						
Non-negotiable Certificates of Deposit	736,512	280,047	38,073	683,250	1,737,882	Level 2
U.S. Government Securities	47,597,840	18,098,338	2,460,537	44,155,774	112,312,490	Level 2
STIP	33,919,729	12,897,450	1,753,458	31,466,804	80,037,441	
Non-pooled investments:						
State Short-term Investment Pool (STIP)	-			13,541,156	13,541,156	
	<u>\$ 90,692,444</u>	<u>\$ 34,097,730</u>	<u>\$ 5,969,400</u>	<u>\$ 96,731,757</u>	<u>\$ 227,491,331</u>	

Cash on Hand

Cash on hand represents petty cash and change drawer amounts, some of which are not controlled by the County Treasurer.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Cash in Bank Deposits and Custodial Credit Risk

Cash in bank balances include deposit items such as daily demand and savings accounts. The County minimizes custodial credit risk by restrictions set forth in County policy and State law. Custodial credit risk for deposits is the risk that in the event of a financial institution failure, the County's deposits may not be returned, or the County will not be able to recover the collateral securities in the possession of the outside party. To reduce this risk, the County maintains a list of authorized institutions that were pre-qualified that it will do business in accordance with the County's investment policy. Types of securities that may be pledged as collateral are detailed in Section 17-6-103, Montana Code Annotated (MCA).

Of the bank balances, \$3,500,000 was covered by federal depository insurance; \$17,475,453 was covered by securities held by the pledging bank's trust department but not in the County's name, \$112,312,490 was invested in US government backed securities, and \$93,578,596 was invested in STIP. Montana statutes state that the County may have pledged securities equal to 50% of its total bank deposits that are not insured or guaranteed. At June 30, 2022, the amount of collateral held for County deposits equaled or exceeded the amount required.

FCEDA has \$25,586 covered by federal depository insurance; \$1,308,097 was covered by securities held by the pledging banks trust department.

Cash with Fiscal Agent

Fiscal agent deposits of \$724,445 consist of deposits with trustees related to the payment of Rural special improvement district (RSID) and General Obligation bonds by the County. These funds are invested in accordance with bond covenants and are pledged for payment of principal and interest. The pledging financial institutions' trust department or agent holds the invested funds in the County's name.

Pooled Investments

At June 30, 2022, the County's (primary government) pooled investment balances were as follows:

	Maturity in Years					Total	Rating
	Less than 1	1 - 2	2 - 3	3 - 4	4 - 5		
Primary Government Investments							
Non-negotiable Certificates of Deposit	\$ 1,501,654	\$ -	\$ 236,228	\$ -	\$ -	\$ 1,737,882	NR
STIP	93,578,597	-	-	-	-	93,578,597	NR
Federal Home Loan Bank	6,956,560	19,545,677	30,689,481	19,594,961	21,702,238	98,488,917	AA+
Federal Home Loan Mtg Corp	-	4,964,271	975,498	-	1,992,920	7,932,689	AA+
Federal Farm Credit Bank	2,966,360	1,949,569	974,955	-	-	5,890,884	AA+
Total Primary Government Investments	<u>\$ 105,003,171</u>	<u>\$ 26,459,517</u>	<u>\$ 32,876,162</u>	<u>\$ 19,594,961</u>	<u>\$ 23,695,158</u>	<u>\$ 207,628,969</u>	

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

- Level 1 Inputs – Quotes prices in active markets for identical assets; these investments are valued using prices quoted in active markets.
- Level 2 Inputs – Significant other observable inputs; these investments are valued using matrix pricing.
- Level 3 Inputs – Significant unobservable inputs; these investments are valued using consensus pricing.

The County voluntarily participates in the STIP (Short-Term Investment Pool) administered by the Montana Board of Investments (MBOI). A local government's STIP ownership is represented by shares, the prices of which are fixed at \$1.00 per share, and participants may buy or sell shares with one business day's notice. STIP administrative expenses are charged daily against the STIP income, which is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares.

STIP is not registered with the Securities and Exchange Commission. STIP is not FDIC-insured or otherwise insured or guaranteed by the Federal government, the State of Montana, the Montana Board of Investments, or any other entity against investment losses, and there is no guaranteed rate of return on funds invested in STIP shares. The Montana Board of Investments maintains a reserve fund to offset possible losses and limit fluctuations in STIP's valuation. The STIP investment portfolio consists of securities with a maximum maturity of 2 years.

Information on investments held in the STIP can be found in the Annual Report on the Montana Board of Investments' website at <http://investment.com/AnnualReportsAudits>.

Interest Rate Risk

Interest rate risk is defined as the risk that the fair value of investments could decrease in a rising interest rate environment. The county does have a formal investment policy that limits investment maturities to 5 years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

As a means of limiting its exposure to credit risk (the risk that an issuer or other counterparty to an investment will not fulfill its obligations), the County limits its investments to the safest types of securities. State statutes authorize the County to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law and the State STIP. The County also diversifies the investment portfolio so that the impact of the potential losses from any one type of security or any one individual issuer will be minimized.

Cash and Investment Pool

The government maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and investments."

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Investment in the Treasurer’s Pools

The County has one pooled custodial investment fund invested in non-negotiable certificates of deposit and government securities. The County invests funds for external entities.

Condensed Statement of Investment Pool Assets

The following presents a condensed statement of net position and changes in net position for the Treasurer’s Cash and Investment Pool as of June 30, 2022.

**Statement of Net Position
Investment Pool Assets
June 30, 2022**

	Internal Portion				Total Investment Pool
	Governmental Activities	Business-Type Activities	Custodial Funds	Custodial-Investment	
Cash and Cash Equivalents	\$ 8,438,363.00	\$ 2,821,895	\$ 1,717,331	\$ 6,884,773	\$ 19,862,362
Investments:					
Non-negotiable Certificates of Deposit	736,512	280,047	38,073	683,250	1,737,882
U.S. Government Securities	47,597,840	18,098,338	2,460,538	44,155,774	112,312,490
STIP	33,919,729	12,897,450	1,753,458	45,007,960	93,578,597
	<u>\$ 90,692,444</u>	<u>\$ 34,097,730</u>	<u>\$ 5,969,400</u>	<u>\$ 96,731,757</u>	<u>\$ 227,491,331</u>

**Statement of Changes in Net Position
Investment Pool Assets
For the Fiscal Year Ended June 30, 2022**

	Internal Portion				Total Investment Pool
	Governmental Activities	Business-Type Activities	Custodial Funds	Custodial-Investment	
Additions:					
Interest Income	\$ 253,910	\$ 96,545	\$ 16,902	\$ 235,548	\$ 602,905
Contributions	26,160,676	29,045,972	5,085,002	70,865,477	131,157,127
Total Additions	26,414,586	29,142,517	5,101,904	71,101,025	131,760,032
Deductions:					
Distributions	(13,031,797)	(29,950,865)	(6,716,110)	(81,304,321)	(131,003,093)
Change in Net Position	<u>13,382,789</u>	<u>(808,348)</u>	<u>(1,614,206)</u>	<u>(10,203,296)</u>	<u>756,939</u>
Beginning of Year	<u>77,309,655</u>	<u>34,906,078</u>	<u>7,583,606</u>	<u>106,935,053</u>	<u>226,734,392</u>
End of Year	<u>\$ 90,692,444</u>	<u>\$ 34,097,730</u>	<u>\$ 5,969,400</u>	<u>\$ 96,731,757</u>	<u>\$ 227,491,331</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 11,030,805	\$ 192,211	\$ -	\$ -	\$ 3,596,000	\$ 14,819,016
Construction in Progress	2,279,797	9,119,721	(1,488,378)	-	-	9,911,140
Other Capital Assets:						
Buildings	46,563,167	867,775	(32,453)	400,120	129,100	47,927,709
Improvements-Other than buildings	14,774,352	151,614	-	(406,295)	1,820,183	16,339,854
Machinery & Equipment	38,615,006	728,556	(684,121)	14,375	-	38,673,816
Leased Asset-Machinery & Equipment	35,591	-	-	-	583,252	618,843
Infrastructure	41,035,616	3,108,696	-	-	-	44,144,312
Intangibles	1,043,541	602,752	-	(8,200)	-	1,638,093
Total capital assets	<u>155,377,875</u>	<u>14,771,325</u>	<u>(2,204,952)</u>	<u>-</u>	<u>6,128,535</u>	<u>174,072,783</u>
Less: Accumulated Depreciation/Amortization on						
Buildings	(15,477,721)	(972,744)	32,453	176,008	(2,582)	(16,244,586)
Improvements-Other than buildings	(5,339,458)	(605,394)	-	(176,008)	(14,895)	(6,135,755)
Machinery & Equipment	(24,863,750)	(2,409,643)	677,144	-	(111,495)	(26,707,744)
Leased Asset-Machinery & Equipment	(7,118)	(214,630)	-	-	-	(221,748)
Infrastructure	(13,820,553)	(1,400,559)	-	-	-	(15,221,112)
Intangibles	(871,476)	(251,590)	-	-	-	(1,123,066)
Total accumulated depreciation	<u>(60,380,076)</u>	<u>(5,854,560)</u>	<u>709,597</u>	<u>-</u>	<u>(128,972)</u>	<u>(65,654,011)</u>
Total Capital Assets (net)	<u>\$ 94,997,799</u>	<u>\$ 8,916,765</u>	<u>\$ (1,495,355)</u>	<u>\$ -</u>	<u>\$ 5,999,563</u>	<u>\$ 108,418,772</u>

Capital asset activity for the business-type activities for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 5,937,141	\$ 637,688	\$ -	\$ -	\$ -	\$ 6,574,829
Construction in Progress	1,471,622	3,455,357	(535,550)	-	(9,109)	4,382,320
Other Capital Assets:						
Buildings	1,738,603	535,550	-	(16,855)	-	2,257,298
Improvements-Other than buildings	21,022,190	-	-	(28,147)	-	20,994,043
Machinery & Equipment	9,543,025	381,820	(155,093)	16,855	-	9,786,607
Infrastructure	3,595,549	-	-	28,147	-	3,623,696
Intangibles	186,319	-	-	-	-	186,319
Total capital assets	<u>43,494,449</u>	<u>5,010,415</u>	<u>(690,643)</u>	<u>-</u>	<u>(9,109)</u>	<u>47,805,112</u>
Less: Accumulated Depreciation/Amortization on						
Buildings	(341,623)	(45,435)	-	10,113	-	(376,945)
Improvements-Other than buildings	(10,818,946)	(796,549)	-	-	-	(11,615,495)
Machinery & Equipment	(5,115,893)	(536,779)	155,093	(10,113)	-	(5,507,692)
Infrastructure	(311,276)	(180,166)	-	-	-	(491,442)
Intangibles	(37,264)	(37,264)	-	-	-	(74,528)
Total accumulated depreciation	<u>(16,625,002)</u>	<u>(1,596,193)</u>	<u>155,093</u>	<u>-</u>	<u>-</u>	<u>(18,066,102)</u>
Total Capital Assets (net)	<u>\$ 26,869,447</u>	<u>\$ 3,414,222</u>	<u>\$ (535,550)</u>	<u>\$ -</u>	<u>\$ (9,109)</u>	<u>\$ 29,739,010</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Governmental depreciation/amortization expense was allocated to functions for the fiscal year ended June 30, 2022, as follows:

Governmental Activities:	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government	\$ 1,011,878.00	\$ 258,708	\$ 1,270,586
Public Safety	1,322,875	-	1,322,875
Public Works	2,405,560	-	2,405,560
Public Health	267,660	-	267,660
Social & Economic Services	348,293	-	348,293
Culture & Recreation	239,586	-	239,586
Total governmental activities depreciation/amortization expense	<u>\$ 5,595,852</u>	<u>\$ 258,708</u>	<u>\$ 5,854,560</u>

Business-type activities depreciation expense was allocated for the fiscal year ended June 30, 2022, as follows:

Solid Waste/Landfill	\$1,595,150
Sheriff Office Commissary	\$1,043

Custodial Component Unit-Flathead County Economic Development Association (FCEDA)

The following is a summary of Custodial Component unit Capital Assets for the fiscal year ended June 30, 2022:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 2,344,799	\$ -	\$ -	\$ 2,344,799
Other Capital Assets:				
Buildings	1,833,953	-	-	1,833,953
Improvements and infrastructure	4,634,177	-	-	4,634,177
Total capital assets	<u>8,812,929</u>	<u>-</u>	<u>-</u>	<u>8,812,929</u>
Less: Accumulated Depreciation/Amortization on				
Buildings	1,266,008	47,284	-	1,313,292
Improvements and infrastructure	186,061	121,815	-	307,876
Total accumulated depreciation	<u>1,452,069</u>	<u>169,099</u>	<u>-</u>	<u>1,621,168</u>
Total Capital Assets (net)	<u>\$ 7,360,860</u>	<u>\$ (169,099)</u>	<u>\$ -</u>	<u>\$ 7,191,761</u>

Custodial Component unit depreciation expense for FCEDA was charged to functions for the fiscal year ended June 30, 2022, as follows:

Community Development	\$169,099
-----------------------	-----------

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 - UNEARNED REVENUE

The County has recorded unearned revenues of \$10,359,312 for governmental activities. This includes advance ticket sales for the Fair of \$200,733, advance park rental fees of \$5,550, and advanced grants in the amounts of \$10,153,029.

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS

In the government-wide, proprietary, and component unit financial statements, outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities

During the year ended June 30, 2022, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Beginning Balance	Additions	Deletions	Restatements	Ending Balance	Due within one year
Direct placements						
Special Assessment Bonds	\$ 2,855,216	\$ -	\$ 506,204	-	\$ 2,349,012	\$ 305,199
GO Bond Debt	3,620,000	-	345,000	-	3,275,000	360,000
Direct borrowings						
Lease Liabilities	33,284	-	213,819	583,252	402,717	209,709
Compensated Absences	4,062,283	233,262	255,009	-	4,040,536	3,030,402
Total	<u>\$ 10,570,783</u>	<u>\$ 233,262</u>	<u>\$ 1,320,032</u>	<u>\$ 583,252</u>	<u>\$ 10,067,265</u>	<u>\$ 3,905,310</u>

Business-Type Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Solid Waste Comp Absences	\$ 266,823	\$ 38,981	\$ 25,220	\$ 280,584	\$ 210,438

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS (CONTINUED)

Direct Placements: Special Assessment Bond Debt

Special assessment bonds are payable from the collection of special assessments levied against benefited property owners within defined special improvement districts. The bonds are issued with specific maturity dates, but must be called and repaid earlier, at par plus accrued interest, if the related special assessments are collected. The County maintains a reserve fund to cover defaults by property owners. Special assessment bonds outstanding reported in the governmental activities as of June 30, 2022, were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Pymt	Balance June 30, 2022
SID #138 Big Mountain Construction	9/21/2004	2.5-5.0%	20 year	7/1/2025	\$ 523,000	Varies	\$ 120,000
SID #139 Sandy Hill Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	174,528	Varies	15,242
SID #140 Shady Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	152,777	Varies	58,976
SID #141 Williams Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	180,695	Varies	15,781
SID #143 Resthaven Drive	8/28/2008	4.60%	15 year	7/1/2023	344,000	Varies	34,000
SID #144 Lodgpole Drive	8/28/2008	4.60%	15 year	7/1/2023	430,820	Varies	40,820
SID #145 Snowghost Drive	8/28/2008	4.70%	20 year	7/1/2028	274,000	Varies	79,000
SID #146 Bad Rock Drive	6/3/2010	5.00%	20 year	7/1/2030	173,000	Varies	74,000
SID #147 Mennonite Road	8/31/2009	4.75%	20 year	7/1/2029	203,500	Varies	61,500
SID #149 Swan Horseshoe Drive	7/21/2010	5.20%	20 year	7/1/2030	368,000	Varies	159,000
SID #152 Berne Road	5/21/2012	4.75%	15 year	7/1/2027	49,310	Varies	18,000
SID #153 Monegan Road	7/20/2012	4.90%	20 year	7/1/1932	246,210	Varies	133,500
SID #154 Little Mountain	5/17/2013	3.95%	15 year	7/1/2028	137,800	Varies	63,000
SID #155 Taxable-Big Mountain	8/7/2014	4.00%	20 year	7/1/2034	360,000	Varies	210,145
SID #155 Non-Taxable Big Mountain	8/7/2014	3.60%	20 year	7/1/2034	720,000	Varies	434,060
SID #156 Bigfork Stormwater	9/15/2015	2.50%	20 year	7/1/2035	1,019,835	Varies	662,000
SID #157 Sandy Hill	7/24/2016	1.50%	10 year	7/1/2026	57,000	Varies	27,000
SID #158 River Butte Ranchettes	6/20/2020	2.80%	20 year	7/1/2040	162,805	Varies	142,988
Total					<u>\$ 5,577,280</u>		<u>\$ 2,349,012</u>

Annual requirement to amortize special assessment bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2023	\$ 305,199	\$ 78,199	\$ 383,398
2024	252,685	66,962	319,647
2025	225,660	57,508	283,168
2026	197,065	49,396	246,461
2027	192,021	42,097	234,118
2028-2032	799,172	115,606	914,778
2033-2037	346,472	20,680	367,152
2038-2041	30,738	1,755	32,493
Total	<u>\$ 2,349,012</u>	<u>\$ 432,203</u>	<u>\$ 2,781,215</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS (CONTINUED)

Direct Placement: General Obligation (GO) Bond Debt

General Obligation bonds are payable from the collection of taxes levied against County property owners. The taxes levied are expected to produce amounts sufficient to pay all principal and interest on the bonds when due. The bonds are issued with specific maturity dates and interest rates. The bonds are backed by the full faith and credit of the County. The County maintains a reserve in the debt service fund to cover defaults by property owners. General Obligation bonds outstanding reported in the governmental activities as of June 30, 2022, were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Loan Amount	Annual Payment	Balance June 30, 2022
911 Center	5/7/2019	3.0%-4.0%	10	7/1/2029	4,010,000	Varies	\$ 3,275,000

Annual requirement to amortize general obligation bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2023	\$ 360,000	\$ 106,350	\$ 466,350
2024	370,000	95,400	465,400
2025	390,000	84,000	474,000
2026	395,000	72,225	467,225
2027	410,000	60,150	470,150
2028-2030	1,350,000	83,000	1,433,000
Total	\$ 3,275,000	\$ 501,125	\$ 3,776,125

The County, the lessee, has entered into lease agreements for the contractual right to use (RTU) another entity's nonfinancial asset for a period of time (referred to as the lease term) in an exchange or exchange-like transaction. Under the provisions of GASB Statement No. 87-Leases, a lessee with the lease contracts having a determined term of more than twelve months is required to report the present value of future lease principal payment for the right to use the nonfinancial assets as a lease asset, an intangible asset, which is amortized on a straight-line basis over the lease term and as a lease payable in the government-wide statement of net position.

The County has one car lease for the sheriff department and seven grader leases for the road department. The following are the terms of the outstanding leases:

Lease	Origination Date	Interest Rate	Lease Term	Maturity Date	Annual Payment
2019 Cadillac XTV	1/27/2021	4.276%	6 yrs	1/27/2027	\$ 6,712
2021 Grader Leases (2)	7/1/2021	2.99%	4 yrs	2/12/2026	55,872
2020 Grader Leases (2)	7/1/2021	2.99%	3 yrs	10/24/2024	65,820
2019 Grader Leases (3)	7/1/2021	2.99%	2 yrs	9/1/2023	93,750

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS (CONTINUED)

The total amount of lease assets and related accumulated amortization for the fiscal year end June 30, 2022, are as follows:

	Governmental Activities
Intangible right-to-use (RTU) lease assets being amortized	
Lease asset-machinery & equipment	\$ 618,843
Less accumulated amortization for:	
Lease asset-machinery & equipment	<u>(221,748)</u>
Total lease asset value	<u><u>\$ 397,095</u></u>

As of June 30, 2022, the principal and interest requirements to maturity are as follows:

For Fiscal Year Ended	Principal	Interest	Total
2023	\$ 209,709	\$ 12,445	\$ 222,154
2024	122,390	6,014	128,404
2025	60,358	2,226	62,584
2026	6,398	314	6,712
2027	3,862	55	3,917
Total	<u><u>\$ 402,717</u></u>	<u><u>\$ 21,054</u></u>	<u><u>\$ 423,771</u></u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS (CONTINUED)

Custodial Component Unit-FCEDA

During the year ended June 30, 2020, FCEDA entered into a loan agreement with CHS, Inc. for \$2,675,000 with interest at 0% until February 27, 2022, and thereafter at a rate of 3.18%. The note is secured by the development properties at 505 West Center St. and 55 4th Ave EN, Kalispell, Montana. Principal and interest are payable in installments on or before the 10th day following the closing of the sale of each mortgaged property, in the amount equal to the net proceeds from the sale. The note is due no later than February 27, 2023. Due to the interest-free period, an imputed, effective interest rate of 3.18% has been calculated with a corresponding discount deducted from the face amount of the note. During the year ended June 30, 2021, FCEDA sold the development property at 505 West Center St. During the year ended June 30, 2022, FCEDA sold the development property at 55 4th Ave EN for \$1,990,000, which was used to pay off the rest of the loan balance.

During the year ended June 30, 2018, FCEDA entered into a loan agreement with Flathead County for \$8,000,000 with interest at 4.00%. Current payment terms on the note are semi-annual payments of \$245,000 until May 25, 2042. The balance of the loan at June 30, 2022, was \$6,692,972. The schedule of the minimum principal and interest payments is as follows:

For Fiscal Year Ended	Principal	Interest	Total Payments
2023	\$ 224,504	\$ 265,496	\$ 490,000
2024	233,574	256,426	490,000
2025	243,010	246,990	490,000
2026	252,828	237,172	490,000
2027	263,042	226,958	490,000
2028-2032	1,483,465	966,535	2,450,000
2033-2037	1,808,336	641,664	2,450,000
2038-2042	2,184,213	245,649	2,429,862
Total	\$ 6,692,972	\$ 3,086,890	\$ 9,779,862

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 5 - LONG-TERM DEBT AND LEASE OBLIGATIONS (CONTINUED)

Compensated Absences

It is the County’s policy and State law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but no more than 90 days into the next calendar year. There is no restriction on the amount of sick leave that may be accumulated. Unused vacation leave benefits are 100% payable upon termination and one-quarter of unused sick leave benefits are payable upon termination. Per the union contract between the Flathead County Sheriff Employee’s Association, Flathead County 911 Public Safety Dispatchers and Flathead County, overtime hours may be compensated at the rate of one and one-half times the employee’s regular straight time hourly rate or the employee may be given compensatory time off according to Employer Policy. The compensated absences liability amount includes the compensatory time salary expense for these specific employees as well. Such amounts are reported as liabilities in the government-wide statement of net position, while the liability associated with the proprietary fund-type employees is recorded in the respective fund, and on the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting, and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

NOTE 6 - PROPERTY TAXES

Property tax levies are set on or before the first Thursday in September or within 30 calendar days after receiving certified tax values from the state. Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal amounts on November 30th and the following May 31st. After those dates, they become delinquent, and a lien is put on the property. After three years the County exercises the lien and takes title to the property. Properties taken on tax deeds are recorded in taxes receivable at the outstanding delinquent amount.

Special assessments are billed in two installments due November 30th and May 31st. Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally May or June), based on the prior November’s levies. Personal property taxes, other than mobile homes, are due thirty days after billing. Mobile home taxes are billed in two halves, the first due thirty days after billing; the second due September 30th.

Taxable valuations, mill values, and mill levies for November 2021 and May 2022 property tax billings were as follows:

	Taxable Valuation	Valuation of Tax Increment	Value of Mill	Mills Levied
County-Wide Levies	\$ 325,886,358	\$ 2,988,155	\$ 325,886	95.22
County Outside of Kalispell	270,673,149	1,066,347	270,673	4.99
County Outside of all Cities	214,511,555	-	214,512	22.96

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - PROPERTY TAXES (CONTINUED)

The county-wide taxable valuation excludes the incremental value of property within the tax increment district. There are five tax increment districts in the City of Kalispell and three in the City of Columbia Falls. The total incremental value of the tax increment districts is \$2,988,155. Taxes on that value accrue to the tax increment district, not to the usual taxing authorities except the University millage (State-wide 6 mill voted levy) and any levy that was approved by vote after the creation of the tax increment district; hence the value of a mill, which it is budgeted against is reduced by that incremental value.

State law limits the number of mills the County can levy. The mills are limited to the amount of property tax dollars levied in the prior fiscal year plus the amounts related to the taxable value for annexation of real property, new construction and improvements, debt service, and one-half of the average rate of inflation for the past three years based on the Consumer Price Index (CPI) and certain other exceptions.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Protested Taxes

The County and other taxing districts within the County are contingently liable for refunds of property taxes under various tax appeal proceedings. In general, the amount available in the protested tax fund is sufficient to provide for such potential refunds; however, it is possible that refunds could be required relative to taxes not deposited in the protest fund. The County's potential liability, should such refunds be necessary, is not determinable. As of June 30, 2022, taxes remaining under protest totaled \$436,250.

Rural Special Improvement Districts (RSIDs)

As of June 30, 2022, delinquent assessments on RSIDs were \$23,019. The delinquencies are due from various residential property owners. The County anticipates payment of the delinquencies from the landowners and will proceed with tax deeds on the property if the assessments are not paid current before the end of the RSID bond terms.

Construction Commitments

As of June 30, 2022, the County has construction commitments totaling \$1,777,181. The commitments were for the North Complex Remodel, Courthouse West Remodel, Justice Center Elevators, Animal Shelter Building and Phase V expansion.

Contingencies

The County is party to certain litigation under which it may be required to pay certain monies upon the decision of the courts. The office of the County Attorney reports various contingent liabilities based on the amount of damages alleged in various cases. However, it is the opinion of the County Attorney that the County's liability in the cases not covered by insurance will not be material to the financial statements. Accordingly, no provision has been made in the financial statements for these contingent liabilities.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 – LOAN AND LEASE RECEIVABLE

On May 9, 2018, the County entered into a loan agreement with Flathead County Economic Development Authority (FCEDA). The agreement was to loan FCEDA \$8 million for 24 years at 4% interest. FCEDA agrees to make semi-annual payments to the County. The following is the amortization schedule.

For Fiscal Year Ended	Principal	Interest	Total Payments
2023	\$ 224,504	\$ 265,496	\$ 490,000
2024	233,574	256,426	490,000
2025	243,010	246,990	490,000
2026	252,828	237,172	490,000
2027	263,042	226,958	490,000
2028-2032	1,483,465	966,535	2,450,000
2033-2037	1,808,336	641,664	2,450,000
2038-2042	2,184,213	245,649	2,429,862
Total	\$ 6,692,972	\$ 3,086,890	\$ 9,779,862

On June 1, 2021, the County, the lessor, owns a non-financial asset and entered into a lease agreement giving Flathead Community Health Center the contractual right to use (RTU) the County’s non-financial asset for a period of time at 10 years (with 10-year renewal option) in an exchange or exchange-like transaction. Under the provisions of GASB Statement No. 87-Leases, a lessor with a lease contract having a determined term of more than 12 months is required to report the present value of future principal lease payments as a lease receivable and deferred inflow of resources-lease revenue in the fund level balance sheet and the statement of net position. Lease revenue is recognized as an inflow on a straight-line basis over the lease term. The lease terms are the following:

Lease	Origination Date	Interest Rate	Lease Term	Maturity Date	Annual Payment
Flathead Community Health Center	6/1/2021	2.99%	10 years	6/1/2031	varies

	FY 2022
Lease Revenue	
Building	\$ 154,345
Interest revenue	43,892
Total Revenue	\$ 198,237

Future minimum lease receipts are as follows:

Maturity Analysis	Principal	Interest	Total Receipts
FY 2023	145,567	40,065	185,632
FY 2024	154,114	35,596	189,710
FY 2025	163,024	30,867	193,891
FY 2026	172,290	25,866	198,156
FY 2027	181,932	20,583	202,515
FY 2028-2032	589,239	27,057	616,296
Total Future Receipts	\$ 1,406,166	\$ 180,034	\$ 1,586,200

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 8 – LOAN AND LEASE RECEIVABLE (CONTINUED)

FCEDA is the lessor for one lease which commenced in February 2018 with annual payments of \$180,000 beginning April 2019 until February 2048, upon which annual payments decrease to \$1 for six automatic renewal periods of five years each

FCEDA has implemented GASB Statement No. 87, Leases, which requires the recognition of long-term leases as a receivable at the net present value of the future rental payments and a related deferred inflow of resources. FCEDA recognizes interest and lease revenue from the deferred inflows of resources in a systematic and rational manner over the term of the lease, which FCEDA has interpreted as straight-line recognition over the term of the lease, including likely extension periods. Total interest and lease revenue recognized on leases during the year ended June 30, 2022 was \$80,733 and \$44,017, respectively.

NOTE 9 - DEFICIT FUND BALANCES/NET POSITION

The following funds had deficit fund balances at year end:

Fund Name	Amount	Reason for Deficit	How deficit will be eliminated
#2953 VFA Program	(49)	Expenditures exceeded revenues for FY 2022	Grant Collect in FY 2023
#2976 Immunization	(4,332)	Expenditures exceeded revenues for FY 2022	Grant Collect in FY 2023
#2991 ARPA	(276,192)	Expenditures exceeded revenues for FY 2022	Grant Collect in FY 2023
#3539 RSID #139 Sandy Hill	(3,491)	Expenditures exceeded revenues for FY 2022	Tax collection in FY 2023
#3549 RSID #149 Swan Horseshoe	(15,723)	Expenditures exceeded revenues for FY 2022	Tax collection in FY 2023
#3554 RSID #154 Little Mountain	(18,391)	Expenditures exceeded revenues for FY 2022	Tax collection in FY 2023
#4259 Evergreen Sidewalk	(1,358)	Expenditures exceeded revenues for FY 2022	Grant Collect in FY 2023
#7016 Subdivision Trust	(3,836)	Expenditures exceeded revenues for FY 2022	Revenue Collect in FY 2023

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 10 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Short-Term Interfund Receivables/Payables

Individual interfund balances at the fiscal year-end were as follows:

Receivable Fund	Payable Fund	Amount
1000-General Fund, Major governmental fund	2283-Buckle Up Flathead, Non major governmental fund	\$ 6,969
1000-General Fund, Major governmental fund	2916-BCC/Drug Investigation Team, Non major governmental fund	27,202
1000-General Fund, Major governmental fund	2922-High Intensity Drug Trafficking Area, Non major governmental fund	38,227
1000-General Fund, Major governmental fund	2928-War Supplemental Grant, Non major governmental fund	47,224
1000-General Fund, Major governmental fund	2936-National Childrens Alliance, Non major governmental fund	18,744
1000-General Fund, Major governmental fund	2961-PREP Grant, Non major governmental fund	3,767
1000-General Fund, Major governmental fund	2965-Community youth Suicide Prevention, Non major governmental fund	140,964
1000-General Fund, Major governmental fund	2974-Consortia II/Ryan White, Non major governmental fund	2,758
2270-Health Fund, Non major governmental fund	2374-Home Health, non major governmental fund	168,809
3400-RSID Revolving Fund, Non major	3539-Sandy Hill RSID #139, Non major governmental fund	3,491
3400-RSID Revolving Fund, Non major	3549-Swan Horseshoe RSID #149, Non major governmental fund	15,723
3400-RSID Revolving Fund, Non major	3554-Little Mountain RSID #154, Non major governmental fund	18,391
		<u>\$ 492,269</u>

These internal loans were utilized for cash flow purposes.

B. Interfund Transfers

The County uses interfund transfers for regular re-occurring internal charges, such as debt service, supplies and materials, capital project fund transfers, and services provided. The following is an analysis of transfers in and out during the fiscal year 2022:

	Transfers in:				Total Transfers Out
	General	County Building	Nonmajor Governmental	Nonmajor Enterprise	
Transfers out:					
General Fund	\$ -	\$ 3,990,000	\$ 1,635,491	\$ -	\$ 5,625,491
Road	-	-	740,662	-	740,662
Nonmajor governmental funds	87,046	2,770,344	11,929,932	-	14,787,322
Enterprise funds	-	-	8,917	30,000	38,917
Total transfers in	<u>\$ 87,046</u>	<u>\$ 6,760,344</u>	<u>\$ 14,315,002</u>	<u>\$ 30,000</u>	<u>\$ 21,192,392</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS

General Information about the Pension Plan(s):

All full-time County employees are covered under one of the following retirement plans: Montana Public Employees Retirement System (PERS), Sheriffs Retirement System (SRS), or Teachers Retirement System (TRS). The plans are established by State law and administered by the State of Montana. The plans are cost-sharing multiple-employer defined benefit plans (the PERS also has a defined contribution option) that provide retirement, disability and death benefits to plan members and beneficiaries, with amounts determined by the State.

Flathead County's Proportionate Sum of PERS and SRS pension amounts - combined:				
	<u>County's Proportionate Share Associated With</u>		<u>Total Pension</u>	
	<u>PERS</u>	<u>SRS</u>	<u>Amount</u>	
Net pension liability	\$ 21,766,476	\$ 5,281,572	\$	27,048,048
Deferred outflows of resources	\$ 5,383,659	\$ 3,583,817	\$	8,967,476
Deferred inflows of resources	\$ 9,636,511	\$ 3,680,752	\$	13,317,263
Pension expense	\$ 42,063	\$ 51,916	\$	93,979

Following are detail disclosures for each retirement plan, as required by GASB Statement 68.

1. Public Employee Retirement System (PERS):

Plan Description

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established on July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State and local governments, certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

Benefits provided

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Summary of Benefits

Eligibility for benefit:

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service
 - Age 65, regardless of membership service
 - Any age, 30 years of membership service
- Hired on or after July 1, 2011
 - Age 65, 5 years of membership service
 - Age 70, regardless of membership service

Early Retirement:

- Hired prior to July 1, 2011
 - Age 50, 5 years of membership service
 - Any age, 25 years of membership service
- Hired on or after July 1, 2011
 - Age 55, 5 years of membership service

Second Retirement: (requires returning to PERS-covered employer or PERS service)

- Retired before January 1, 2016, and accumulate less than 2 years additional service credit or retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018);
 - No service credit for second employment;
 - Start the same benefit amount the month following termination; and
 - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016, and accumulate at least 2 years of additional service credit:
 - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016, and accumulate 5 or more years of service credit:
 - The same retirement as prior to the return to service;
 - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011, highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011, highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013, 110% annual cap on compensation considered as a part of a member's highest average compensation.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Monthly benefit formula

- Members hired prior to July 1, 2011
 - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
 - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011
 - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
 - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
 - 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, **inclusive** of all other adjustments to the member's benefit.

- 3.0% for members hired **prior to** July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - (a) 1.5% for each year PERS is funded at or above 90%;
 - (b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - (c) 0% whenever the amortization period for PERS is 40 years or more.

Contributions

The State Legislature has the authority to establish and amend contribution rates. Member and County contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by the County.

Special Funding

The state of Montana, as the non-employer contributing entity, paid to the Plan additional contributions that qualify as *special funding*. Those Counties who received *special funding* are all participating employers.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Not Special Funding

Per Montana law, state agencies and universities paid their own additional contributions. The County-paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as County contributions.

Fiscal Year	Member		Local Government	
	Hired <7/01/11	Hired >7/01/11	County	State
2022	7.9%	7.9%	8.87%	0.10%
2021	7.9%	7.9%	8.77%	0.10%
2020	7.9%	7.9%	8.67%	0.10%
2019	7.9%	7.9%	8.57%	0.10%
2018	7.9%	7.9%	8.47%	0.10%
2017	7.9%	7.9%	8.37%	0.10%
2016	7.9%	7.9%	8.27%	0.10%
2015	7.9%	7.9%	8.170%	0.10%
2014	7.9%	7.9%	8.070%	0.10%
2012-2013	6.9%	7.9%	7.070%	0.10%
2010-2011	6.9%		7.070%	0.10%
2008-2009	6.9%		6.935%	0.10%
2000-2007	6.9%		6.800%	0.10%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1, following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. County contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional County contributions including the 0.27% added in 2007 and 2009, will terminate on January 1, following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contribution rates.
 - b. Effective July 1, 2013, the County is required to make contributions to working retirees' compensation. Member contributions for working retirees are not required.
 - c. The portion of the County contributions allocated to the Plan Choice Rate (PCR) are included in the County's reporting. The PCR was paid off effective March 2016, and the contributions previously directed to the PCR are now directed to member accounts.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

3. Non-County Contributions:
- a. Special Funding
 - i. The State contributed 0.1% of members' compensation on behalf of local government entities.
 - ii. The State contributed 0.37% of members' compensation on behalf of school district entities.
 - iii. The State contributed a Statutory Appropriation from the General Fund of \$34,290,660.

GASB Statement 68 allows that a measurement date of up to 12 months before the County's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the County's and the State of Montana's NPL for June 30, 2021 and 2020, are displayed below. The County's proportionate share equals the ratio of the County's contributions to the sum of all County and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The County recorded a liability of \$21,766,476 and the County's proportionate share was 1.20043%.

As of measurement date	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
County Proportionate Share	\$ 21,766,476	\$ 32,685,737	1.20043%	1.23894%	-0.0385%
State of Montana Proportionate Share associated with the County	6,411,971	10,288,577	0.35416%	0.38998%	-0.0358%
Total	\$ 28,178,447	\$ 42,974,314	1.554594%	1.628920%	-0.074326%

Changes in actuarial assumptions and methods

The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

Changes in benefit terms

There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share

There were no changes to the Plan between the measurement date of the collective NPL and the County's reporting date that are expected to have a significant effect on the County's proportionate share of the collective NPL.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Pension Expense

At June 30, 2021, the County recognized a Pension Expense of \$42,063 for its proportionate share of the Plan's pension expense. The County also recognized grant revenue of \$1,816,912 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the County.

As of measurement date	Pension Expense as of 6/30/2021	Pension Expense as of 6/30/2020
County's Proportionate Share of PERS	\$ 42,063	\$ 3,994,530
County Grant Revenue - State of Montana Proportionate Share	1,816,912	1,682,615
Total	\$ 1,858,975	\$ 5,677,145

At June 30, 2021, the County reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 232,288	\$ 157,567
Projected Investment Earnings vs. Actual Investment Earnings	-	8,817,826
Changes in Assumptions	3,224,020	-
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	172,716	661,118
County Contributions Subsequent to the Measurement Date	1,754,635	
Total	\$ 5,383,659	\$ 9,636,511

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the County's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2022	\$ (96,095)
2023	(966,790)
2024	(2,129,730)
2025	(2,814,867)
Thereafter	\$ -

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Actuarial Assumptions

The total pension liability as of June 30, 2021, was determined on the results of an actuarial valuation date of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.06%
Admin Expense as % of Payroll	0.28%
General Wage Growth*	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 4.8%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January increases by the applicable percentage (provided below) each January, inclusive of all	
• Members hired on or after July 1, 2007	3.00%
• Members hired between July 1, 2007 & June 30, 2013	1.50%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.50%
• The 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Retirees	PR-2000 Combined Mortality Table with no projections

Discount Rate

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, County, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Service, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in the *2021 OASDI Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the table below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	3.0%	-0.33%
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Natural Resources	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	5.0%	3.02%
Total	100%	

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the County's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.06%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.06%)	Current Discount Rate (7.06%)	1.0% Increase (8.06%)
County's Net Pension Liability	\$34,550,887	\$21,766,476	\$11,043,323

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Public Employee Retirement System (PERS) (continued)

PERS Disclosure for the defined contribution plan

Flathead County contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and County contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating County. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the County's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2021, the PERS-DCRP County did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 340 employers that have participants in the PERS-DCRP totaled \$1,103,889.

Pension plan fiduciary net position

The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 596200131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

2. Sheriffs' Retirement System (SRS)

Plan Description

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Sheriffs' Retirement System (SRS): (continued)

Summary of Benefits

SRS provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement and monthly benefit formula:

- 20 years of membership service.
- 2.5% of HAC x years of service credit.

Early retirement:

- Age 50 with 5 years of membership service.
- This benefit calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Second Retirement:

Applies to retirement system members re-employed in an SRS position on or after July 1, 2017:

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - Is not awarded service credit for the period of reemployment;
 - Is refunded the accumulated contributions associated with the period of reemployment;
 - Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - Does not accrue post retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - Is awarded service credit for the period of reemployment;
 - Starting the first month following termination of service, receives:
 - The same retirement benefit previously paid to the member; and
 - A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' rehire date, and
 - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - On the initial retirement benefits in January immediately following second retirement, and
 - On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Member's compensation period used in benefit calculation

- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap

- Hired on or after July 1, 2013: 110% annual cap on compensation considered as a part of a member's HAC.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Sheriffs' Retirement System (SRS): (continued)

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- 3.0% for members hired **prior to** July 1, 2007
- 1.5% for members hired **on or after** July 1, 2007

Contributions

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and County contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating Counties. Member and County contribution rates are shown in the table below.

Fiscal Year	Member	County
2018-2021	10.495%	13.115%
2010-2017	9.245%	10.115%
2008-2009	9.245%	9.825%
1998-2007	9.245%	9.535%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows that a measurement date of up to 12 months before the County's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the County's NPL for June 30, 2021 and 2020, are displayed below. The County's proportionate share equals the ratio of the County's contributions to the sum of all Counties' contributions during the measurement period. The County recorded a liability of \$5,281,572 and the County's proportionate share was 7.2509%.

As of measurement date	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
County Proportionate Share	\$ 5,281,572	\$ 8,675,743	7.2509%	7.1179%	0.0014%
Total	\$ 5,281,572	\$ 8,675,743	7.2509%	7.1179%	0.0014%

Changes in actuarial assumptions and methods

The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%

Changes in benefit terms

There have been no changes in benefit terms since the previous measurement date.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Sheriffs' Retirement System (SRS): (continued)

Changes in proportionate share

There were no changes to the Plan between the measurement date of the collective NPL and the County's reporting date that are expected to have a significant effect on the County's proportionate share of the collective NPL.

Pension Expense

At June 30, 2021 measurement date, the County recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2021	Pension Expense as of 6/30/2020
County's Proportionate Share of SRS	\$ 51,916	\$ 692,097
Total	\$ 51,916	\$ 692,097

Recognition of Deferred Inflows and Outflows

At June 30, 2021, the County reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 683,777	\$ -
Projected Investment Earnings vs. Actual Investment Earnings	-	3,569,896
Changes in Assumptions	2,000,478	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	110,856
County Contributions Subsequent to the Measurement Date	899,562	
Total	\$ 3,583,817	\$ 3,680,752

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the County's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2022	\$ (125,716)
2023	(37,951)
2024	(124,072)
2025	(708,759)
Thereafter	\$ -

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Sheriffs' Retirement System (SRS): (continued)

Actuarial Assumptions

The total pension liability as of June 30, 2021, was determined by an actuarial valuation date of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement.

Among those assumptions were the following:

Investment Return (net of admin expense)	7.06%
Admin Expense as % of Payroll	0.16%
General Wage Growth*	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 6.3%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment	
• Requires 12 full months of retirement before GABA will be made	3.00%
• Members hired prior to July 1, 2007	1.50%
• Members hired on or after July 1, 2007	
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Retirees	PR-2000 Combined Mortality Table with no projections

Discount Rate

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and the County will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2124. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 - STATE-WIDE RETIREMENT PLANS (CONTINUED)
Sheriffs' Retirement System (SRS): (continued)

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Service, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in the *2021 OASDI Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the below table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash Equivalents	3.0%	-0.33%
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Natural Resources	5.0%	4.06%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100%	

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the County's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.06%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.06%)	Current Discount Rate (7.06%)	1.0% Increase (8.06%)
County's Net Pension Liability	\$11,155,594	\$5,281,572	\$487,793

Pension plan fiduciary net position

The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report (ACFR)* and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 596200131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description

The County maintains a single-employer defined benefit healthcare plan called the Flathead County Employee Group Benefits Plan. This plan is self-insured and provides medical, vision, and dental benefits to current employees, terminated employees, retirees, and Flathead Municipal Airport Authority employees, both active and retired. The plan is reported as an internal service fund on the County’s financial statements and is administered by Allegiance Benefit Plan Management, Inc. Benefit provisions are set annually by the Board of County Commissioners and may be revoked or altered at any time. Terminated employees may remain on the County’s health insurance plan for up to 18 months if they pay the monthly premiums. This benefit is required under the Federal COBRA law. A retiree is considered eligible for coverage under this plan only if the retiree was covered under this plan as a participant on his or her last day of active service for the County prior to retirement, and subject to the terms of MCA 2-18-704. Retirees may remain on the County’s health plan, provided they pay the monthly premiums. A retiree’s dependent(s), upon the death of the retiree, is also eligible if the retiree was eligible for coverage and covered under this plan, subject to the terms of MCA 2-18-74. Normal retirement eligibility is age 65 or age 60, and 5 years of service or 30 years of service. Early retirement eligibility is age 50 and 5 years of service or 25 years of service.

County Active Participants	444
County Inactive Participants	10
Total Participants	454

Funding Policy

The County’s other post-employment benefit (OPEB) consists of the above described post-employment healthcare benefits. The County has accounted for this OPEB cost on a pay-as-you-go basis. The County’s funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds. The County’s annual OPEB cost consists of an implied rate subsidy since retirees and current employees are in the same plan, as well as a cost for future benefits of current employees. The County’s policy at this time is not to fund the OPEB obligation.

OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources Related to OPEB

The County’s annual OPEB asset of \$49,363 was measured as of June 2022, and was determined by taking the results of the June 30, 2021 actuarial valuation and applying standard roll forward procedures.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	3.50%
Discount Rate	2.18% as of the measurement date
Pre-Medicare health care cost trend rate	6.3% in the first year, trending down to 5.7% over 6 years

The discount rate was based on S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2021.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Mortality rates were based on the RP-2000 Combined Mortality Table Projection BB.

Changes in the Total OPEB Liability

	Total OPEB Asset Flathead County
Balance at July 1, 2020	\$ (931)
Changes for the year:	
Service Cost	(13,979)
Interest	(41)
Difference between expected and actual experience	(27,071)
Employer Contributions	(1,695)
Change in assumptions	(5,646)
	\$ (49,363)

For the year ended June 30, 2022, the County recognized OPEB expense of \$125,426. At June 30, 2022, the County reported deferred inflows of resources of \$652,015.

Sensitivity of the total OPEB liability to changes in the discount rate. The following present the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	Sensitivity Analysis of Discount Rate		
	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB Liability	\$ (51,103)	\$ (49,363)	\$ (46,857)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it was calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current health cost trend rates:

	Health Care Sensitivity Analysis		
	1% Decrease (5.2%)	Trend Rate (6.2%)	1% Increase (7.2%)
Total OPEB Liability	\$ (45,957)	\$ (49,363)	\$ (53,279)

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

For the year ended June 30, 2022, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources Flathead County
Beginning Balance	\$ (728,849)
Differences between expected and actual experience	(27,071)
Current year amortization of experience differences	109,632
Current year amortization of assumption changes	(5,647)
Changes in Assumptions	(80)
Ending Balance	<u>\$ (652,015)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Flathead County
2022	\$ (68,313)
2023	(65,105)
2024	(65,105)
2025	(65,105)
2026	(65,105)
Thereafter	<u>(323,282)</u>
Total	<u>\$ (652,015)</u>

NOTE 13 - LOCAL RETIREMENT PLANS

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

NOTE 14 – CUSTODIAL COMPONENT UNIT-DEFERRED INFLOWS OF RESOURCES

The components of deferred inflows of resources are related to leases receivable. Of the balance, \$2,996,023 is related to a lease at the Glacier Rail Park. See Note 8 for more information about these leases.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

NOTE 15 - RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the County as of June 30, 2022. These amounts are reported within the cash/investment account on the Statement of Net Position.

Description	Amount	Reason
Williams Lane RSID #141	\$ 7,854	Bond Covenant Requirement
Solid Waste	22,649,146	Restricted for closure and post-closure care costs
	<u>\$ 22,657,000</u>	

NOTE 16 - FUND BALANCE

In accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies governmental fund balances as follows:

Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. Flathead County’s nonspendable fund balance consists of inventory and prepaid items.

Restricted – includes fund balance amounts that are constrained for specific purposes, which are externally imposed by providers such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action (board resolution) of the highest level of decision-making authority and does not lapse at year-end. The Flathead County Commissioners amended Resolution #2299E to commit all non-restricted special revenue fund balances. To modify or rescind a fund balance commitment, the Flathead County Commissioners may issue another resolution and revise the commitment.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. The governing body, by its adoption of Fund Balance Classification Policy, has delegated authority to assign amounts to the Finance Director based on future budget expenditures. Assigned fund balance may become unassigned by the same action.

Unassigned – includes positive fund balance within the General Fund, which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

Flathead County adopted a fund balance classification policy that defines expenditure order of fund balance. Resource categories for all governmental funds, when both restricted and unrestricted funds are available for an expenditure, as follows: Restricted, Committed, Assigned, and Unassigned. For unrestricted funds, the order of spending will be: Committed, Assigned, and Unassigned.

No specific circumstances exist in which unrestricted fund balance in the General Fund can be spent. It is determined annually in the budget process, which is formally adopted by the County Commission. The County does not have a formal minimum fund balance policy.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 16 - FUND BALANCE (CONTINUED)

The following table reflects detailed information about the nature and/or purpose for nonspendable, restricted, committed, and assigned fund balance.

	General Fund	2300 Sheriff	2991 ARPA	4012 County Building	Nonmajor Governmental Funds	Total Governmental Funds
Non Spendable:						
Inventories-materials for road & bridge	\$ -	\$ -	\$ -	\$ -	\$ 1,637,555	\$ 1,637,555
Prepaid Items	171,737	-	-	-	62,230	233,967
Restricted for:						
General government						
County planning services	-	-	-	-	362,104	362,104
Other general government services	-	-	-	-	65,922	65,922
Public Safety						
Emergency/Disaster preparedness	-	-	-	-	202,169	202,169
Search & Rescue services	-	-	-	-	62,962	62,962
Drug Trust Fund	-	-	-	-	318,417	318,417
Emergency Medical Services	-	-	-	-	183,153	183,153
Other Sheriff grants	-	-	-	-	362,365	362,365
Other Sheriff services	-	4,169,063	-	-	-	4,169,063
Public Works						
Road services	-	-	-	-	3,402,902	3,402,902
Noxious weed services	-	-	-	-	212,240	212,240
Junk vehicle grant	-	-	-	-	209,623	209,623
Gas Tax	-	-	-	-	475,195	475,195
Other public works services	-	-	-	-	14,496	14,496
Public Health						
General Health department services	-	-	-	-	1,596,076	1,596,076
Mosquito services	-	-	-	-	133,308	133,308
Family Planning grant	-	-	-	-	614,884	614,884
Other Health Grants	-	-	-	-	1,761,492	1,761,492
Social & economic services						
Agency on Aging services	-	-	-	-	411,414	411,414
Nutrition services for aging	-	-	-	-	881,166	881,166
Culture & recreation						
Park & Recreation services	-	-	-	-	120,029	120,029
Debt Service	-	-	-	-	1,371,240	1,371,240
Capital Projects	-	-	-	-	7,297,502	7,297,502
Committed for:						
General government:						
General county government retirement	-	-	-	-	1,361,207	1,361,207
General county government group insurance	-	-	-	-	1,896,077	1,896,077
Other general government services	-	-	-	-	3,225,834	3,225,834
Public safety						
Fire Service	-	-	-	-	355,280	355,280
911 Emergency	-	-	-	-	2,747,523	2,747,523
Other public safety services	-	-	-	-	1,286,352	1,286,352
Public works						
Bridge projects	-	-	-	-	563,842	563,842
Public health						
Home Health services	-	-	-	-	53,809	53,809
Animal Shelter Donations	-	-	-	-	342,991	342,991
Social & economic services						
Transportation services	-	-	-	-	356,800	356,800
Agency on Aging services	-	-	-	-	508,160	508,160
4H/Extension services	-	-	-	-	75,200	75,200
Culture & recreation:						
Parks	-	-	-	-	1,036,520	1,036,520
Library	-	-	-	-	422,686	422,686
Other culture & recreation services	-	-	-	-	649,027	649,027
Capital projects	-	-	-	15,612,943	7,931,968	23,544,911
Unassigned:	12,089,142	-	(276,192)	-	(76,680)	11,736,270
	<u>\$ 12,260,879</u>	<u>\$ 4,169,063</u>	<u>\$ (276,192)</u>	<u>\$ 15,612,943</u>	<u>\$ 44,495,040</u>	<u>\$ 76,261,733</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 17 - RESTATEMENT

The beginning government activities net position was increased by \$5,416,311. The restatement was due to an unrecorded donated asset and related depreciation of \$5,527,806 and change in accumulated depreciation in the amount of \$111,495. The beginning business activities net position was decreased by \$9,109 due to project re-classification.

NOTE 18 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and Federal laws and regulations require that Flathead County place a final cover on its landfill when it stops accepting waste and perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, the landfill reports a portion of these closure and post-closure care costs as an operating expense each period. The costs expensed during a period are based on landfill capacity used as of each balance sheet date. The \$14,325,501 reported as landfill closure and post-closure liability at June 30, 2022, represents the cumulative amount reported to date based on the use of 73.76% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$5,096,091 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure in 2022. Actual costs may be different due to inflation, deflation, technology, or changes in applicable laws or regulations. The County expects the landfill to close in 2060, therefore, there are 40 years remaining of useful life.

The County is required by State and Federal laws and regulations to demonstrate financial assurance for the costs of closure and post-closure care costs. For the fiscal year ended June 30, 2022, Flathead County demonstrated its ability to handle closure and post-closure care costs by passing the local government financial test.

NOTE 19 - TAX ABATEMENTS

New & Expanding Industries

Under the Montana Code Annotated, Title 15, Chapter 24, Part 14, the County approves incentives for qualified new or expanding industries located in Flathead County. The tax incentives are for real or personal property taxes. To be eligible for the benefit, the taxpayer must apply and be approved by the County. In order to qualify, the taxpayer must invest a minimum of \$50,000 worth of qualifying improvements or modernized processes within the first 5 years after construction permit is issued. Generally, the taxpayer commits to invest the statutory minimum and often includes a proposal to hire a certain number of additional employees in response to the entity's expansion. The County has not made any commitments as part of the agreements other than to reduce taxes.

The taxpayer receives a credit against property taxes in the form of a certain percentage reduction. The County manually applies the applicable credit amount to reduce the property tax bill. If property taxes were abated, but the taxpayer did not meet the eligibility requirements, the recapture amount is equal to the amount of taxes abated, plus interest and penalties for nonpayment of property taxes.

For the fiscal year ended June 30, 2022, the County abated property taxes totaling \$45,321.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 20 - JOINT VENTURES

Joint ventures are independently constituted entities generally created by two or more governments for a specific purpose and are subject to joint control, in which the participating governments retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

City-County Health Department

The City-County Health Department operates under an interlocal agreement between Flathead County and the City of Kalispell. The Department operates under the supervision and control of the City-County Health Board. The Board consists of seven members, six of whom are appointed by the Board of County Commissioners. The Department is financed, in addition to revenue generated by providing health services, by the City and the County levying an identical mill levy subject to MCA 15-10-420, in order that all property within the City of Kalispell and all property in Flathead County outside the City limits are taxed equally. The operation is accounted for in the County Health Fund and is included in the general-purpose financial statements of Flathead County within the Special Revenue Fund.

NOTE 21 - SERVICES PROVIDED TO OTHER GOVERNMENTS

Flathead County provides various financial services to other governmental entities located within the County. The County serves as the billing agent, cashier, and treasurer for tax and assessment collections for various taxing jurisdictions. The County also serves as a bank for such agencies as school districts, irrigation districts, rural fire districts, and other special purpose districts. The funds collected and held by the County for other entities are accounted for in custodial funds. Funds collected for incorporated cities and towns are periodically remitted to those entities by the County Treasurer. The County has not recorded any service charges for the services it provides other governmental entities.

NOTE 22 - RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in each of the past three fiscal years. There were no significant changes in how the County covered its risks in FY2022.

Insurance Policies

Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employees' torts, workers' compensation, and professional liabilities. Given the lack of coverage available, the County has no coverage for potential losses from environmental damages.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 22 - RISK MANAGEMENT (CONTINUED)

Insurance Pools

The County is a member of a self-insured pool offering property and liability coverage with 49 member counties and 300+ special districts. This pool, named the Montana Association of Counties Property & Casualty Trust, provides for property, liability, and public officials errors and omissions with \$300 million property limits and statutory tort liability limits of \$750,000/claim and \$1.5 million/occurrence. The Trust also provides for additional coverage for the above areas through excess insurance lines for varying amounts. The County purchases their own Fidelity & Crime policy with a limit of \$1 million. The Trust provides in-house claim administrative services. The Trust has entered into an agreement with the Montana Association of Counties to provide general administrative services. The counties do not exercise control over the budgeting and financing of the Trust's activities.

Audited financial statements for the fiscal year ended September 30, 2022, are available from the Montana Association of Counties Property & Casualty Trust 2715 Skyway Drive Helena, MT 59602-1213.

Self Insurance

The County provides medical insurance coverage for its employees via a self-insured plan administered by Allegiance Benefit Plan Management, Inc. The plan provides medical, dental, and vision benefits and is operated as an Internal Service Fund. It is funded by premiums charged to each department, based on employees enrolled in that department, premiums from retirees electing to remain under the County's plan, and premiums from employees enrolled in the coverage, prorated for part-time eligible employees. For the period of July 1, 2021-June 30, 2022, the County paid \$1,155 per month for each covered full-time employee enrolled in the Traditional Plan. After a \$1,500 deductible for individual and \$4,500 deductible for family, the plan pays 75% of claims and the employee pays 25%. The employee's out-of-pocket maximum includes the annual deductibles and is \$4,000 for individual and \$8,000 for families. For each covered full-time employee enrolled in the high deductible health plan (HDHP) the County contributed \$1,035 per month towards the monthly premium and \$120 per month towards the employee's Health Savings Account. The HDHP has a \$5,000 deductible for individual and \$10,000 deductible for family, which is also the out-of-pocket maximum. After the out-of-pocket is met on either the Traditional or the HDHP, the plan pays 100%, up to a stop-loss amount of \$160,000.

These are estimates of claims that have not yet been received as of the statement of net position date. The IBNR has been calculated by Allegiance Benefit Plan Management, Inc. by statistically looking at claims reported after June 30th that occurred prior to that date and has reported that amount to the County to record as a liability.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 22 - RISK MANAGEMENT (CONTINUED)

A reconciliation of claims payable follows:

	June 30, 2021	June 30, 2022
Claims payable, beginning of year	\$ 237,402	\$ 587,993
Claims incurred	5,572,431	4,335,426
Claims paid	(5,221,840)	(4,344,893)
Claims payable, end of year	\$ 587,993	\$ 578,526

NOTE 23 - NOVEL CORONAVIRUS PANDEMIC

In early 2020, the global economy was disrupted by the novel coronavirus (COVID-19) pandemic, including Flathead County. The extent of the impact of COVID-19 on the County’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the County’s employees and Flathead County taxpayers, all of which are uncertain and cannot be predicted. With waves of new COVID-19 variants, the full extent and duration of the impact of COVID-19 on the County’s operations and financial performance remains unknown.

NOTE 24 - SUBSEQUENT EVENT

On August 2, 2022, Flathead County received the second installment of the American Rescue Program Act of \$10,081,550. On October 25, 2022, Flathead County received the first installment of the Local Assistance and Tribal Consistency Fund of \$6,000,000. The second installment will be sent in 2023.

As a result of economic uncertainty and volatility in financial markets, various investment securities held by the County have incurred significant declines in fair value since June 30, 2022. The markets continue to evolve rapidly, and management is not able at this time to estimate the full impact on the County’s financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION

**Total Liability and Related Ratios
Other Postemployment Benefits**

Last 10 Fiscal Years*

* The schedule(s) are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the schedule(s) present information for those year(s) for which information is available.

Total OPEB Liability	2018	2019	2020	2021	2022
Service Costs	\$ 53,633	\$ 6,664	\$ (9,796)	\$ (16,189)	\$ (13,979)
Interest	31,203	26,665	8,891	2,866	(40)
Change in assumptions	1,138	(447,224)	(145,670)	(86,485)	(5,647)
Change in benefit Payments	(65,813)	(51,702)	(62,724)	(33,212)	(28,766)
FECC Additions	-	-	-	7,108	-
Net Change in total OPEB Liability	20,161	(465,597)	(209,299)	(125,912)	(48,432)
Total OPEB liability-beginning	779,716	799,877	334,280	124,981	(931)
Total OPEB liability-ending	\$ 799,877	\$ 334,280	\$ 124,981	\$ (931)	\$ (49,363)

Covered-employee payroll 24,019,403 24,185,818 25,035,115 24,010,196 24,079,162

Total OPEB liability as a percentage of covered employee payroll 3.33% 1.38% 0.499% -0.004% -0.205%



This page intentionally left blank.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits

Actuarial Methods

Financial Data

No assets of the sponsor meet the definition of plan assets under GASB 74 or 75.

Accounting Policies

The unfunded actuarial accrued liability is amortized over a 20-year period on an open basis beginning June 30, 2017.

Funding Policy

Flathead County funds the benefits on a pay-as-you-go basis from the general assets.

Actuarial Cost Method

The actuarial funding method used to determine the cost of the Flathead County Employee Group Benefits Plan is the entry age normal funding method. The key definition under this method is that the accrued liability is the present value of future benefits less the present value of future normal costs, where the entry age normal cost is the amount of level contribution such that the present value of future normal costs at entry age is exactly equal to the present value of future benefits at entry age. That is, the accrued liability is defined as the present value of prior normal cost deposits. For liability that is not covered by assets of the plan, there is an unfunded liability to be funded over a stipulated period in accordance with an amortization schedule.

A detailed description of the calculation follows:

- An individual's present value of future benefit at entry age is calculated as the monthly benefit due at the point of separation.
- The normal cost at entry age is the present value of future benefit divided by the working lifetime, accounting for interest and inflation assumptions.
- An individual's accrued liability is the present value of the future benefit for valuation purposes at the beginning of the plan year, and an individual's normal cost is the present value of the projected benefit payments that is attributed to the valuation year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates. Such accrued liabilities and normal costs reflect the accrued benefits as modified to obtain the benefits payable on those dates and the probability of the individual separating on those dates.

The plan's service cost is the sum of the individual normal costs, and the plan's accrued liability is the sum of the accrued liabilities for all participants under the plan.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits (continued)
Actuarial Methods (continued)

Benefits Not Included in the Valuation

Flathead County does not fund any portion of retiree life or long-term care insurance premiums; thus, there is no liability for life or long-term care calculated in this valuation.

The vision plan is covered as a voluntary benefit that is covered in full by the member, so has been excluded from this valuation.

Asset Valuation Method

Not applicable since no assets meet the definition of plan assets under GASB 74 or 75.

Changes since Prior Valuation

The GASB 75 actuarial valuation was updated for the following changes in assumptions:

Assumption	Description of Change
Discount Rate	Increased from 2.18% to 4.09%
Participation Rate- Retirees and Spouses	Modified to reflect recent experience-13% participation of Retirees, 60% of those cover spouses
Medical and Premium Trend	Decreased from 6.3% graded to 6.2% graded

Valuation and Measurement Date

June 30, 2022

Census Data

Census Data was provided by the County. The census Data was as of June 2021.

Liability Components

Medical: A liability exists for the implicit subsidy due to age.

Dental and Vision: The implicit subsidy for these benefits is insignificant and was not included in the calculation.

Cost Method

Entry age normal, determined as a level percent of projected pay

Funding Policy

Pay as you go

Discount Rate

4.09% Source: S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2022

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits (continued)
Actuarial Methods (continued)

Payroll Growth

3.5% Source: 6/30/20 Pension Valuations

General Inflation

3.0% per year

Mortality Rate

RP-2000 Combined Mortality Table Projection BB projected to 2020, males set back one year; consistent with PERS and SRS Pension Actuarial Valuations 6/30/20

Sample Rates		
Age	Male	Female
50	0.19%	0.16%
55	0.30%	0.25%
60	0.53%	0.41%
65	0.90%	0.76%
70	1.46%	1.32%

Termination Before Retirement

Source: PERS and SRS Pension Actuarial Valuations 6/30/20

Years of Service	PERS	SRS
0	30.00%	25.00%
1	22.50%	17.00%
2	15.00%	15.00%
3	12.50%	13.00%
4	10.00%	11.00%
5	10.00%	9.00%
6	8.00%	9.00%
7	6.00%	9.00%
8-10	6.00%	5.00%
11-14	4.00%	4.00%
15+	2.00%	3.00%

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Disability Rate

Source: PERS and SRS Pension Actuarial Valuations 6/30/20

Age	PERS	SRS
22	0.00%	0.00%
27	0.01%	0.10%
32	0.01%	0.10%
37	0.04%	0.10%
42	0.10%	0.40%
47	0.13%	0.40%
52	0.25%	0.40%
57	0.36%	0.40%
60	0.00%	0.40%
62	0.00%	0.00%

Retirement Rate

Source: PERS and SRS Pension Actuarial Valuations 6/30/20

Age	PERS		SRS
	<30 Yrs	30+ Yrs	
50	0%	10%	10%
51	3%	10%	10%
52	3%	10%	10%
53	3%	10%	10%
54	3%	10%	10%
55	3%	15%	15%
56	4%	15%	15%
57	5%	15%	15%
58	5%	15%	15%
59	6%	15%	15%
60	8%	15%	20%
61	15%	15%	20%
62	25%	25%	20%
63	15%	15%	20%
64	15%	15%	20%
65-66	30%	30%	100%
67-69	25%	25%	
70	100%	100%	

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Participation Rate

13% of eligible employees are assumed to elect the County’s healthcare coverage in retirement. Based on study of retirements in 2017 and 2021.

Spousal Coverage

Current active employees: 60% of the 13% assumed to take coverage are assumed to elect coverage for their spouse in retirement. Husbands are assumed to be 3 years older than their wives.

Current retired employees: Actual spouse information is used where available; otherwise husbands are assumed to be 3 years older than their wives.

Lapse Rates 65+

From Review of recent experience

Age	Rate
65	90%
66	50%
67	100%

Medical Trend

6.3% trended down to 5.7% over 6 years. Source: Price Waterhouse Coopers Assumption and Disclosure Study 2020

Premium Trend

The premium was assumed to increase at the same trend as medical trend.

Administrative Cost and Trend Rate

The fiscal year 20-21 admin cost of \$67.71 PMPM, from study of experience, trended at 3%

Medical Aging Factors

Source: Society of Actuaries 2013 Study “Health Care Costs – From Birth to Death”

Age	Male	Female
50	1.197	1.488
55	1.57	1.733
60	2.023	2.022
65	0.815	0.781

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Age Adjusted Medical Costs

Age	Male	Female
50	\$ 419	\$ 521
55	\$ 550	\$ 607
60	\$ 709	\$ 708
65	\$ 286	\$ 274

Flathead County
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED
June 30, 2022

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 Fiscal Years*

As of measurement date Reporting Date:	2014		2015		2016		2017		2018		2019		2020		2021		2022	
PERS																		
Flathead County proportion of the net pension liability	1.374768%	\$ 17,129,754	1.412216%	\$ 19,740,977	1.459300%	\$ 24,857,259	1.552700%	\$ 30,240,763	1.118100%	\$ 23,336,462	1.136211%	\$ 23,750,345	1.238936%	\$ 32,685,737	1.238936%	\$ 32,685,737	1.136211%	\$ 21,766,476
State of Montana's proportionate share of the Net Pension Liability associated with the Employer	209,180		242,484		303,727		383,775		7,804,404		7,723,693		10,288,577		10,288,577		6,411,971	
Total net Pension Liability	\$ 17,338,934	\$ 19,983,461	\$ 25,160,986	\$ 30,624,538	\$ 30,624,538	\$ 31,140,866	\$ 31,474,038	\$ 42,974,314	\$ 28,178,447	\$ 15,657,265	\$ 16,480,850	\$ 17,480,091	\$ 19,258,545	\$ 18,427,439	\$ 20,819,188	\$ 21,075,401	\$ 20,819,188	\$ 21,075,401
Flathead County covered payroll	109.40%		119.78%		142.20%		157.03%		126.64%		126.69%		157.00%		157.00%		103.28%	
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	79.87%		78.40%		74.71%		73.75%		73.47%		73.85%		68.90%		68.90%		79.91%	
Plan fiduciary net position as a percentage of the total pension liability																		
SRS																		
Flathead County proportion of the net pension liability	7.5972%	\$ 3,161,708	7.5758%	\$ 7,302,997	7.5052%	\$ 13,185,018	7.8308%	\$ 5,958,999	7.3953%	\$ 5,559,173	7.1165%	\$ 5,935,022	7.1165%	\$ 8,675,743	7.1179%	\$ 8,675,743	7.1179%	\$ 5,281,572
Flathead County covered payroll	64.35%		141.67%		248.86%		101.71%		96.89%		103.88%		143.55%		143.55%		80.15%	
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	87.24%		75.40%		63.00%		81.30%		82.68%		81.89%		75.92%		75.92%		86.94%	
Plan fiduciary net position as a percentage of the total pension liability																		
TRS																		
Flathead County proportion of the net pension liability	0.005100%	\$ 77,998	0.002800%	\$ 45,933	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -
State of Montana's proportionate share of the net pension liability	56,089		38,198		-		-		-		-		-		-		-	
Total net Pension Liability	\$ 134,087	\$ 84,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flathead County covered payroll	\$ 63,922	\$ 35,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	122.02%		128.72%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	
Plan fiduciary net position as a percentage of the total pension liability	70.36%		69.30%		66.69%		70.09%		69.09%		68.64%		64.95%		64.95%		n/a	

*The amounts presented for each fiscal year were determined as of June 30, the measurement date. Employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments are removed from the covered payroll report before the actuary calculates the employers proportionate share. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Flathead County
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED
June 30, 2022

SCHEDULE OF CONTRIBUTIONS

Last 10 Fiscal Years*

* The schedule(s) are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the schedule(s) present information for those year(s) for which information is available.

	2015	2016	2017	2018	2019	2020	2021	2022
PERS								
Contractually required contributions	\$ 1,358,088	\$ 1,461,082	\$ 1,612,201	\$ 1,557,453	\$ 1,612,397	\$ 1,667,024	\$ 1,879,097	\$ 1,754,635
Plan Choice Rate Required	48,319	28,098	-	-	-	-	-	-
Contributions in relation to the contractually required contribution	1,406,407	1,489,180	1,612,201	1,557,453	1,612,397	1,667,024	1,879,097	1,754,635
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Flathead County covered payroll	16,480,850	17,480,091	19,258,545	18,427,438	18,747,273	19,227,989	21,075,401	19,781,599
Contributions as a percentage of covered payroll	8.53%	8.52%	8.37%	8.45%	8.60%	8.67%	8.92%	8.87%
SRS								
Contractually required contributions	\$ 522,916	\$ 549,133	\$ 592,637	\$ 766,607	\$ 752,398	\$ 792,627	\$ 862,639	\$ 899,562
Contributions in relation to the contractually required contribution	522,916	549,133	592,637	766,607	752,398	792,627	862,639	899,562
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Flathead County covered payroll	5,155,000	5,298,187	5,858,983	5,737,792	5,713,104	6,043,660	6,589,791	6,859,021
Contributions as a percentage of covered payroll	10.14%	10.36%	10.12%	13.36%	13.17%	13.12%	13.09%	13.12%
TRS								
Contractually required contributions	\$ 6,024	\$ 1,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	6,024	1,546	-	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Flathead County covered payroll	35,684	-	-	-	-	-	-	-
Contributions as a percentage of covered payroll	16.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date. Employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments are removed from the covered payroll report before the actuary calculates the employers proportionate share. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Public Employees' Retirement System

Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2017:

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment,

general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump-sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000, who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contribution rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011, have a normal retirement age of 65. PERS DC members hired after July 1, 2011, who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011, who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Public Employees' Retirement System (Continued)

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.28%

Administrative Expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year-to-year based on the prior year's actual administrative expenses.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Sheriff Retirement System

Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2017:

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

- SRS employee contributions increase 1.25% from 9.245% to 10.495%.
- SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

Second Retirement Benefit – for SRS

Applies to retirement system members who return on or after July 1, 2017, to active service covered by the system from which they retired.

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - the same retirement benefit previously paid to the member, and
 - a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - on the initial retirement benefit in January immediately following second retirement, and
 - on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
 - A member who returns to covered service is not eligible for a disability benefit.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

SRS (continued)

Refunds

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump-sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.17%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

Teachers' Retirement System

Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

The 2013 Montana Legislature passed HB 377, which provides additional revenue and created a two-tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013, and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013, or after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The second-tier benefit structure for members hired on or after July 1, 2013, is summarized below.

- (1) **Final Average Compensation:** average of earned compensation paid in five consecutive years of full-time service that yields the highest average.
- (2) **Service Retirement:** Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55.
- (3) **Early Retirement:** Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55.
- (4) **Professional Retirement Option:** if the member has been credited with 30 or more years of service and has attained the age of 60 they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%.
- (5) **Annual Contribution:** 8.15% of member's earned compensation.
- (6) **Supplemental Contribution Rate:** On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5% if the following three conditions are met:
 - a. The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
 - b. The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
 - c. A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.
- (7) **Disability Retirement:** A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination.
- (8) **Guaranteed Annual Benefit Adjustment (GABA):**
 - a. If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

TRS (continued)

HB 377 increased revenue from the members, employers, and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
 - School District's contributions will increase from 7.47% to 8.47%
 - The Montana University System and State Agencies will increase from 9.85% to 10.85%.
 - The supplemental employer contribution will increase by 0.1% each fiscal year for the fiscal year 2014 thru the fiscal year 2024. For the fiscal years beginning after June 30, 2024, the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1), under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

Changes in actuarial assumptions and other inputs

Changes in actuarial assumptions and other inputs:

The following changes to the actuarial assumptions were adopted in 2020:

- The discount rate was lowered from 7.50% to 7.34%.
- The investment rate-of-return assumption was lowered from 7.50% to 7.34%.
- The inflation rate was reduced from 2.50% to 2.40%.

The following changes to the actuarial assumptions were adopted in 2019:

- The Guaranteed Annual Benefit Adjustment (GABA) for Tier Two members is a variable rate between 0.50% and 1.50% as determined by the Board. Since an increase in the amount of the GABA is not automatic and must be approved by the Board, the assumed increase was lowered from 1.50% to the current rate of 0.50% per annum.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

TRS (continued)

The following changes to the actuarial assumptions were adopted in 2018:

- Assumed rate of inflation was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

- For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.

The tables include margins for mortality improvement, which is expected to occur in the future.

- Mortality among disabled members was updated to the following:
 - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
 - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.
- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

The following changes to the actuarial assumptions were adopted in 2016:

The normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

TRS (continued)

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three-year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members “to account for larger than average annual compensation increases observed in the years immediately preceding retirement” is not applied to benefits expected to be paid to university members on account of death, disability, and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to “retain membership in the System” are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%.
- Payroll Growth Assumption was reduced from 4.50% to 4.00%.
- Assumed real wage growth was reduced from 1.00% to 0.75%.
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP

2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

TRS (continued)

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

Method and assumptions used in calculations of actuarially determined contributions:

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	29 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increase	3.25 to 7.76%, including inflation for Non-University Members and 4.25% for University Members;
Investment rate of return	7.50%, net of pension plan investment expense, and including inflation



This page intentionally left blank.

COMBINING AND INDIVIDUAL FUND STATEMENTS



This page intentionally left blank.

Flathead County, Montana
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	Special Revenue	Debt Service	Capital Project	Total
ASSETS				
Cash and Investments	\$ 27,579,786	\$ 1,333,638	\$ 15,413,428	\$ 44,326,852
Taxes and Assessments Receivable, Net	1,140,228	42,354	-	1,182,582
Special Assessments Receivable Deferred	-	2,543,165	-	2,543,165
Accounts Receivable, Net	422,824	-	-	422,824
Lease Receivable	1,383,783	-	-	1,383,783
Interest Receivable	7,997	1,048	22,574	31,619
Due from Other Funds	168,809	37,606	-	206,415
Due from Other Governments	1,747,843	-	333,661	2,081,504
Prepaid Expenditures	27,374	-	34,856	62,230
Inventories	1,637,555	-	-	1,637,555
Advances	140,000	-	-	140,000
Total Assets	<u>34,256,199</u>	<u>3,957,811</u>	<u>15,804,519</u>	<u>54,018,529</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	1,390,733	-	498,477	1,889,210
Accrued Payroll	841,012	-	-	841,012
Due to Other Funds	454,664	37,605	-	492,269
Unearned Revenue	694,553	-	50,000	744,553
Deposits Payable	8,150	-	-	8,150
Total Liabilities	<u>3,389,112</u>	<u>37,605</u>	<u>548,477</u>	<u>3,975,194</u>
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments	1,148,225	2,586,571	22,574	3,757,370
Unavailable Revenue - Lease	1,366,489	-	-	1,366,489
Unavailable Revenue - Other	424,436	-	-	424,436
Total Deferred Inflows of Resources	<u>2,939,150</u>	<u>2,586,571</u>	<u>22,574</u>	<u>5,548,295</u>
FUND BALANCE				
Nonspendable				
Inventory	1,637,555	-	-	1,637,555
Prepaid Expenditures	27,374	-	34,856	62,230
Restricted for:				
General Government	428,026	-	-	428,026
Public Safety	1,129,066	-	-	1,129,066
Public Works	4,314,456	-	-	4,314,456
Public Health	4,105,760	-	-	4,105,760
Social & Economic Services	1,292,580	-	-	1,292,580
Culture & Recreation	120,029	-	-	120,029
Debt Service	-	1,371,240	-	1,371,240
Capital Projects	-	-	7,297,502	7,297,502
Committed for:				
General Government	6,483,118	-	-	6,483,118
Public Safety	4,389,155	-	-	4,389,155
Public Works	563,842	-	-	563,842
Public Health	396,800	-	-	396,800
Social & Economic Services	940,160	-	-	940,160
Culture & Recreation	2,108,233	-	-	2,108,233
Capital Projects	-	-	7,931,968	7,931,968
Assigned to:				
Unassigned	(8,217)	(37,605)	(30,858)	(76,680)
Total Fund Balance	<u>27,927,937</u>	<u>1,333,635</u>	<u>15,233,468</u>	<u>44,495,040</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 34,256,199</u>	<u>\$ 3,957,811</u>	<u>\$ 15,804,519</u>	<u>\$ 54,018,529</u>



This page intentionally left blank.

Flathead County, Montana
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	Special Revenue	Debt Service	Capital Project	Total
REVENUES				
Taxes and Assessments	\$ 26,432,069	\$ 842,993	\$ -	\$ 27,275,062
Licenses and Permits	371,266	-	-	371,266
Intergovernmental Revenue	15,654,196	7,870	340,326	16,002,392
Charges for Services	4,899,099	-	-	4,899,099
Fines and Forfeitures	38,559	-	-	38,559
Miscellaneous Revenue	1,464,179	-	10,575	1,474,754
Investment Earnings	59,823	3,523	49,270	112,616
Net Inc(decrease) of investments	(573,248)	(12,696)	(321,032)	(906,976)
Total Revenues	48,345,943	841,690	79,139	49,266,772
EXPENDITURES				
Current Operations:				
General Government	4,267,418	-	26,226	4,293,644
Public Safety	8,159,454	-	-	8,159,454
Public Works	7,111,207	-	-	7,111,207
Public Health	8,455,126	-	29,356	8,484,482
Social and Economic Services	4,376,958	-	-	4,376,958
Culture and Recreation	4,180,072	-	27,571	4,207,643
Debt Service:				
Principal	213,821	851,202	-	1,065,023
Interest and Fiscal Charges	8,333	217,806	-	226,139
Capital Outlay	2,501,549	-	3,831,915	6,333,464
Miscellaneous	1,491,302	-	-	1,491,302
Total Expenditures	40,765,240	1,069,008	3,915,068	45,749,316
Excess (Deficiency) of Revenues Over Expenditures	7,580,703	(227,318)	(3,835,929)	3,517,456
OTHER FINANCING SOURCES (USES)				
Transfers in	8,060,498	-	6,254,504	14,315,002
Transfers (out)	(12,779,073)	-	(2,008,249)	(14,787,322)
Proceeds from the Sale of General Capital Assets	15,291	-	447,866	463,157
Total Other Financing Sources and Uses	(4,703,284)	-	4,694,121	(9,163)
Net Change in Fund Balance	2,877,419	(227,318)	858,192	3,508,293
Fund Balance - Beginning	25,050,518	1,560,953	14,375,276	40,986,747
Restatements	-	-	-	-
Fund Balance - Ending	\$ 27,927,937	\$ 1,333,635	\$ 15,233,468	\$ 44,495,040



This page intentionally left blank.

NONMAJOR SPECIAL REVENUE FUNDS

Nonmajor Special Revenue Funds are used to account for revenue derived from specific revenue sources that are legally restricted to expenditures for specific purposes.

Road (2110) – The Road Fund is used to account for revenues and expenditures associated with general road maintenance operations, road construction projects, and snow removal. Other areas of responsibility are encroachments for utility installations, approach encroachments, and subdivision road review. The principal source of revenue for this fund is property taxes. This fund is established based on Montana’s Code Annotated 7-14-2513.

Poor (2120) – This fund accounts for all financial transactions related to indigent burial and mental health costs within Flathead County. This fund is established based on Montana’s Code Annotated 53-2-322.

Bridge (2130) – This fund accounts for all financial transactions related to the construction and maintenance of bridges within Flathead County. This fund is established based on Montana’s Code Annotated 7-14-2502.

Noxious Weed (2140) – This fund accounts for all financial transactions related to maintaining and monitoring noxious weeds within Flathead County. This fund is established based on Montana’s Code Annotated 7-22-2142.

Predatory Animal (2150) – This fund accounts for all financial transactions related to the control of predatory animals within Flathead County. This fund is established based on Montana’s Code Annotated 81-7-201.

County Fair (2160) – This fund accounts for all financial transactions related to the operations of the Northwest County fair. This fund is established based on Montana’s Code Annotated 7-21-3410.

District Court (2180) – This fund accounts for all financial transactions related to Flathead County’s district court operations. This fund is established based on Montana’s Code Annotated 7-6-2511.

Comp Insurance (2190) – This fund accounts for all financial transactions related to Flathead County’s comprehensive insurance. This fund is established based on Montana’s Code Annotated 2-9-212.

Mosquito (2200) – This fund accounts for all financial transactions related to the maintenance and control of Flathead County’s mosquito population and is supported by a County-wide voted levy. This fund is established based on Montana’s Code Annotated 7-22-2432.

Park (2210) – This fund accounts for all financial transactions related to the establishment and maintenance of park land throughout Flathead County. This fund is established based on Montana’s Code Annotated 7-16-2102.

Parks/Cash in Lieu (2211) – This fund accounts for all financial transactions where developers have paid cash in lieu of land within their development. Expenditures relate to the establishment and maintenance of park land owned by Flathead County.

Park Donation (2213) – This fund accounts for donations for parks establishment and maintenance in Flathead County.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Trail Maintenance (2214) – This fund accounts for all financial transactions made in order to maintain existing trails.

Library (2220) – This fund accounts for all financial transactions related to the operations of the Imaginelf (Flathead County) library system. This fund is established based on Montana’s Code Annotated 22-1-304.

Planning (2251) – This fund accounts for all financial transactions related to the planning and zoning of areas within Flathead County. This fund is established based on Montana’s Code Annotated 76-2-102.

Emergency/Disaster (2260) – This fund accounts for all financial transactions related to a declared emergency or disaster within Flathead County. This fund is established based on Montana’s Code Annotated 10-3-405. This fund is supported by a County-wide (excluding Cities) levy.

Health (2270) – This fund accounts for all financial transactions related to the City County Health Department within Flathead County. This fund is established based on Montana’s Code Annotated 50-2-111 and 50-2-114.

Health Admin Grants (2271) – This fund accounts for all financial transactions related to Health Administrative Grants within Flathead County.

EMS Program (2272) – This fund accounts for all financial transactions related to overseeing rural emergency medical services throughout Flathead County. This fund is supported by a County-wide voted levy.

Special EMS Program (2273) – This fund accounts for all financial transactions related to special emergency medical services within Flathead County not covered under fund 2272. This fund is supported by a County-wide voted levy.

Area on Aging (2280) – This fund accounts for all financial transactions related to providing services to the aging population within Flathead County. This fund is established based on Montana’s Code Annotated 7-16-101.

Buckle Up Flathead (2283) – This fund accounts for all financial transactions governed under this federal grant administered by the U.S. Department of Health and Human Services.

4H/Extension (2290) – This fund accounts for all financial transactions related to the operations of the 4H and Extension program within Flathead County. This fund is established based on Montana’s Code Annotated 7-21-3203.

Animal Shelter Donations (2292) – This fund accounts for all financial transactions related to local donations directed to provide feed and care to homeless animals.

Children’s Advocacy Center (2320) – This fund accounts for all financial transactions governed under this local grant related to advocating on children’s behalf.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

School Co-Op Revolving (2340) – This fund accounts for all financial transactions related to supplying rural schools and other agencies within Flathead County paper at a bulk purchase price.

Big MT Communications Site (2350) – This fund accounts for all financial transactions related to the operations and maintenance of the Big Mountain Communications Site.

Retirement (2370) – This fund accounts for all financial transactions related to retirement benefits for Flathead County employees. This fund is established based on Montana’s Code Annotated 19-3-204.

Permissive Medical Levy (2372) – This fund accounts for revenues collected as a result of the permissive medical levy allowed by Montana’s Code Annotated 2-9-212.

Home Health (2374) – This fund accounts for all financial transactions related to providing home health services to residents of Flathead County. This fund is supported by local grants.

Group Insurance (2380) – This fund accounts for all financial transactions related to providing health insurance for Flathead County employees.

Search & Rescue Levy (2382) – This fund accounts for all financial transactions related to providing search and rescue within Flathead County. The fund is established based on Montana’s Code Annotated 7-32-235. This fund is supported by a County-wide voted tax levy.

Drug Forfeitures (2390) – This fund accounts for all financial transactions related to drug forfeiture property and money that has been seized by court order.

FC Fire Service Area (2391) – This fund accounts for all financial transactions related to overseeing fire service to all rural areas within Flathead County.

Halo Project (2393) – This fund is supported by donations made to senior service areas within Flathead County. Expenditures made from this fund pertain to the support of Flathead County’s aging population.

DUI Reinstatement (2394) – This fund accounts for all financial transactions related to this local grant.

Records Preservation (2395) – This fund accounts for all financial transactions related to the preservation and storage of Flathead County’s records. This fund is established based on Montana’s Code Annotated 7-4-2635.

Juvenile Detention (2396) – This fund accounts for all financial transactions related to juvenile detention within Flathead County.

Gas Tax (2820) – This fund accounts for all financial transactions pertaining to revenue received by the State of Montana for Flathead County’s share of gas tax and expenditures pertaining to the development and maintenance of County roads. This fund is established based on Montana’s Code Annotated 15-70-101.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Gas Tax – Special Road Allocation (2821) – This fund accounts for all financial transactions pertaining to revenue received by the State of Montana for Flathead County' share of gas tax and expenditures pertaining to the development and maintenance of County roads. This fund is established based on Montana's Code Annotated 15-70-130.

Junk Vehicle (2830) – This fund accounts for all financial transactions pertaining to the removal of junk vehicles within Flathead County. This fund is established based on Montana's Code Annotated 75-10-534.

Weed Truck Grant (2840) – This fund accounts for all financial transactions pertaining to a grant administered by the State of Montana to purchase a truck for the weed department operations. This fund is established based on Montana's Code Annotated 80-7-814.

Emergency Communication Center (2850) – This is the FECC's primary operating fund, and it accounts for all financial resources of the FECC except those required to be accounted for in other funds.

Emergency Communication Center (2851) (old) – This is the FECC's primary operating fund, and it accounts for all financial resources of the FECC except those required to be accounted for in other funds.

State 911 (2855) – This fund accounts for 9-1-1 enhancement revenues received from the State collected from a Statewide Emergency Telephone System 9-1-1 fee. It also accounts for offsetting expenditures related to the 9-1-1 dispatch service.

GIS-MT Land Information Act (2859) – This fund accounts for all financial transactions pertaining to GIS services within Flathead County. This fund was established based on Montana's Code Annotated 90-1-410.

I & R/Comm Service (2888) – This fund accounts for all financial transactions pertaining to the intake and referral for community services. This fund is supported by a federal grant administered by the U.S. Department of Health and Human Services.

Veterans Directed Care (2889) – This fund accounts for all financial transactions pertaining to the intake and referral for the Veterans Directed Care Program.

Sandy Hill Rural Maintenance District (2890) – This fund accounts for all maintenance transactions pertaining to Sandy Hill Road. This fund was established through the creation of the Rural Maintenance District.

PILT (2901) – The PILT Fund (Payment in Lieu of Taxes) is reserved for local governments (usually counties) that provide public services. The source of revenue for this fund is Payment in lieu of Taxes from the federal government for federally owned forest lands.

BCC/Drug Investigation Team (2916) – This fund accounts for all financial transactions pertaining to the drug investigation federal grant sponsored by the U.S. Department of Justice.

Children's Advocacy Center (2920) – This fund accounts for all financial transactions relating to the use of the Children's Advocacy Center.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

High Intensity Drug Trafficking (2922) – This fund accounts for all financial transactions pertaining to the Rocky Mountain High Intensity Drug Trafficking Area (HIDTA) federal grant sponsored by the Executive Office of the President.

Sheriffs Drug Trust (2923) – This fund accounts for all financial transactions related to drug forfeitures seized by Flathead County.

Drug Forfeiture/Fed Shared (2924) – This fund accounts for all financial transactions related to federally shared drug forfeiture programs.

War Supplemental/Stonegarden Grant (2928) – This fund accounts for all financial transactions pertaining to the war supplemental federal grant (Stonegarden Grant Program) sponsored by the Office of Domestic Preparedness-Homeland Security.

Bulletproof Vest Partnership (2930) – This fund accounts for all financial transactions pertaining to a grant to purchase bulletproof vests.

ICAC (2931) – This fund accounts for all financial transactions pertaining to a grant awarded by Internet Crime Against Children.

Alcohol Enforcement Team (2932) – This fund accounts for all financial transactions pertaining to a grant to help alcohol enforcement.

STEP DUI/Seatbelt (2933) – This fund accounts for all financial transactions pertaining to a grant to help enhance DUI and seatbelt enforcement within Flathead County.

National Children's Alliance (2936) – This fund accounts for all financial transactions pertaining to a federal grant sponsored by the U.S. Department of Justice.

Sheriff Local Contracts (2937) – This fund accounts for all financial transactions pertaining to local contracts administered by the Sheriff's office.

Bigfork Stormwater (2939) – This fund accounts for all financial transactions relating to the establishment and operations of the Bigfork Stormwater district. This fund is supported by federal grants issued by the Environmental Protection Agency.

Rural Fire Capacity (2953) – This fund accounts for all financial transactions relating to volunteer and rural fire assistance federal grants sponsored by the U.S. Department of Agriculture.

Gateway to Glacier Bike/Pedestrian Trail (2956) – This fund accounts for all financial transactions relating to the establishment of a trail leading to Glacier National Park.

PREP Grant (2961) – This fund accounts for all PREP (Personal Responsibility Education Program) grant related transactions related to teen pregnancy prevention and sexually transmitted infection prevention programs.

Healthy Young Parents (2963) – This fund accounts for all financial transactions relating to the education of young parents.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Community Youth Suicide Prevention (2964) – This fund accounts for all financial transactions relating to the prevention of suicide for Flathead County’s youth. The fund was established by a federal grant administered by the U.S. Department of Health and Human Services.

Mental Health (2965) – This fund accounts for all financial transactions relating to mental health grants for Flathead County.

Radon Program (2966) – This fund accounts for all financial transactions relating to testing radon levels in homes throughout Flathead County. This fund was established by a federal grant administered by the Environmental Protection Agency.

Montana Cancer Control (2967) – This fund accounts for all financial transactions relating to cancer control activities. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Tobacco Use Prevention Grant (2968) – This fund accounts for all financial transactions relating to the prevention of tobacco use. This fund was established by a federal grant sponsored by the U. S. Department of Health and Human Services.

Health Clinic (2969) – The Health Clinic Fund provides accessible and affordable health and dental care for all ages. In addition to accepting most health insurance plans and co-pays, this center is also funded by the federal Health Center program grant.

Consortium II (2970) – This fund accounts for all financial transactions relating to the Consortia II. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

WIC (2971) – This fund accounts for all financial transactions related to providing education and supplies for nutrition to Women, Infants, and Children (WIC). This fund was established by a federal grant sponsored by the U.S. Department of Agriculture.

Family Planning (2972) – This fund accounts for all financial transactions relating to providing education and birth control to Flathead County residents. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

MCH Grant (2973) – This fund accounts for all financial transactions relating to promoting Maternal and Child Health (MCH). This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Consortia III/Ryan White (2974) – This fund accounts for all financial transactions relating to the Consortia III. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

AIDS Grant (2975) – This fund accounts for all financial transactions relating to the education and prevention of AIDS. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Immunization Program (2976) – This fund accounts for all financial transactions relating to the immunization program. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

PHEP (2977) – This fund accounts for all financial transactions relating to the public health emergency preparedness and response for bioterrorism. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Air Quality Grant (2979) – This fund accounts for all financial transactions relating to improving the air quality in Flathead County. This fund was established by a federal grant sponsored by the Environmental Protection Agency.

Obesity Prevention (2980) – This fund accounts for all financial transactions relating to the prevention of obesity within Flathead County. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services and passed through Montana State University.

Independent Living (2982) – This fund accounts for all financial transactions used to support independent living among Flathead County's aging population. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Nutrition (2983) – This fund accounts for all financial transactions used to provide nutritious meals to Flathead County residents in need. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services and the U.S. Department of Agriculture.

Senior Centers (2986) – This fund accounts for all financial transactions used to support the operations of senior centers within Flathead County. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Training Grant (2987) – This fund accounts for all financial transactions used to train staff that provide senior services. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

Senior (SR) Home Repair Grant (2988) – This fund accounts for all financial transactions used to provide assistance to seniors in need of home repair. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services and the Department of Commerce.

HAVA Grant (2989) – This fund accounts for all financial transactions used to support the Help America Vote Act (HAVA). This fund was established by a federal grant sponsored by General Services Administration and passed through the Montana Secretary of State Office.

Transportation (2990) – This fund accounts for all financial transactions used to support the transportation program throughout Flathead County. The program provides subsidized transportation service for seniors and disabled citizens, as well as full fare services to other residents. This fund was established by a federal grant sponsored by the U.S. Department of Transportation and the U.S. Department of Health and Human Services.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

Parks Grant (2992) – This fund accounts for all financial transactions used to support the recreational trail projects throughout Flathead County. This fund was established by a federal grant sponsored by the U.S. Department of Transportation.

Jail Donations (2998) – This fund accounts for all financial transactions related to donations received towards the construction of a jail in the future.

Animal Control Feed Care (7015) – This fund accounts for all financial transactions related to local donations directed to provide feed and care to homeless animals.

Subdivision Trust (7016) – This fund accounts for all financial transactions related to the administration of subdivisions established within Flathead County.

Library Gift & Memorial (7055) – This fund accounts for all financial transactions related to donations, memorials, and gifts, given to the Imaginelf (Flathead County) Library. The Imaginelf Library board determines how the money is spent.

Somers Endowment (7059) – This fund accounts for financial transactions benefitting the Somers community.

County Attorney Victims Restitution (7071) – This fund accounts for all financial transactions that provide restitution to victims as determined by the County Attorney.

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2110	2120	2130	2140	2150	2160
	Road	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair
Assets						
Cash and Investments	\$ 4,011,980	\$ 279,291	\$ 578,335	\$ 211,940	\$ 1,092	\$ 803,206
Taxes and Assessments Receivable, Net	209,830	11,519	43,400	18,080	164	12,379
Accounts Receivable, Net	-	-	-	-	-	18,195
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	28,787	-	-
Prepaid Expenditures	-	-	-	-	-	4,204
Inventories	1,240,525	-	149,775	232,755	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 5,462,335	\$ 290,810	\$ 771,510	\$ 491,562	\$ 1,256	\$ 837,984
Liabilities						
Current liabilities:						
Accounts Payable	299,645	6,638	3,154	12,689	-	24,297
Accrued Payroll	99,697	-	11,339	15,798	-	11,032
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	209,736	-	-	-	-	200,733
Deposits Payable	-	-	-	-	-	-
Total Liabilities	609,078	6,638	14,493	28,487	-	236,062
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	209,830	11,519	43,400	18,080	164	12,379
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	209,830	11,519	43,400	18,080	164	12,379
Fund Balance						
Nonspendable:						
Inventories	1,240,525	-	149,775	232,755	-	-
Prepaid Expenditures	-	-	-	-	-	4,204
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	3,402,902	-	-	212,240	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	272,653	-	-	1,092	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	563,842	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	585,339
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	4,643,427	272,653	713,617	444,995	1,092	589,543
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 5,462,335	\$ 290,810	\$ 771,510	\$ 491,562	\$ 1,256	\$ 837,984

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2180	2190	2200	2210	2211	2213
	District Court	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Park Donation
Assets						
Cash and Investments	\$ 367,389	\$ 597,019	\$ 151,660	\$ 375,309	\$ 379,396	\$ 16,518
Taxes and Assessments Receivable, Net	11,478	66,985	12,761	21,196	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	-	3,243	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 378,867	\$ 664,004	\$ 167,664	\$ 396,505	\$ 379,396	\$ 16,518
Liabilities						
Current liabilities:						
Accounts Payable	2,744	-	14,544	12,708	-	-
Accrued Payroll	20,690	-	3,808	14,092	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	5,550	-	-
Deposits Payable	-	-	-	5,650	-	-
Total Liabilities	23,434	-	18,352	38,000	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	11,478	66,985	12,761	21,196	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	11,478	66,985	12,761	21,196	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	3,243	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	133,308	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	343,955	597,019	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	337,309	379,396	16,518
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	343,955	597,019	136,551	337,309	379,396	16,518
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 378,867	\$ 664,004	\$ 167,664	\$ 396,505	\$ 379,396	\$ 16,518

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2214	2220	2251	2260	2270	2271
	Trail Maintenance	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants
Assets						
Cash and Investments	\$ 303,297	\$ 498,726	\$ 382,067	\$ 234,288	\$ 1,443,955	\$ 54,364
Taxes and Assessments Receivable, Net	-	67,125	12,459	9	70,693	-
Accounts Receivable, Net	-	46	-	-	70,250	-
Lease Receivable	-	-	-	-	1,383,783	-
Interest Receivable	-	741	-	-	-	-
Due from other funds	-	-	-	-	168,809	-
Due from Other Governments	-	-	-	-	42,300	4,203
Prepaid Expenditures	12,971	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 316,268	\$ 566,638	\$ 394,526	\$ 234,297	\$ 3,179,790	\$ 58,567
Liabilities						
Current liabilities:						
Accounts Payable	-	34,070	1,862	9,127	53,913	-
Accrued Payroll	-	42,016	18,101	22,992	90,119	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	41,220
Deposits Payable	-	-	-	-	2,500	-
Total Liabilities	-	76,086	19,963	32,119	146,532	41,220
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	67,866	12,459	9	70,693	-
Unavailable Revenue - Lease	-	-	-	-	1,366,489	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	67,866	12,459	9	1,437,182	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	12,971	-	-	-	-	-
Restricted for:						
General Government	-	-	362,104	-	-	-
Public Safety	-	-	-	202,169	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	1,596,076	17,347
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	303,297	422,686	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	316,268	422,686	362,104	202,169	1,596,076	17,347
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 316,268	\$ 566,638	\$ 394,526	\$ 234,297	\$ 3,179,790	\$ 58,567

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2272	2273	2280	2283	2290	2292
	EMS Program	Special EMS Program	Area on Aging	Buckle Up Flathead	4H/Extension	Animal Shelter Donations
Assets						
Cash and Investments	\$ 99,811	\$ 88,160	\$ 61,963	\$ -	\$ 77,114	\$ 263,019
Taxes and Assessments Receivable, Net	10,229	28,128	9,390	-	4,454	-
Accounts Receivable, Net	55	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	391
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	21,144	-	-
Prepaid Expenditures	-	-	1,825	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 110,095	\$ 116,288	\$ 73,178	\$ 21,144	\$ 81,568	\$ 263,410
Liabilities						
Current liabilities:						
Accounts Payable	572	-	302	-	297	2,381
Accrued Payroll	4,301	-	6,007	1,178	1,617	-
Due to Other Funds	-	-	-	6,969	-	-
Unearned Revenue	-	-	-	6,440	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	4,873	-	6,309	14,587	1,914	2,381
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	10,229	28,128	9,390	-	4,454	391
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	10,229	28,128	9,390	-	4,454	391
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	1,825	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	94,993	88,160	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	6,557	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	260,638
Social & Economic Services	-	-	55,654	-	75,200	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	94,993	88,160	57,479	6,557	75,200	260,638
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 110,095	\$ 116,288	\$ 73,178	\$ 21,144	\$ 81,568	\$ 263,410

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2320	2340	2350	2370	2372	2374
	Children's Advocacy Center	School Co-Op Revolving	Big MT Communications Site	Retirement	Permissive Medical Levy	Home Health
Assets						
Cash and Investments	\$ 117,359	\$ 48,328	\$ 451	\$ 1,498,430	\$ -	\$ -
Taxes and Assessments Receivable, Net	-	-	-	154,428	179,797	-
Accounts Receivable, Net	-	-	-	-	-	264,939
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	72	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	1,707	3,239	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 117,359	\$ 50,107	\$ 3,690	\$ 1,652,858	\$ 179,797	\$ 264,939
Liabilities						
Current liabilities:						
Accounts Payable	250	-	-	-	-	42,321
Accrued Payroll	-	-	-	137,223	-	-
Due to Other Funds	-	-	-	-	-	168,809
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	250	-	-	137,223	-	211,130
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	72	-	154,428	179,797	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	72	-	154,428	179,797	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	117,109	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	50,035	-	1,361,207	-	-
Public Safety	-	-	3,690	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	53,809
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	117,109	50,035	3,690	1,361,207	-	53,809
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 117,359	\$ 50,107	\$ 3,690	\$ 1,652,858	\$ 179,797	\$ 264,939

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2380	2382	2390	2391	2393	2394
	Group Insurance	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement
Assets						
Cash and Investments	\$ 2,045,090	\$ 73,845	\$ 9,265	\$ 360,385	\$ 82,527	\$ 104,249
Taxes and Assessments Receivable, Net	19,899	14,055	-	12,195	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	196	-	6,058
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 2,064,989	\$ 87,900	\$ 9,265	\$ 372,776	\$ 82,527	\$ 110,307
Liabilities						
Current liabilities:						
Accounts Payable	-	8,456	-	1,656	-	-
Accrued Payroll	149,013	2,427	-	3,645	-	512
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	149,013	10,883	-	5,301	-	512
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	19,899	14,055	-	12,195	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	19,899	14,055	-	12,195	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	62,962	9,265	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	109,795
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	1,896,077	-	-	-	-	-
Public Safety	-	-	-	355,280	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	82,527	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	1,896,077	62,962	9,265	355,280	82,527	109,795
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 2,064,989	\$ 87,900	\$ 9,265	\$ 372,776	\$ 82,527	\$ 110,307

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2395	2396	2820	2821	2830	2840
	Records Preservation	Juvenile Detention	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant
Assets						
Cash and Investments	\$ 383,107	\$ 231,669	\$ 561,766	\$ 192,181	\$ 210,501	\$ -
Taxes and Assessments Receivable, Net	-	4,741	-	-	-	-
Accounts Receivable, Net	476	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	62	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 383,645	\$ 236,410	\$ 561,766	\$ 192,181	\$ 210,501	\$ -
Liabilities						
Current liabilities:						
Accounts Payable	740	33,937	278,752	-	103	-
Accrued Payroll	2,323	-	-	-	775	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	3,063	33,937	278,752	-	878	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	4,741	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	4,741	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	283,014	192,181	209,623	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	380,582	-	-	-	-	-
Public Safety	-	197,732	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	380,582	197,732	283,014	192,181	209,623	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 383,645	\$ 236,410	\$ 561,766	\$ 192,181	\$ 210,501	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2850	2851	2855	2859	2888	2889
	Emergency Communication Center	Emergency Communication Center (old)	State 911	GIS-MT Land Information Act	I & R/ Comm Service	Veterans Directed Care
Assets						
Cash and Investments	\$ 2,861,012	\$ -	\$ 11,567	\$ 203,245	\$ 156,042	\$ 71,245
Taxes and Assessments Receivable, Net	128,589	-	-	-	-	-
Accounts Receivable, Net	-	-	-	238	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	4,254	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	4,757	-	-	31	43,371	202,192
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	140,000
Total Assets	\$ 2,998,612	\$ -	\$ 11,567	\$ 203,514	\$ 199,413	\$ 413,437
Liabilities						
Current liabilities:						
Accounts Payable	59,382	-	2,274	-	221	42,381
Accrued Payroll	58,864	-	9,293	-	11,144	1,077
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	118,246	-	11,567	-	11,365	43,458
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	132,843	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	132,843	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	188,048	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	203,514	-	-
Public Safety	2,747,523	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	369,979
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	2,747,523	-	-	203,514	188,048	369,979
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 2,998,612	\$ -	\$ 11,567	\$ 203,514	\$ 199,413	\$ 413,437

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2890	2901	2916	2920	2922	2923
	Sandy Hill Rural Maintenance District	PILT	BCC/Drug Investigation Team	Children Advocacy Center	High Intensity Drug Trafficking	Sheriff Drug Trust
Assets						
Cash and Investments	\$ 14,496	\$ 1,299,142	\$ -	\$ 3,640	\$ -	\$ 319,525
Taxes and Assessments Receivable, Net	66	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	22	-	-	-	-	459
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	55,995	-	42,296	19
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 14,584	\$ 1,299,142	\$ 55,995	\$ 3,640	\$ 42,296	\$ 320,003
Liabilities						
Current liabilities:						
Accounts Payable	-	-	26,846	-	4,037	1,127
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	-	-	27,202	-	38,227	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	-	54,048	-	42,264	1,127
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	88	-	-	-	-	459
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	88	-	-	-	-	459
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	1,947	3,640	32	318,417
Public Works	14,496	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	1,299,142	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	14,496	1,299,142	1,947	3,640	32	318,417
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 14,584	\$ 1,299,142	\$ 55,995	\$ 3,640	\$ 42,296	\$ 320,003

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2924	2928	2930	2931	2932	2933
	Drug Forfeiture / Fed Share	War Supplemental / Stonegarden Grant	Bulletproof Vest Partnership	ICAC	Alcohol Enforcement Team	STEP DUI / Seatbelt
Assets						
Cash and Investments	\$ 85,937	\$ -	\$ 26,662	\$ 76,078	\$ 31,365	\$ 1,272
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	128	-	-	-	47	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	54,128	-	9,079	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 86,065	\$ 54,128	\$ 26,662	\$ 85,157	\$ 31,412	\$ 1,272
Liabilities						
Current liabilities:						
Accounts Payable	-	2,261	-	-	21	-
Accrued Payroll	-	4,643	-	-	-	-
Due to Other Funds	-	47,224	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	54,128	-	-	21	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	128	-	-	-	47	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	128	-	-	-	47	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	85,937	-	26,662	85,157	31,344	1,272
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	85,937	-	26,662	85,157	31,344	1,272
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 86,065	\$ 54,128	\$ 26,662	\$ 85,157	\$ 31,412	\$ 1,272

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2936	2937	2939	2953	2956	2961
	National Children's Alliance	Sheriff Local Contracts	Bigfork Stormwater	Rural Fire Capacity	Gateway to Glacier Bike/Pedestrian Trail	PREP Grant
Assets						
Cash and Investments	\$ 309	\$ 41,987	\$ 65,922	\$ 2,348	\$ 119,742	\$ -
Taxes and Assessments Receivable, Net	-	-	2,115	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	18,435	1,085	-	-	-	5,945
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 18,744	\$ 43,072	\$ 68,037	\$ 2,348	\$ 119,742	\$ 5,945
Liabilities						
Current liabilities:						
Accounts Payable	-	2,676	-	2,397	-	74
Accrued Payroll	-	138	-	-	-	1,740
Due to Other Funds	18,744	-	-	-	-	3,767
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	18,744	2,814	-	2,397	-	5,581
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	2,115	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	2,115	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	65,922	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	364
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	119,742	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	40,258	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	(49)	-	-
Total Fund Balance	-	40,258	65,922	(49)	119,742	364
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 18,744	\$ 43,072	\$ 68,037	\$ 2,348	\$ 119,742	\$ 5,945

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2963	2964	2965	2966	2967	2968
	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control	Tobacco Use Prevention Grant
Assets						
Cash and Investments	\$ 24,828	\$ 17,664	\$ -	\$ 1,642	\$ 601,534	\$ 168,590
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	227,356	-	36,600	54,159
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 24,828	\$ 17,664	\$ 227,356	\$ 1,642	\$ 638,134	\$ 222,749
Liabilities						
Current liabilities:						
Accounts Payable	-	-	83,289	-	40	274
Accrued Payroll	-	-	2,523	-	6,623	-
Due to Other Funds	-	-	140,964	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	-	226,776	-	6,663	274
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	24,828	17,664	580	1,642	631,471	222,475
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	24,828	17,664	580	1,642	631,471	222,475
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 24,828	\$ 17,664	\$ 227,356	\$ 1,642	\$ 638,134	\$ 222,749

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2969	2970	2971	2972	2973	2974
	Health Clinic	Consortium II	WIC	Family Planning	MCH Grant	Consortia III / Ryan White
Assets						
Cash and Investments	\$ 54,874	\$ 21,331	\$ 74,169	\$ 579,454	\$ 210,940	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	67,125	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	1,590	65,810	-	84,197	3,792
Prepaid Expenditures	-	-	-	5,131	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 54,874	\$ 22,921	\$ 139,979	\$ 651,710	\$ 295,137	\$ 3,792
Liabilities						
Current liabilities:						
Accounts Payable	54,874	-	1,213	17,536	1,745	-
Accrued Payroll	-	199	10,826	14,159	9,279	439
Due to Other Funds	-	-	-	-	-	2,758
Unearned Revenue	-	-	22,483	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	54,874	199	34,522	31,695	11,024	3,197
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	5,131	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	22,722	105,457	614,884	284,113	595
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	-	22,722	105,457	620,015	284,113	595
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 54,874	\$ 22,921	\$ 139,979	\$ 651,710	\$ 295,137	\$ 3,792

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
Assets						
Cash and Investments	\$ 22,410	\$ 207,906	\$ 78,306	\$ 90,416	\$ 17,673	\$ 135,195
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	6,816	9,817	94,320	12,553	-	50,813
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 29,226	\$ 217,723	\$ 172,626	\$ 102,969	\$ 17,673	\$ 186,008
Liabilities						
Current liabilities:						
Accounts Payable	1,353	6,159	183	156	-	9,884
Accrued Payroll	1,147	7,505	2,887	886	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	208,391	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	2,500	222,055	3,070	1,042	-	9,884
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	26,726	-	169,556	101,927	17,673	-
Social & Economic Services	-	-	-	-	-	176,124
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	(4,332)	-	-	-	-
Total Fund Balance	26,726	(4,332)	169,556	101,927	17,673	176,124
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 29,226	\$ 217,723	\$ 172,626	\$ 102,969	\$ 17,673	\$ 186,008

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2983	2986	2987	2988	2989	2990
	Nutrition	Senior Centers	Training Grant	SR Home Repair Grant	HAVA Grant	Transportation
Assets						
Cash and Investments	\$ 784,821	\$ 35,083	\$ 7,685	\$ -	\$ -	\$ 403,320
Taxes and Assessments Receivable, Net	-	-	-	-	-	14,064
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	122,368	7,488	699	-	-	424,436
Prepaid Expenditures	-	-	-	-	-	-
Inventories	14,500	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 921,689	\$ 42,571	\$ 8,384	\$ -	\$ -	\$ 841,820
Liabilities						
Current liabilities:						
Accounts Payable	15,899	3,713	-	-	-	17,709
Accrued Payroll	10,124	-	-	-	-	28,811
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	26,023	3,713	-	-	-	46,520
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	14,064
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	424,436
Total Deferred Inflows of Resources	-	-	-	-	-	438,500
Fund Balance						
Nonspendable:						
Inventory	14,500	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	881,166	38,858	8,384	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	356,800
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned						
Total Fund Balance	895,666	38,858	8,384	-	-	356,800
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 921,689	\$ 42,571	\$ 8,384	\$ -	\$ -	\$ 841,820

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	2992	2998	7015	7016	7055	7059
	Parks Grant	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift Memorial	Somers Endowment
Assets						
Cash and Investments	\$ 287	\$ 1,044,672	\$ 82,353	\$ 184,002	\$ 62,201	\$ 1,099
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	1,500	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	1,553	122	-	92	2
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 287	\$ 1,046,225	\$ 82,475	\$ 184,002	\$ 63,793	\$ 1,101
Liabilities						
Current liabilities:						
Accounts Payable	-	-	-	187,838	13	-
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	-	-	187,838	13	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	1,553	122	-	92	2
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,553	122	-	92	2
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	287	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	1,099
Public Safety	-	1,044,672	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	82,353	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	63,688	-
Assigned to:						
Unassigned	-	-	-	(3,836)	-	-
Total Fund Balance	287	1,044,672	82,353	(3,836)	63,688	1,099
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 287	\$ 1,046,225	\$ 82,475	\$ 184,002	\$ 63,793	\$ 1,101

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

7071

**Co. Attorney
Victims
Restitution** **Total**

Assets				
Cash and Investments	\$	76,743	\$	27,579,786
Taxes and Assessments Receivable, Net		-		1,140,228
Accounts Receivable, Net		-		422,824
Lease Receivable		-		1,383,783
Interest Receivable		114		7,997
Due from other funds		-		168,809
Due from Other Governments		-		1,747,843
Prepaid Expenditures		-		27,374
Inventories		-		1,637,555
Advances		-		140,000
Total Assets		<u>\$ 76,857</u>		<u>\$ 34,256,199</u>
Liabilities				
Current liabilities:				
Accounts Payable		-		1,390,733
Accrued Payroll		-		841,012
Due to Other Funds		-		454,664
Unearned Revenue		-		694,553
Deposits Payable		-		8,150
Total Liabilities		<u>-</u>		<u>3,389,112</u>
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments		114		1,148,225
Unavailable Revenue - Lease		-		1,366,489
Unavailable Revenue - other		-		424,436
Total Deferred Inflows of Resources		<u>114</u>		<u>2,939,150</u>
Fund Balance				
Nonspendable:				
Inventory		-		1,637,555
Prepaid Expenditures		-		27,374
Restricted for:				
General Government		-		428,026
Public Safety		-		1,129,066
Public Works		-		4,314,456
Public Health		-		4,105,760
Social & Economic Services		-		1,292,580
Culture & Recreation		-		120,029
Committed for:				
General Government		76,743		6,483,118
Public Safety		-		4,389,155
Public Works		-		563,842
Public Health		-		396,800
Social & Economic Services		-		940,160
Culture & Recreation		-		2,108,233
Assigned to:				
Unassigned		-		(8,217)
Total Fund Balance		<u>76,743</u>		<u>27,927,937</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance		<u>\$ 76,857</u>		<u>\$ 34,256,199</u>

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2110	2120	2130	2140	2150	2160
	Road	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair
Revenues:						
Property Taxes	\$ 4,632,415	\$ 261,071	\$ 993,450	\$ 411,786	\$ 188	\$ 283,404
Licenses & Permits	69,222	-	-	-	-	-
Intergovernmental Revenue	1,999,517	-	108,541	44,493	-	37,879
Charges for Services	118,933	-	-	97,790	-	1,022,978
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	72,636	-	513	1,351	-	414,144
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(83,607)	(5,820)	(12,052)	(4,601)	(23)	(16,736)
Total Revenues	6,809,116	255,251	1,090,452	550,819	165	1,741,669
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	10,269	-	1,133	-	-	-
Public Works	4,244,192	-	543,796	523,575	-	-
Public Health	-	-	-	-	168	-
Social and Economic Services	-	118,930	-	-	-	-
Culture and Recreation	-	-	-	-	-	1,223,000
Debt Service:						
Principal	208,427	-	-	-	-	-
Interest and Fiscal Charges	7,015	-	-	-	-	-
Capital Outlay	1,715,360	-	99,070	-	-	-
Miscellaneous	-	-	-	-	-	29,337
Total Expenditures	6,185,263	118,930	643,999	523,575	168	1,252,337
Excess of Revenues Over (Under) Expenditures	623,853	136,321	446,453	27,244	(3)	489,332
Other Financing Sources (Uses)						
Transfers In	1,127,653	-	-	2,917	-	-
Transfers Out	(820,201)	-	(190,667)	(91,920)	-	(296,099)
Sale of Capital Assets	-	-	-	-	-	2,385
Total Other Financing Sources (Uses)	307,452	-	(190,667)	(89,003)	-	(293,714)
Net Change in Fund Balances	931,305	136,321	255,786	(61,759)	(3)	195,618
Fund Balance - Beginning of Year	3,712,122	136,332	457,831	506,754	1,095	393,925
Fund Balance - End of Year	\$ 4,643,427	\$ 272,653	\$ 713,617	\$ 444,995	\$ 1,092	\$ 589,543

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2180	2190	2200	2210	2211	2213
	District Court	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Park Donation
Revenues:						
Property Taxes	\$ 259,636	\$ 1,556,962	\$ 294,957	\$ 487,604	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	207,510	31,669	424	27,158	-	-
Charges for Services	183,494	-	-	169,819	26,866	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	786	233	18	97,836	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(7,635)	(12,442)	(3,161)	(7,813)	(7,906)	(344)
Total Revenues	643,791	1,576,422	292,238	774,604	18,960	(344)
Expenditures						
Current Operations:						
General Government	682,316	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	220,583	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	614,768	-	241
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	18,000	-	-
Miscellaneous	-	1,461,965	-	-	-	-
Total Expenditures	682,316	1,461,965	220,583	632,768	-	241
Excess of Revenues Over (Under) Expenditures	(38,525)	114,457	71,655	141,836	18,960	(585)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(9,600)	-	(18,040)	(120,768)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(9,600)	-	(18,040)	(120,768)	-	-
 Net Change in Fund Balances	 (48,125)	 114,457	 53,615	 21,068	 18,960	 (585)
Fund Balance - Beginning of Year	392,080	482,562	82,936	316,241	360,436	17,103
Fund Balance - End of Year	<u>\$ 343,955</u>	<u>\$ 597,019</u>	<u>\$ 136,551</u>	<u>\$ 337,309</u>	<u>\$ 379,396</u>	<u>\$ 16,518</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2214	2220	2251	2260	2270	2271
	Trail Maintenance	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants
Revenues:						
Property Taxes	\$ -	\$ 1,575,238	\$ 276,524	\$ -	\$ 1,629,120	\$ -
Licenses & Permits	-	-	-	-	301,444	-
Intergovernmental Revenue	16,362	174,632	31,353	-	114,019	45,054
Charges for Services	-	5,668	299,969	-	1,385,958	-
Fines & Forfeitures	-	14,916	-	-	-	-
Miscellaneous Revenue	-	1,030	983	-	185,353	850
Investment Earnings	-	1,364	-	-	43,131	-
Unrealized loss on Investments	(6,321)	(10,384)	(7,961)	(4,882)	(30,073)	(1,134)
Total Revenues	10,041	1,762,464	600,868	(4,882)	3,628,952	44,770
Expenditures						
Current Operations:						
General Government	-	-	520,764	-	88,054	-
Public Safety	-	-	-	61,905	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	2,710,155	39,093
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	18,898	1,628,468	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	18,898	1,628,468	520,764	61,905	2,798,209	39,093
Excess of Revenues Over (Under) Expenditures	(8,857)	133,996	80,104	(66,787)	830,743	5,677
Other Financing Sources (Uses)						
Transfers In	50,000	-	-	-	4,000	-
Transfers Out	-	(129,426)	(13,027)	-	(394,677)	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	50,000	(129,426)	(13,027)	-	(390,677)	-
 Net Change in Fund Balances	 41,143	 4,570	 67,077	 (66,787)	 440,066	 5,677
Fund Balance - Beginning of Year	275,125	418,116	295,027	268,956	1,156,010	11,670
Fund Balance - End of Year	<u>\$ 316,268</u>	<u>\$ 422,686</u>	<u>\$ 362,104</u>	<u>\$ 202,169</u>	<u>\$ 1,596,076</u>	<u>\$ 17,347</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2272	2273	2280	2283	2290	2292
	EMS Program	Special EMS Program	Area on Aging	Buckle Up Flathead	4H/ Extension	Animal Shelter Donations
Revenues:						
Property Taxes	\$ 233,377	\$ 648,256	\$ 215,335	\$ -	\$ 101,889	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	20,180	58,878	8,570	-
Charges for Services	3,175	-	-	-	2,300	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	813	-	154	451	10	152,766
Investment Earnings	-	-	-	-	-	2,060
Unrealized loss on Investments	(2,080)	(1,837)	(1,291)	-	(1,606)	(5,481)
Total Revenues	<u>235,285</u>	<u>646,419</u>	<u>234,378</u>	<u>59,329</u>	<u>111,163</u>	<u>149,345</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	10,184	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	264,319	635,000	-	59,329	-	74,749
Social and Economic Services	-	-	223,334	-	94,534	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>274,503</u>	<u>635,000</u>	<u>223,334</u>	<u>59,329</u>	<u>94,534</u>	<u>74,749</u>
Excess of Revenues Over (Under) Expenditures	(39,218)	11,419	11,044	-	16,629	74,596
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	(22,344)	-	(1,626)	(463,030)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(22,344)</u>	<u>-</u>	<u>(1,626)</u>	<u>(463,030)</u>
Net Change in Fund Balances	(39,218)	11,419	(11,300)	-	15,003	(388,434)
Fund Balance - Beginning of Year	134,211	76,741	68,779	6,557	60,197	649,072
Fund Balance - End of Year	<u>\$ 94,993</u>	<u>\$ 88,160</u>	<u>\$ 57,479</u>	<u>\$ 6,557</u>	<u>\$ 75,200</u>	<u>\$ 260,638</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2320	2340	2350	2370	2372	2374
	Children's Advocacy Center	School Co-Op Revolving	Big MT Communications Site	Retirement	Permissive Medical Levy	Home Health
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ 3,563,113	\$ 4,173,369	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	10,000	-	-	211,086	-	-
Charges for Services	-	27,131	3,926	-	-	894,825
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	13,295	7,492	-	-	-	-
Investment Earnings	-	167	-	-	-	-
Unrealized loss on Investments	(2,446)	(1,007)	(9)	(31,226)	-	-
Total Revenues	<u>20,849</u>	<u>33,783</u>	<u>3,917</u>	<u>3,742,973</u>	<u>4,173,369</u>	<u>894,825</u>
Expenditures						
Current Operations:						
General Government	-	25,887	-	1,210,823	-	-
Public Safety	11,616	-	3,986	1,460,916	-	-
Public Works	-	-	-	699,139	-	-
Public Health	-	-	-	79,347	-	1,183,721
Social and Economic Services	-	-	-	39,009	-	-
Culture and Recreation	-	-	-	275,140	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>11,616</u>	<u>25,887</u>	<u>3,986</u>	<u>3,764,374</u>	<u>-</u>	<u>1,183,721</u>
Excess of Revenues Over (Under) Expenditures	9,233	7,896	(69)	(21,401)	4,173,369	(288,896)
Other Financing Sources (Uses)						
Transfers In	-	-	1,250	-	-	-
Transfers Out	-	-	-	-	(4,173,369)	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>(4,173,369)</u>	<u>-</u>
Net Change in Fund Balances	9,233	7,896	1,181	(21,401)	-	(288,896)
Fund Balance - Beginning of Year	107,876	42,139	2,509	1,382,608	-	342,705
Fund Balance - End of Year	<u>\$ 117,109</u>	<u>\$ 50,035</u>	<u>\$ 3,690</u>	<u>\$ 1,361,207</u>	<u>\$ -</u>	<u>\$ 53,809</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2380	2382	2390	2391	2393	2394
	Group Insurance	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement
Revenues:						
Property Taxes	\$ 437,063	\$ 324,127	\$ -	\$ 176,872	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	135,892	9,765	-	-	-	30,558
Charges for Services	-	-	-	-	-	225
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	2,065	-	3,876	180	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(42,618)	(1,539)	(193)	(7,510)	(1,720)	(2,172)
Total Revenues	530,337	334,418	(193)	173,238	(1,540)	28,611
Expenditures						
Current Operations:						
General Government	1,613,445	-	-	-	-	-
Public Safety	1,469,978	258,553	-	147,662	-	-
Public Works	754,086	-	-	-	-	-
Public Health	128,070	-	-	-	-	6,434
Social and Economic Services	60,091	-	-	-	156	-
Culture and Recreation	379,677	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	4,405,347	258,553	-	147,662	156	6,434
Excess of Revenues Over (Under) Expenditures	(3,875,010)	75,865	(193)	25,576	(1,696)	22,177
Other Financing Sources (Uses)						
Transfers In	4,173,369	-	-	-	-	-
Transfers Out	-	(151,250)	-	(6,000)	-	(320)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	4,173,369	(151,250)	-	(6,000)	-	(320)
Net Change in Fund Balances	298,359	(75,385)	(193)	19,576	(1,696)	21,857
Fund Balance - Beginning of Year	1,597,718	138,347	9,458	335,704	84,223	87,938
Fund Balance - End of Year	\$ 1,896,077	\$ 62,962	\$ 9,265	\$ 355,280	\$ 82,527	\$ 109,795

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2395	2396	2820	2821	2830	2840
	Records Preservation	Juvenile Detention	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant
Revenues:						
Property Taxes	\$ -	\$ 113,765	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	65,869	484,868	430,974	74,409	7,500
Charges for Services	179,985	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	68	-	-	-	4	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(7,984)	(4,828)	(11,708)	(4,004)	(4,387)	-
Total Revenues	172,069	174,806	473,160	426,970	70,026	7,500
Expenditures						
Current Operations:						
General Government	87,414	-	-	-	-	-
Public Safety	-	351,198	-	-	-	-
Public Works	-	-	281,850	-	56,635	7,500
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	211,902	247,724	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	87,414	351,198	493,752	247,724	56,635	7,500
Excess of Revenues Over (Under) Expenditures	84,655	(176,392)	(20,592)	179,246	13,391	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	12,386	4,221	-
Transfers Out	(14,950)	(7,000)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(14,950)	(7,000)	-	12,386	4,221	-
Net Change in Fund Balances	69,705	(183,392)	(20,592)	191,632	17,612	-
Fund Balance - Beginning of Year	310,877	381,124	303,606	549	192,011	-
Fund Balance - End of Year	\$ 380,582	\$ 197,732	\$ 283,014	\$ 192,181	\$ 209,623	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2850	2851	2855	2859	2888	2889
	Emergency Communication Center	Emergency Communication Center (old)	State 911	GIS-MT Land Information Act	I & R/ Comm Service	Veterans Directed Care
Revenues:						
Property Taxes	\$ 3,417,305	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	660,142	-	479,432	1,201,727
Charges for Services	-	-	-	86,817	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	7,787	-	-	380	4,877	-
Investment Earnings	6,768	-	-	-	-	-
Unrealized loss on Investments	(59,622)	-	-	(4,236)	(3,251)	(1,485)
Total Revenues	<u>3,372,238</u>	<u>-</u>	<u>660,142</u>	<u>82,961</u>	<u>481,058</u>	<u>1,200,242</u>
Expenditures						
Current Operations:						
General Government	-	-	-	25,561	-	-
Public Safety	2,328,767	-	660,142	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	374,572	1,050,010
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>2,328,767</u>	<u>-</u>	<u>660,142</u>	<u>25,561</u>	<u>374,572</u>	<u>1,050,010</u>
Excess of Revenues Over (Under) Expenditures	1,043,471	-	-	57,400	106,486	150,232
Other Financing Sources (Uses)						
Transfers In	2,104,052	-	-	-	3,977	-
Transfers Out	(400,000)	(2,104,052)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,704,052</u>	<u>(2,104,052)</u>	<u>-</u>	<u>-</u>	<u>3,977</u>	<u>-</u>
Net Change in Fund Balances	2,747,523	(2,104,052)	-	57,400	110,463	150,232
Fund Balance - Beginning of Year	-	2,104,052	-	146,114	77,585	219,747
Fund Balance - End of Year	<u>\$ 2,747,523</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,514</u>	<u>\$ 188,048</u>	<u>\$ 369,979</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2890	2901	2916	2920	2922	2923
	Sandy Hill Rural Maintenance District	PILT	BCC/Drug Investigation Team	Childrens Advocacy Center	High Intensity Drug Trafficking	Sheriff Drug Trust
Revenues:						
Property Taxes	\$ 3,943	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	3,270,756	414,513	-	158,193	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	23,643
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	46	-	-	-	-	1,167
Unrealized loss on Investments	(302)	(27,073)	-	(76)	-	(6,440)
Total Revenues	<u>3,687</u>	<u>3,243,683</u>	<u>414,513</u>	<u>(76)</u>	<u>158,193</u>	<u>18,370</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	704,635	-	152,234	41,101
Public Works	434	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	5,394	-
Interest and Fiscal Charges	-	-	-	-	1,318	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>434</u>	<u>-</u>	<u>704,635</u>	<u>-</u>	<u>158,946</u>	<u>41,101</u>
Excess of Revenues Over (Under) Expenditures	3,253	3,243,683	(290,122)	(76)	(753)	(22,731)
Other Financing Sources (Uses)						
Transfers In	-	-	290,123	-	-	-
Transfers Out	-	(3,270,344)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(3,270,344)</u>	<u>290,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,253	(26,661)	1	(76)	(753)	(22,731)
Fund Balance - Beginning of Year	11,243	1,325,803	1,946	3,716	785	341,148
Fund Balance - End of Year	<u>\$ 14,496</u>	<u>\$ 1,299,142</u>	<u>\$ 1,947</u>	<u>\$ 3,640</u>	<u>\$ 32</u>	<u>\$ 318,417</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2924	2928	2930	2931	2932	2933
	Drug Forfeiture / Fed Share	War Supplemental / Stonegarden Grant	Bulletproof Vest Partnership	ICAC	Alcohol Enforcement Team	STEP DUI / Seatbelt
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	115,604	240	19,227	15,200	1,483
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	1,650	-
Investment Earnings	328	-	-	-	95	-
Unrealized loss on Investments	(1,791)	-	(557)	(1,586)	(654)	(26)
Total Revenues	(1,463)	115,604	(317)	17,641	16,291	1,457
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	115,604	26,124	184,900	185	1,483
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	8,186	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	8,186	115,604	26,124	184,900	185	1,483
Excess of Revenues Over (Under) Expenditures	(9,649)	-	(26,441)	(167,259)	16,106	(26)
Other Financing Sources (Uses)						
Transfers In	-	-	30,000	165,674	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	30,000	165,674	-	-
 Net Change in Fund Balances	 (9,649)	 -	 3,559	 (1,585)	 16,106	 (26)
Fund Balance - Beginning of Year	95,586	-	23,103	86,742	15,238	1,298
Fund Balance - End of Year	\$ 85,937	\$ -	\$ 26,662	\$ 85,157	\$ 31,344	\$ 1,272

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2936	2937	2939	2953	2956	2961
	National Children's Alliance	Sheriff Local Contracts	Bigfork Stormwater	Rural Fire Capacity	Gateway to Glacier Bike/Pedestrian Trail	PREP Grant
Revenues:						
Property Taxes	\$ -	\$ -	\$ 37,172	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	61,007	8,537	-	23,259	-	63,973
Charges for Services	-	30,860	-	-	-	364
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	33,146	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	-	(875)	(1,374)	(49)	(2,495)	-
Total Revenues	61,007	71,668	35,798	23,210	(2,495)	64,337
Expenditures						
Current Operations:						
General Government	-	-	13,154	-	-	-
Public Safety	76,336	57,284	-	23,259	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	63,973
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	98	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	76,336	57,284	13,154	23,259	98	63,973
Excess of Revenues Over (Under) Expenditures	(15,329)	14,384	22,644	(49)	(2,593)	364
Other Financing Sources (Uses)						
Transfers In	15,329	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	15,329	-	-	-	-	-
Net Change in Fund Balances	-	14,384	22,644	(49)	(2,593)	364
Fund Balance - Beginning of Year	-	25,874	43,278	-	122,335	-
Fund Balance - End of Year	\$ -	\$ 40,258	\$ 65,922	\$ (49)	\$ 119,742	\$ 364

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2963	2964	2965	2966	2967	2968
	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control	Tobacco Use Prevention Grant
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	247,146	-	190,881	270,796
Charges for Services	-	-	-	170	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(517)	(368)	-	(34)	(12,535)	(3,513)
Total Revenues	(517)	(368)	247,146	136	178,346	267,283
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	183,389	2	209,750	192,099
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	56,208	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	-	-	239,597	2	209,750	192,099
Excess of Revenues Over (Under) Expenditures	(517)	(368)	7,549	134	(31,404)	75,184
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	(7,000)	-	(576)	(320)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(7,000)	-	(576)	(320)
Net Change in Fund Balances	(517)	(368)	549	134	(31,980)	74,864
Fund Balance - Beginning of Year	25,345	18,032	31	1,508	663,451	147,611
Fund Balance - End of Year	\$ 24,828	\$ 17,664	\$ 580	\$ 1,642	\$ 631,471	\$ 222,475

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2969	2970	2971	2972	2973	2974
	Health Clinic	Consortium II	WIC	Family Planning	MCH Grant	Consortia III/Ryan White
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	7,981	317,834	421,067	347,002	19,969
Charges for Services	-	-	3,361	289,347	30,000	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	5,023	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	-	(445)	(1,546)	(12,073)	(4,396)	-
Total Revenues	-	7,536	319,649	703,364	372,606	19,969
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	7,981	318,426	523,359	382,067	19,969
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	-	7,981	318,426	523,359	382,067	19,969
Excess of Revenues Over (Under) Expenditures	-	(445)	1,223	180,005	(9,461)	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	(2,770)	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(2,770)	-	-	-
Net Change in Fund Balances	-	(445)	(1,547)	180,005	(9,461)	-
Fund Balance - Beginning of Year	-	23,167	107,004	440,010	293,574	595
Fund Balance - End of Year	\$ -	\$ 22,722	\$ 105,457	\$ 620,015	\$ 284,113	\$ 595

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	600	-	-
Intergovernmental Revenue	72,807	782,806	359,310	50,213	-	142,304
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	677	-	-	-	-	6,343
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(467)	(4,331)	(1,633)	(1,885)	(368)	(2,817)
Total Revenues	73,017	778,475	357,677	48,928	(368)	145,830
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	84,059	782,806	274,906	11,068	-	-
Social and Economic Services	-	-	-	-	-	105,328
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	84,059	782,806	274,906	11,068	-	105,328
Excess of Revenues Over (Under) Expenditures	(11,042)	(4,331)	82,771	37,860	(368)	40,502
Other Financing Sources (Uses)						
Transfers In	8,000	-	-	-	-	-
Transfers Out	-	-	(640)	(320)	-	(57,571)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	8,000	-	(640)	(320)	-	(57,571)
Net Change in Fund Balances	(3,042)	(4,331)	82,131	37,540	(368)	(17,069)
Fund Balance - Beginning of Year	29,768	(1)	87,425	64,387	18,041	193,193
Fund Balance - End of Year	<u>\$ 26,726</u>	<u>\$ (4,332)</u>	<u>\$ 169,556</u>	<u>\$ 101,927</u>	<u>\$ 17,673</u>	<u>\$ 176,124</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2983	2986	2987	2988	2989	2990
	Nutrition	Senior Centers	Training Grant	SR Home Repair Grant	HAVA Grant	Transportation Center
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,128
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	872,647	56,486	5,192	-	118,099	491,203
Charges for Services	3,091	-	-	-	-	32,047
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	223,628	-	-	24,152	-	163,103
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(16,347)	(730)	(160)	-	-	(8,405)
Total Revenues	1,083,019	55,756	5,032	24,152	118,099	1,002,076
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	781,608	56,486	714	32,552	-	1,439,634
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	125,599	19,500
Miscellaneous	-	-	-	-	-	-
Total Expenditures	781,608	56,486	714	32,552	125,599	1,459,134
Excess of Revenues Over (Under) Expenditures	301,411	(730)	4,318	(8,400)	(7,500)	(457,058)
Other Financing Sources (Uses)						
Transfers In	57,571	7,200	-	2,776	-	-
Transfers Out	-	-	(3,977)	-	-	(7,189)
Sale of Capital Assets	-	-	-	-	-	12,906
Total Other Financing Sources (Uses)	57,571	7,200	(3,977)	2,776	-	5,717
Net Change in Fund Balances	358,982	6,470	341	(5,624)	(7,500)	(451,341)
Fund Balance - Beginning of Year	536,684	32,388	8,043	5,624	7,500	808,141
Fund Balance - End of Year	\$ 895,666	\$ 38,858	\$ 8,384	\$ -	\$ -	\$ 356,800

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	2992	2998	7015	7016	7055	7059
	Parks Grant	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift & Memorial	Somers Endowment
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	36,506	-
Investment Earnings	-	3,843	304	-	264	4
Unrealized loss on Investments	(6)	(21,769)	(1,716)	(3,836)	(1,296)	(23)
Total Revenues	(6)	(17,926)	(1,412)	(3,836)	35,474	(19)
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	304	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	39,782	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	-	-	304	-	39,782	-
Excess of Revenues Over (Under) Expenditures	(6)	(17,926)	(1,716)	(3,836)	(4,308)	(19)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
 Net Change in Fund Balances	 (6)	 (17,926)	 (1,716)	 (3,836)	 (4,308)	 (19)
Fund Balance - Beginning of Year	293	1,062,598	84,069	-	67,996	1,118
Fund Balance - End of Year	\$ 287	\$ 1,044,672	\$ 82,353	\$ (3,836)	\$ 63,688	\$ 1,099

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

7071

	Co. Attorney Victims Restitution	Total
Revenues:		
Property Taxes	\$ -	\$ 26,432,069
Licenses & Permits	-	371,266
Intergovernmental Revenue	-	15,654,196
Charges for Services	-	4,899,099
Fines & Forfeitures	-	38,559
Miscellaneous Revenue	-	1,464,179
Investment Earnings	282	59,823
Unrealized loss on Investments	(1,599)	(573,248)
Total Revenues	(1,317)	48,345,943
Expenditures		
Current Operations:		
General Government	-	4,267,418
Public Safety	-	8,159,454
Public Works	-	7,111,207
Public Health	-	8,455,126
Social and Economic Services	-	4,376,958
Culture and Recreation	-	4,180,072
Debt Service:		
Principal	-	213,821
Interest and Fiscal Charges	-	8,333
Capital Outlay	-	2,501,549
Miscellaneous	-	1,491,302
Total Expenditures	-	40,765,240
Excess of Revenues Over (Under) Expenditures	(1,317)	7,580,703
Other Financing Sources (Uses)		
Transfers In	-	8,060,498
Transfers Out	-	(12,779,073)
Sale of Capital Assets	-	15,291
Total Other Financing Sources (Uses)	-	(4,703,284)
Net Change in Fund Balances	(1,317)	2,877,419
Fund Balance - Beginning of Year	78,060	25,050,518
Fund Balance - End of Year	\$ 76,743	\$ 27,927,937

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Road (2110)			Poor (2120)		
	Budgeted Amounts		Over (Under)	Budgeted Amounts		Over (Under)
	Original	Final	Final Budget	Original	Actual	Final Budget
Revenue						
Taxes and Assessments	\$ 4,664,725	\$ 4,664,725	\$ (32,310)	\$ 261,492	\$ 261,071	\$ (421)
Licenses and Permits	20,000	20,000	49,222	-	-	-
Intergovernmental	1,773,451	1,773,451	226,066	-	-	-
Charges for services	230,000	230,000	(111,067)	-	-	-
Miscellaneous	15,000	15,000	57,636	-	-	-
Unrealized loss on Investments	-	-	(83,607)	-	(5,820)	(5,820)
Total Revenue	6,703,176	6,703,176	105,940	261,492	255,251	(6,241)
Expenditures						
Current Operations						
Public Safety						
Personal Services	-	-	10,269	-	-	-
Public Works						
Personal Services	2,817,386	2,817,386	(271,542)	-	-	-
Operations	4,040,834	4,040,834	(2,342,486)	-	-	-
Social and Economic Services						
Operations	-	-	-	312,000	118,930	(193,070)
Debt Service						
Principal	-	-	208,427	-	-	-
Interest	-	-	7,015	-	-	-
Capital Outlay	-	-	1,715,360	-	-	-
Total Expenditures	6,858,220	6,858,220	(672,957)	312,000	118,930	(193,070)
Excess (Deficiency) of Revenue Over Expenditures	(155,044)	(155,044)	778,897	(50,508)	136,321	186,829
Other Financing Sources (Uses)						
Transfers in	1,127,653	1,127,653	-	-	-	-
Transfers (Out)	(817,626)	(817,626)	(2,575)	-	-	-
Total Other Financing Sources (Uses)	310,027	310,027	(2,575)	-	-	-
Net Change in Fund Balances	\$ 154,983	\$ 154,983	\$ 776,322	\$ (50,508)	\$ 136,321	\$ 186,829
Fund Balances						
Beginning of Year		3,712,122			136,332	
End of Year		\$ 4,643,427			\$ 272,653	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Bridge (2130)			Noxious Weed (2140)		
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 1,012,292	\$ 1,012,292	\$ 993,450	\$ 415,095	\$ 411,786	\$ (3,309)
Intergovernmental	107,140	107,140	108,541	43,942	44,493	551
Charges for services	-	-	-	122,550	97,790	(24,760)
Miscellaneous	100	100	513	1,000	1,351	351
Unrealized loss on Investments	-	-	(12,052)	-	(4,601)	(4,601)
Total Revenue	1,119,532	1,119,532	1,090,452	582,587	550,819	(31,768)
Expenditures						
Current Operations						
Public Safety	-	-	1,133	-	-	-
Personal Services	-	-	1,133	-	-	-
Public Works						
Personal Services	386,405	386,405	366,362	361,580	314,645	(46,935)
Operations	523,512	523,512	177,434	232,400	208,930	(23,470)
Capital Outlay	-	-	99,070	-	-	-
Total Expenditures	909,917	909,917	643,999	593,980	523,575	(70,405)
Excess (Deficiency) of Revenue Over Expenditures	209,615	209,615	446,453	(11,393)	27,244	38,637
Other Financing Sources (Uses)						
Transfers in	-	-	-	25,101	2,917	(22,184)
Transfers (Out)	(190,667)	(190,667)	(190,667)	(91,920)	(91,920)	-
Total Other Financing Sources (Uses)	(190,667)	(190,667)	(190,667)	(66,819)	(89,003)	(22,184)
Net Change in Fund Balances	\$ 18,948	\$ 18,948	255,786	\$ (78,212)	(61,759)	\$ 16,453
Fund Balances						
Beginning of Year			457,831		506,754	
Restatements						
End of Year			\$ 713,617		\$ 444,995	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Predatory Animal (2150)		County Fair (2160)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Final	
Revenue					
Taxes and Assessments	\$ -	\$ -	\$ 282,762	\$ 283,404	\$ 642
Intergovernmental	-	-	37,390	37,879	489
Charges for Services	-	-	776,460	1,022,978	6,258
Miscellaneous	-	-	257,050	414,144	151,374
Unrealized loss on Investments	-	(23)	-	(16,736)	(16,736)
Total Revenue	-	165	1,353,662	1,741,669	142,027
Expenditures					
Current Operations					
Public Health					
Operations	140	170	-	-	-
Culture and Recreation					
Personal Services	-	-	350,289	359,389	(23,504)
Operations	-	-	796,753	865,003	22,112
Miscellaneous	-	-	29,840	29,337	(503)
Total Expenditures	140	170	1,176,882	1,252,337	(1,895)
Excess (Deficiency) of Revenue Over Expenditures	(140)	(170)	176,780	345,410	143,922
Other Financing Sources (Uses)					
Transfers (Out)	-	-	(283,806)	(296,099)	-
Proceeds on sale of capital assets	-	-	-	2,385	2,385
Total Other Financing Sources (Uses)	-	-	(283,806)	(293,714)	2,385
Net Change in Fund Balances	(140)	(3)	(107,026)	49,311	146,307
Fund Balances					
Beginning of Year		1,095		393,925	
End of Year		<u>1,092</u>		<u>589,543</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	District Court (2180)			Comp Insurance (2190)			
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		Original	Final		
Revenue							
Taxes and Assessments	\$ 255,328	\$ 255,328	\$ 259,636	\$ 4,308	\$ 1,566,911	\$ 1,556,962	\$ (9,949)
Intergovernmental	210,693	210,693	207,510	(3,183)	31,260	31,669	409
Charges for Services	100,000	167,000	183,494	16,494	-	-	-
Miscellaneous	-	-	786	786	-	233	233
Unrealized loss on Investments	-	-	(7,635)	(7,635)	-	(12,442)	(12,442)
Total Revenue	\$ 566,021	\$ 633,021	\$ 643,791	\$ 10,770	\$ 1,598,171	\$ 1,576,422	\$ (21,749)
Expenditures							
Current Operations							
General Government							
Personal Services	620,773	620,773	563,643	(57,130)	-	-	-
Operations	113,650	113,650	118,673	5,023	-	-	-
Miscellaneous	-	-	-	-	1,620,000	1,461,965	(158,035)
Total Expenditures	734,423	734,423	682,316	(52,107)	1,620,000	1,461,965	(158,035)
Excess (Deficiency) of Revenue Over Expenditures	(168,402)	(101,402)	(38,525)	62,877	(21,829)	114,457	136,286
Other Financing Sources (Uses)							
Transfers (Out)	(9,600)	(9,600)	(9,600)	-	-	-	-
Total Other Financing Sources (Uses)	(9,600)	(9,600)	(9,600)	-	-	-	-
Net Change in Fund Balances	\$ (178,002)	\$ (111,002)	\$ (48,125)	\$ 62,877	\$ (21,829)	\$ 114,457	\$ 136,286
Fund Balances							
Beginning of Year			392,080			482,562	
End of Year			\$ 343,955			\$ 597,019	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Mosquito (2200)			Park (2210)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Taxes and Assessments	\$ 297,141	\$ 297,141	\$ 294,957	\$ (2,184)	\$ 487,604	\$ (2,428)	
Intergovernmental	-	-	424	424	27,158	351	
Charges for Services	-	-	-	-	169,819	13,869	
Miscellaneous	75	75	18	(57)	97,836	53,466	
Unrealized loss on Investments	-	-	(3,161)	(3,161)	(7,813)	(7,813)	
Total Revenue	297,216	297,216	292,238	(4,978)	774,604	57,445	
Expenditures							
Current Operations							
Public Health							
Personal Services	179,895	179,895	145,804	(34,091)	-	-	
Operations	94,264	94,264	74,779	(19,485)	-	-	
Culture and Recreation							
Personal Services	-	-	-	-	328,741	(49,302)	
Operations	-	-	-	-	286,027	(14,098)	
Capital Outlay							
Total Expenditures	274,159	274,159	220,583	(53,576)	632,768	(63,400)	
Excess (Deficiency) of Revenue Over Expenditures	23,057	23,057	71,655	48,598	141,836	120,845	
Other Financing Sources (Uses)							
Transfers (Out)	(18,040)	(18,040)	(18,040)	-	(120,768)	-	
Total Other Financing Sources (Uses)	(18,040)	(18,040)	(18,040)	-	(120,768)	-	
Net Change in Fund Balances	\$ 5,017	\$ 5,017	53,615	\$ 48,598	\$ 21,068	\$ 120,845	
Fund Balances							
Beginning of Year			82,936		316,241		
End of Year			\$ 136,551		\$ 337,309		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Parks/Cash in Lieu (2211)		Park Donation (2213)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
Revenue					
Charges for Services	\$ -	\$ 27,000	\$ -	\$ -	\$ -
Unrealized loss on Investments	-	(7,906)	-	(344)	(344)
Total Revenue	-	27,000	-	(344)	(344)
Expenditures					
Current Operations					
Culture and Recreation					
Operations	-	-	500	241	(259)
Total Expenditures	-	-	500	241	(259)
Excess (Deficiency) of Revenue Over Expenditures	-	27,000	(500)	(585)	(85)
Net Change in Fund Balances	\$ -	\$ 27,000	\$ (500)	(585)	\$ (85)
Fund Balances					
Beginning of Year		360,436		17,103	
End of Year		\$ 379,396		\$ 16,518	

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Trail Maintenance (2214)			Library (2220)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 1,581,311	\$ 1,575,238	\$ -	(6,073)
Intergovernmental	-	-	16,362	167,588	174,632	7,044	
Charges for Services	-	-	-	6,000	5,668	(332)	
Fines and Forfeitures	-	-	-	16,000	14,916	(1,084)	
Miscellaneous	-	-	-	1,100	1,030	(70)	
Investment Earnings	-	-	-	1,500	1,364	(136)	
Unrealized loss on Investments	-	-	(6,321)	-	(10,384)	(10,384)	
Total Revenue	-	-	10,041	1,773,499	1,762,464	(11,035)	
Expenditures							
Current Operations							
Culture and Recreation							
Personal Services	-	-	-	1,255,601	1,129,918	(125,683)	
Operations	30,000	30,000	18,898	495,004	498,550	3,546	
Total Expenditures	30,000	30,000	18,898	1,750,605	1,628,468	(122,137)	
Excess (Deficiency) of Revenue Over Expenditures	(30,000)	(30,000)	(8,857)	22,894	133,996	111,102	
Other Financing Sources (Uses)							
Transfers In	50,000	50,000	50,000	-	-	-	
Transfers (Out)	-	-	-	(7,289)	(129,426)	(122,137)	
Total Other Financing Sources (Uses)	50,000	50,000	50,000	(7,289)	(129,426)	(122,137)	
Net Change in Fund Balances	\$ 20,000	\$ 20,000	41,143	\$ 15,605	4,570	\$ (11,035)	
Fund Balances							
Beginning of Year			275,125		418,116		
End of Year			\$ 316,268		\$ 422,686		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Planning (2251)			Emergency/Disaster (2260)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 273,328	\$ 273,328	\$ 276,524	\$ -	\$ -	\$ -
Intergovernmental	30,583	30,583	31,353	-	-	-
Charges for Services	150,000	290,000	299,969	-	-	-
Miscellaneous	140	140	983	-	-	-
Unrealized loss on Investments	-	-	(7,961)	-	(4,882)	(4,882)
Total Revenue	454,051	594,051	600,868	-	(4,882)	(4,882)
Expenditures						
Current Operations						
General Government						
Personal Services	514,479	514,479	450,291	-	-	-
Operations	36,900	36,900	70,473	-	-	-
Public Safety						
Personal Services	-	-	-	46,608	46,597	(11)
Operations	-	-	-	15,311	15,308	(3)
Total Expenditures	551,379	551,379	520,764	61,919	61,905	(14)
Excess (Deficiency) of Revenue Over Expenditures	(97,328)	42,672	80,104	(61,919)	(66,787)	(4,868)
Other Financing Sources (Uses)						
Transfers (Out)	(13,027)	(13,027)	(13,027)	-	-	-
Total Other Financing Sources (Uses)	(13,027)	(13,027)	(13,027)	-	-	-
Net Change in Fund Balances	\$ (110,355)	\$ 29,645	67,077	\$ (61,919)	(66,787)	\$ (4,868)
Fund Balances						
Beginning of Year			295,027		268,956	
Restatement						
End of Year			\$ 362,104		\$ 202,169	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Health (2270)			Health Admin Grants (2271)			Over (Under) Final Budget
	Original	Final	Actual	Budgeted Amounts	Actual	Over (Under) Final Budget	
				Original	Final		
Revenue							
Taxes and Assessments	\$ 1,629,879	\$ 1,629,879	\$ 1,629,120	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	221,500	307,870	301,444	-	82,072	45,054	(37,018)
Intergovernmental	113,528	113,938	114,019	-	-	-	-
Charges for Services	854,414	1,236,722	1,385,958	-	850	850	-
Miscellaneous	195,975	199,675	185,353	-	-	-	-
Investment Earnings	-	-	43,131	-	-	-	-
Unrealized loss on Investments	-	-	(30,073)	-	-	(1,134)	(1,134)
Total Revenue	<u>3,015,296</u>	<u>3,488,084</u>	<u>3,628,952</u>	<u>-</u>	<u>82,922</u>	<u>44,770</u>	<u>(38,152)</u>
Expenditures							
Current Operations							
General Government	89,149	89,149	88,054	-	-	-	-
Personal Services	2,136,701	2,008,130	1,683,202	-	4,683	4,683	-
Public Health	854,351	1,232,570	1,026,953	-	78,238	34,410	(43,828)
Personal Services Operations	3,080,201	3,329,849	2,798,209	-	82,921	39,093	(43,828)
Total Expenditures	<u>(64,905)</u>	<u>158,235</u>	<u>830,743</u>	<u>-</u>	<u>1</u>	<u>5,677</u>	<u>5,676</u>
Excess (Deficiency) of Revenue Over Expenditures							
Other Financing Sources (Uses)							
Transfers In	4,000	4,000	4,000	-	-	-	-
Transfers (Out)	(89,677)	(94,677)	(394,677)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(85,677)</u>	<u>(90,677)</u>	<u>(390,677)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (150,582)</u>	<u>\$ 67,558</u>	<u>440,066</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>5,677</u>	<u>\$ 5,676</u>
Fund Balances							
Beginning of Year			1,156,010			11,670	
End of Year			<u>\$ 1,596,076</u>			<u>\$ 17,347</u>	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	EMS Program (2272)		Over (Under) Final Budget	Special EMS Program (2273)		Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final		Budgeted Amounts Original	Budgeted Amounts Final	
Revenue						
Taxes and Assessments	\$ 235,275	\$ 235,275	\$ 233,377	\$ 648,256	\$ (4,836)	
Charges for Services	-	-	3,175	-	-	
Miscellaneous	200	200	813	-	-	
Unrealized loss on Investments	-	-	(2,080)	(1,837)	(1,837)	
Total Revenue	235,475	235,475	235,285	646,419	(6,673)	
Expenditures						
Current Operations						
Public Safety						
Operations	13,352	13,352	10,184	-	-	
Public Health						
Personal Services	124,472	124,472	106,841	-	-	
Operations	145,616	161,616	157,478	635,001	(1)	
Total Expenditures	283,440	299,440	274,503	635,001	(1)	
Excess (Deficiency) of Revenue Over Expenditures	(47,965)	(63,965)	(39,218)	11,419	(6,672)	
Net Change in Fund Balances	\$ (47,965)	\$ (63,965)	\$ (39,218)	\$ 11,419	\$ (6,672)	
Fund Balances						
Beginning of Year			134,211	76,741		
End of Year			\$ 94,993	\$ 88,160		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Area on Aging (2280)		Over (Under) Final Budget	Buckle Up Flathead (2283)		Over (Under) Final Budget
	Budgeted Amounts Original	Final		Budgeted Amounts Original	Final	
Revenue						
Taxes and Assessments	\$ 215,661	\$ 215,661	\$ (326)	\$ -	\$ -	\$ -
Intergovernmental	19,919	19,919	261	58,878	(6,567)	(6,567)
Miscellaneous	120	120	34	451	(6,439)	(6,439)
Unrealized loss on Investments	-	-	(1,291)	-	-	-
Total Revenue	235,700	235,700	(1,322)	59,329	(13,006)	(13,006)
Expenditures						
Current Operations						
Public Health						
Personal Services	-	-	-	63,127	47,307	(15,820)
Operations	-	-	-	222,208	12,022	(210,186)
Social and Economic Services						
Personal Services	192,240	199,840	7,774	-	-	-
Operations	23,540	23,540	(7,820)	-	-	-
Total Expenditures	215,780	223,380	(46)	285,335	59,329	(226,006)
Excess (Deficiency) of Revenue Over Expenditures	19,920	12,320	(1,276)	(213,000)	-	213,000
Other Financing Sources (Uses)						
Transfers (Out)	(22,344)	(22,344)	-	-	-	-
Total Other Financing Sources (Uses)	(22,344)	(22,344)	-	-	-	-
Net Change in Fund Balances	\$ (2,424)	\$ (10,024)	\$ (1,276)	\$ (213,000)	\$ -	\$ 213,000
Fund Balances						
Beginning of Year						
Restatement					6,557	
End of Year					\$ 6,557	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	4H/Extension (2290)			Animal Shelter Donations (2292)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 101,344	\$ 101,344	\$ 545	\$ -	\$ -	\$ -
Intergovernmental	8,459	8,570	111	-	-	-
Charges for Services	1,300	2,300	1,000	-	-	-
Miscellaneous	-	10	10	50,000	152,766	(2,234)
Investment Earnings	-	-	-	3,000	2,060	(940)
Unrealized loss on Investments	-	(1,606)	(1,606)	-	(5,481)	(5,481)
Total Revenue	111,103	111,103	60	53,000	149,345	(8,655)
Expenditures						
Current Operations						
Operations	-	-	-	101,100	74,749	(131,351)
Social and Economic Services						
Personal Services	43,850	44,954	1,104	-	-	-
Operations	87,083	49,580	(37,503)	-	-	-
Total Expenditures	130,933	94,534	(36,399)	101,100	74,749	(131,351)
Excess (Deficiency) of Revenue Over Expenditures	(19,830)	16,629	36,459	(48,100)	74,596	122,696
Other Financing Sources (Uses)						
Transfers (Out)	(1,626)	(1,626)	-	(405,750)	(463,030)	-
Total Other Financing Sources (Uses)	(1,626)	(1,626)	-	(405,750)	(463,030)	-
Net Change in Fund Balances	\$ (21,456)	\$ (21,456)	\$ 36,459	\$ (453,850)	\$ (388,434)	\$ 122,696
Fund Balances						
Beginning of Year		60,197			649,072	
End of Year		\$ 75,200			\$ 260,638	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Children's Advocacy Center (2320)			School Co-Op Revolving (2340)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	
Revenue							
Intergovernmental	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,000	1,000	-	(1,000)	20,000	27,131	5,131
Miscellaneous	19,500	19,500	13,295	(6,205)	8,000	7,492	(508)
Investment Earnings	-	-	-	-	250	167	(83)
Unrealized loss on Investments	-	-	(2,446)	(2,446)	-	(1,007)	(1,007)
Total Revenue	30,500	30,500	20,849	(9,651)	28,250	33,783	3,533
Expenditures							
Current Operations							
General Government	-	-	-	-	23,855	25,905	(18)
Operations							
Public Safety							
Operations	34,300	34,300	11,616	(22,684)	-	-	-
Total Expenditures	34,300	34,300	11,616	(22,684)	23,855	25,887	(18)
Excess (Deficiency) of Revenue Over Expenditures	(3,800)	(3,800)	9,233	13,033	4,395	7,896	3,551
Net Change in Fund Balances	\$ (3,800)	\$ (3,800)	9,233	\$ 13,033	\$ 4,395	\$ 7,896	\$ 3,551
Fund Balances							
Beginning of Year			107,876			42,139	
End of Year			\$ 117,109			\$ 50,035	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Big Mt Comm Site (2350)			Retirement (2370)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 3,573,910	\$ 3,563,113	\$ (10,797)	
Intergovernmental	-	-	-	208,362	211,086	2,724	
Charges for Services	4,000	4,000	3,926	-	-	-	
Unrealized loss on Investments	-	-	(9)	-	(31,226)	(31,226)	
Total Revenue	4,000	4,000	3,917	3,782,272	3,742,973	(39,299)	
Expenditures							
Current Operations							
General Government	-	-	-	1,316,960	1,210,823	(106,137)	
Public Safety	-	-	-	1,538,296	1,460,916	(77,380)	
Personal Services	5,250	5,250	3,986	-	-	-	
Operations	-	-	-	728,029	699,139	(28,890)	
Public Works	-	-	-	86,583	79,347	(7,236)	
Personal Services	-	-	-	38,686	39,009	323	
Social and Economic Services	-	-	-	317,880	275,140	(42,740)	
Personal Services	-	-	-	4,026,434	3,764,374	(262,060)	
Culture and Recreation	-	-	-	(244,162)	(21,401)	222,761	
Personal Services	5,250	5,250	3,986	-	-	-	
Total Expenditures	(1,250)	(1,250)	(69)	(244,162)	(21,401)	222,761	
Excess (Deficiency) of Revenue Over Expenditures							
Other Financing Sources (Uses)							
Transfers In	1,250	1,250	1,250	-	-	-	
Total Other Financing Sources (Uses)	1,250	1,250	1,250	-	-	-	
Net Change in Fund Balances	\$ -	\$ -	1,181	\$ (244,162)	\$ (21,401)	\$ 222,761	
Fund Balances							
Beginning of Year			2,509		1,382,608		
End of Year			\$ 3,690		\$ 1,361,207		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Permissive Medical Levy (2372)			Home Health (2374)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Taxes and Assessments	\$ 4,205,092	\$ 4,205,092	\$ 4,173,369	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	1,085,000	1,085,000	894,825	(190,175)
Total Revenue	4,205,092	4,205,092	4,173,369	1,085,000	1,085,000	894,825	(190,175)
Expenditures							
Current Operations							
Public Health	-	-	-	22,439	22,439	-	(22,439)
Personal Services	-	-	-	1,299,940	1,299,940	1,183,721	(116,219)
Operations	-	-	-	1,322,379	1,322,379	1,183,721	(138,658)
Total Expenditures	-	-	-	(237,379)	(237,379)	(288,896)	(51,517)
Excess (Deficiency) of Revenue Over Expenditures	4,205,092	4,205,092	4,173,369	(237,379)	(237,379)	(288,896)	(51,517)
Other Financing Sources (Uses)							
Transfers (Out)	(4,205,093)	(4,205,093)	(4,173,369)	-	-	-	-
Total Other Financing Sources (Uses)	(4,205,093)	(4,205,093)	(4,173,369)	-	-	-	-
Net Change in Fund Balances	\$ (1)	\$ (1)	\$ -	\$ (237,379)	\$ (237,379)	\$ (288,896)	\$ (51,517)
Fund Balances							
Beginning of Year						342,705	
End of Year						\$ 53,809	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Group Insurance (2380)			Search & Rescue Levy (2382)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Final	Actual	Over (Under) Final Budget
Revenue						
Taxes and Assessments	\$ 441,933	\$ 441,933	\$ 437,063	\$ 326,545	\$ 324,127	\$ (2,418)
Intergovernmental	134,138	134,138	135,892	9,639	9,765	126
Charges for Services	-	-	-	6,000	-	(6,000)
Miscellaneous	-	-	-	21,000	2,065	(18,935)
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	-	-	(42,618)	-	(1,539)	(1,539)
Total Revenue	576,071	576,071	530,337	363,184	334,418	(28,766)
Expenditures						
Current Operations						
General Government						
Personal Services	1,819,168	1,819,168	1,613,445	-	-	(205,723)
Public Safety						
Personal Services	1,700,800	1,700,800	1,469,978	65,837	64,175	(1,662)
Operations	-	-	-	194,050	194,378	328
Public Works						
Personal Services	756,764	756,764	754,086	-	-	(2,678)
Public Health						
Personal Services	138,850	138,850	128,070	-	-	(10,780)
Social and Economic Services						
Personal Services	62,475	62,475	60,091	-	-	(2,384)
Culture and Recreation						
Personal Services	463,823	463,823	379,677	-	-	(84,146)
Total Expenditures	4,941,880	4,941,880	4,405,347	246,387	258,553	(1,334)
Excess (Deficiency) of Revenue Over Expenditures	(4,365,809)	(4,365,809)	(3,875,010)	116,797	75,865	(27,432)
Other Financing Sources (Uses)						
Transfers In	4,205,093	4,205,093	4,173,369	-	-	(31,724)
Transfers (Out)	-	-	-	(141,250)	(151,250)	-
Total Other Financing Sources (Uses)	4,205,093	4,205,093	4,173,369	(141,250)	(151,250)	-
Net Change in Fund Balances	\$ (160,716)	\$ (160,716)	298,359	\$ (24,453)	\$ (47,953)	\$ (27,432)
Fund Balances						
Beginning of Year			1,597,718		138,347	
End of Year			<u>\$ 1,896,077</u>		<u>\$ 62,962</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Drug Forfeiture (2390)			FC Fire Service Area (2391)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 176,845	\$ 176,872	\$ 27
Miscellaneous	-	-	-	115	3,876	3,761
Unrealized loss on Investments	-	-	(193)	-	(7,510)	(7,510)
Total Revenue	-	-	(193)	176,960	173,238	(3,722)
Expenditures						
Current Operations						
Public Safety						
Personal Services	-	-	-	100,189	101,664	1,475
Operations	-	-	-	55,458	45,998	(9,460)
Total Expenditures	-	-	-	155,647	147,662	(7,985)
Excess (Deficiency) of Revenue Over Expenditures	-	-	(193)	21,313	25,576	4,263
Other Financing Sources (Uses)						
Transfers (Out)	-	-	-	(6,000)	(6,000)	-
Total Other Financing Sources (Uses)	-	-	-	(6,000)	(6,000)	-
Net Change in Fund Balances	\$ -	\$ -	(193)	\$ 15,313	\$ 19,576	\$ 4,263
Fund Balances						
Beginning of Year					335,704	
End of Year					\$ 355,280	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Halo Project (2393)			DUJ Reinstatement (2394)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 30,558	\$ 5,558	\$ 5,558
Charges for Services	-	-	-	-	225	-	-
Miscellaneous	-	-	180	180	-	-	-
Unrealized loss on Investments	-	-	(1,720)	(1,720)	(2,172)	(2,172)	(2,172)
Total Revenue	-	-	(1,540)	(1,540)	25,225	28,611	3,386
Expenditures							
Current Operations							
Public Health	-	-	-	-	-	-	-
Personal Services	-	-	-	-	9,276	2,344	(6,932)
Operations	-	-	-	-	17,629	4,090	(13,539)
Social and Economic Services							
Operations	3,000	3,000	156	156	-	-	-
Total Expenditures	3,000	3,000	156	156	26,905	6,434	(20,471)
Excess (Deficiency) of Revenue Over Expenditures	(3,000)	(3,000)	(1,696)	1,304	(1,680)	22,177	23,857
Other Financing Sources (Uses)							
Transfers (Out)	-	-	-	-	(320)	(320)	-
Total Other Financing Sources (Uses)	-	-	-	-	(320)	(320)	-
Net Change in Fund Balances	\$ (3,000)	\$ (3,000)	(1,696)	\$ 1,304	\$ (2,000)	21,857	\$ 23,857
Fund Balances							
Beginning of Year			84,223			87,938	
End of Year			\$ 82,527			\$ 109,795	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Records Preservation (2395)		Juvenile Detention (2396)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Original	Actual	
Revenue					
Taxes and Assessments	\$ -	\$ -	\$ 94,721	\$ 113,765	\$ 19,044
Intergovernmental	-	-	87,506	65,869	(21,637)
Charges for Services	129,000	179,985	-	-	-
Fines and Forfeitures	-	-	200	-	(200)
Miscellaneous	210	68	-	-	-
Unrealized loss on Investments	-	(7,984)	-	(4,828)	(4,828)
Total Revenue	129,210	172,069	182,427	174,806	(7,621)
Expenditures					
Current Operations					
General Government					
Personal Services	92,521	59,796	-	-	-
Operations	33,428	27,618	-	-	-
Public Safety					
Personal Services	-	-	10,415	4,591	(5,824)
Operations	-	-	416,250	346,607	(69,643)
Total Expenditures	125,949	87,414	426,665	351,198	(75,467)
Excess (Deficiency) of Revenue Over Expenditures	3,261	84,655	(244,238)	(176,392)	67,846
Other Financing Sources (Uses)					
Transfers In	5,500	-	-	-	-
Transfers (Out)	(14,950)	(14,950)	(7,000)	(7,000)	-
Total Other Financing Sources (Uses)	(9,450)	(14,950)	(7,000)	(7,000)	-
Net Change in Fund Balances	\$ (6,189)	\$ 69,705	\$ (251,238)	(183,392)	\$ 67,846
Fund Balances					
Beginning of Year		310,877		381,124	
End of Year		\$ 380,582		\$ 197,732	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Gas Tax (2820)			Gas Tax - Special Road Allocation (2821)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ 492,000	\$ 494,000	\$ 484,868	\$ 461,329	\$ 430,974	\$ (30,355)
Unrealized loss on Investments	-	-	(11,708)	-	(4,004)	(4,004)
Total Revenue	492,000	494,000	473,160	461,329	426,970	(34,359)
Expenditures						
Current Operations						
Public Works						
Operations	492,000	300,000	281,850	197,018	-	(197,018)
Capital Outlay	-	194,000	211,902	114,222	247,724	133,502
Total Expenditures	492,000	494,000	493,752	311,240	247,724	(63,516)
Excess (Deficiency) of Revenue Over Expenditures	-	-	(20,592)	150,089	179,246	29,157
Other Financing Sources (Uses)						
Transfers In	-	-	-	14,810	12,386	(2,424)
Transfers (Out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	14,810	12,386	(2,424)
Net Change in Fund Balances	\$ -	\$ -	(20,592)	\$ 164,899	\$ 191,632	\$ 26,733
Fund Balances						
Beginning of Year			303,606		549	
End of Year			\$ 283,014		\$ 192,181	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Junk Vehicle (2830)			Weed Truck Grant (2840)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ 232,387	\$ 232,387	\$ 74,409	\$ 7,500	\$ 7,500	\$ -
Miscellaneous	30	30	4	-	-	-
Unrealized loss on Investments	-	(4,387)	(4,387)	-	-	-
Total Revenue	<u>232,417</u>	<u>232,417</u>	<u>70,026</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Expenditures						
Current Operations						
Public Works						
Personal Services	42,274	42,274	24,000	-	-	-
Operations	37,200	37,200	32,635	7,500	7,500	-
Total Expenditures	<u>79,474</u>	<u>79,474</u>	<u>56,635</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>152,943</u>	<u>152,943</u>	<u>13,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers In	-	4,221	4,221	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>4,221</u>	<u>4,221</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 152,943</u>	<u>\$ 157,164</u>	<u>17,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances						
Beginning of Year			192,011			
Restatement						
End of Year			<u>\$ 209,623</u>			<u>\$ -</u>

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Emergency Communication Center (2850)			Emergency Communication Center (old) (2851)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 3,503,652	\$ 3,503,652	\$ 3,417,305	\$ -	\$ -	\$ -
Miscellaneous	14,100	14,100	7,787	-	-	-
Investment Earnings	-	2,633	6,768	-	-	-
Unrealized loss on Investments	-	-	(59,622)	-	-	-
Total Revenue	3,517,752	3,520,385	3,372,238	-	-	-
Expenditures						
Current Operations						
General Government						
Public Safety						
Personal Services	2,132,544	2,132,544	1,894,315	-	-	-
Operations	286,669	286,669	434,452	-	-	-
Total Expenditures	2,419,213	2,419,213	2,328,767	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	1,098,539	1,101,172	1,043,471	-	-	-
Other Financing Sources (Uses)						
Transfers In	-	2,104,052	2,104,052	-	-	-
Transfers (Out)	(400,000)	(400,000)	(400,000)	-	(2,104,052)	-
Total Other Financing Sources (Uses)	(400,000)	1,704,052	1,704,052	-	(2,104,052)	-
Net Change in Fund Balances	\$ 698,539	\$ 2,805,224	2,747,523	\$ -	(2,104,052)	\$ -
Fund Balances						
Beginning of Year						
End of Year		\$ 2,747,523			2,104,052	
					\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	State 911 (2855)			GIS - MT Land Information Act (2859)		
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Over (Under) Final Budget
	Original	Final		Original	Actual	
Revenue						
Intergovernmental	\$ 611,121	\$ 660,142	\$ 660,142	\$ -	\$ -	\$ -
Charges for Services	-	-	-	33,000	86,817	3,317
Miscellaneous	-	-	-	-	380	380
Unrealized loss on Investments	-	-	-	-	(4,236)	(4,236)
Total Revenue	611,121	660,142	660,142	33,000	82,961	(539)
Expenditures						
Current Operations						
General Government	-	-	-	25,000	25,561	(3,439)
Operations						
Public Safety						
Personal Services	131,821	228,616	239,548	-	-	-
Operations	479,300	431,526	420,594	-	-	-
Total Expenditures	611,121	660,142	660,142	25,000	25,561	(3,439)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	8,000	57,400	2,900
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ 8,000	\$ 57,400	\$ 2,900
Fund Balances						
Beginning of Year			-		146,114	
End of Year			\$ -		\$ 203,514	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	I & R/Comm Service (2888)			Veterans Directed Care (2889)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Final	Actual	Over (Under) Final Budget	
Revenue							
Intergovernmental	\$ 394,780	\$ 462,474	\$ 479,432	\$ 1,146,628	\$ 1,201,727	\$ 55,099	
Miscellaneous	1,700	1,700	4,877	-	-	-	
Unrealized loss on Investments	-	(3,251)	(3,251)	-	(1,485)	(1,485)	
Total Revenue	<u>396,480</u>	<u>464,174</u>	<u>481,058</u>	<u>1,146,628</u>	<u>1,200,242</u>	<u>53,614</u>	
Expenditures							
Current Operations							
Social and Economic Services							
Personal Services	379,362	379,362	353,688	78,536	47,505	(31,031)	
Operations	34,173	35,967	20,884	940,290	1,002,505	30,215	
Total Expenditures	<u>413,535</u>	<u>415,329</u>	<u>374,572</u>	<u>1,018,826</u>	<u>1,050,010</u>	<u>(816)</u>	
Excess (Deficiency) of Revenue Over Expenditures	<u>(17,055)</u>	<u>48,845</u>	<u>106,486</u>	<u>95,802</u>	<u>150,232</u>	<u>54,430</u>	
Other Financing Sources (Uses)							
Transfers In	-	-	3,977	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Change in Fund Balances	<u>\$ (17,055)</u>	<u>\$ 48,845</u>	<u>110,463</u>	<u>\$ 95,802</u>	<u>150,232</u>	<u>\$ 54,430</u>	
Fund Balances							
Beginning of Year			77,585		219,747		
End of Year			<u>\$ 188,048</u>		<u>\$ 369,979</u>		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Sandy Hill Rural Maintenance District (2890)			PILT (2901)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	
Revenue							
Taxes and Assessments	\$ 3,828	\$ 3,828	\$ 3,943	\$ 115	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	2,600,000	3,270,756	670,756
Investment Earnings	-	-	46	46	-	-	-
Unrealized loss on Investments	-	-	(302)	(302)	-	(27,073)	(27,073)
Total Revenue	3,828	3,828	3,687	(141)	2,600,000	3,243,683	643,683
Expenditures							
Current Operations							
Public Works	-	500	434	(66)	-	-	-
Operations	-	500	434	(66)	-	-	-
Total Expenditures	-	500	434	(66)	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	3,828	3,328	3,253	(75)	2,600,000	3,243,683	643,683
Other Financing Sources (Uses)							
Transfers (Out)	-	-	-	-	(3,270,344)	(3,270,344)	-
Total Other Financing Sources (Uses)	-	-	-	-	(3,270,344)	(3,270,344)	-
Net Change in Fund Balances	\$ 3,828	\$ 3,328	3,253	(75)	\$ (670,344)	(26,661)	\$ 643,683
Fund Balances							
Beginning of Year			11,243				1,325,803
End of Year			\$ 14,496				\$ 1,299,142

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	BCC/Drug Investigation Team (2916)			Children's Advocacy Center (2920)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ 392,303	\$ 392,303	\$ 414,513	\$ -	\$ -	\$ -
Unrealized loss on Investments	-	-	-	-	(76)	(76)
Total Revenue	392,303	392,303	414,513	-	(76)	(76)
Expenditures						
Current Operations						
Public Safety						
Personal Services	406,734	406,734	348,246	-	-	-
Operations	316,401	316,401	356,389	1,000	-	(1,000)
Total Expenditures	723,135	723,135	704,635	1,000	-	(1,000)
Excess (Deficiency) of Revenue Over Expenditures	(330,832)	(330,832)	(290,122)	(1,000)	(76)	924
Other Financing Sources (Uses)						
Transfers In	330,832	330,832	290,123	-	-	-
Total Other Financing Sources (Uses)	330,832	330,832	290,123	-	-	-
Net Change in Fund Balances	\$ -	\$ -	1	\$ (1,000)	(76)	\$ 924
Fund Balances						
Beginning of Year		1,946			3,716	
End of Year		\$ 1,947			\$ 3,640	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	High Intensity Drug Trafficking (2922)			Sheriff Drug Trust (2923)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ 157,000	\$ 158,200	\$ 158,193	\$ -	\$ -	\$ -
Fines and Forfeitures	-	-	-	37,500	23,643	(13,857)
Investment Earnings	-	-	-	1,500	1,167	(333)
Unrealized loss on Investments	-	-	-	-	(6,440)	(6,440)
Total Revenue	157,000	158,200	158,193	39,000	18,370	(20,630)
Expenditures						
Current Operations						
Public Safety						
Personal Services	36,000	36,000	23,558	-	-	-
Operations	121,000	123,000	128,676	80,000	41,101	(38,899)
Debt Service						
Principal	-	-	5,393	-	-	-
Interest	-	-	1,319	-	-	-
Total Expenditures	157,000	159,000	158,946	80,000	41,101	(38,899)
Excess (Deficiency) of Revenue Over Expenditures	-	(800)	(753)	(41,000)	(22,731)	18,269
Net Change in Fund Balances	\$ -	\$ (800)	(753)	\$ (41,000)	(22,731)	\$ 18,269
Fund Balances						
Beginning of Year		785			341,148	
End of Year		\$ 32			\$ 318,417	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Drug Forfeiture/Fed Share (2924)			War Supplemental/Stonegarden Grant (2928)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ (84,396)
Fines and Forfeitures	21,500	21,500	(21,500)	-	-	-
Investment Earnings	500	328	(172)	-	-	-
Unrealized loss on Investments	-	(1,791)	(1,791)	-	-	-
Total Revenue	22,000	22,000	(23,463)	200,000	115,604	(84,396)
Expenditures						
Current Operations						
Public Safety	-	-	-	52,466	52,466	(31,150)
Personal Services	30,000	30,000	(30,000)	144,746	144,746	(50,458)
Operations	7,500	15,686	(7,500)	-	-	-
Capital Outlay	37,500	45,686	(37,500)	197,212	197,212	(81,608)
Total Expenditures	(15,500)	(23,686)	14,037	2,788	2,788	(2,788)
Excess (Deficiency) of Revenue Over Expenditures	\$ (15,500)	\$ (23,686)	\$ 14,037	\$ 2,788	\$ 2,788	\$ (2,788)
Net Change in Fund Balances						
	\$ (15,500)	\$ (23,686)	\$ 14,037	\$ 2,788	\$ 2,788	\$ (2,788)
Fund Balances						
Beginning of Year		95,586			-	
End of Year		\$ 85,937			\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Bulletproof Vest Partnership (2930)			ICAC (2931)		
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ -	\$ -	\$ 240	\$ 233,264	\$ 19,227	\$ (214,037)
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	-	-	(557)	-	(1,586)	(1,586)
Total Revenue	-	-	(317)	233,264	17,641	(215,623)
Expenditures						
Current Operations						
Public Safety						
Personal Services	-	-	-	200,948	178,820	(22,128)
Operations	18,250	26,250	26,124	2,518	6,080	3,562
Total Expenditures	18,250	26,250	26,124	203,466	184,900	(18,566)
Excess (Deficiency) of Revenue Over Expenditures	(18,250)	(26,250)	(26,441)	29,798	(167,259)	(197,057)
Other Financing Sources (Uses)						
Transfers In	30,000	30,000	30,000	-	165,674	165,674
Total Other Financing Sources (Uses)	30,000	30,000	30,000	-	165,674	165,674
Net Change in Fund Balances	\$ 11,750	\$ 3,750	\$ 3,559	\$ 29,798	\$ (1,585)	\$ (31,383)
Fund Balances						
Beginning of Year			23,103		86,742	
End of Year			\$ 26,662		\$ 85,157	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Alcohol Enforcement Team (2932)			STEP DUJ/Seatbelt (2933)			Over (Under) Final Budget	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final		Actual
Revenue								
Intergovernmental	\$ 4,000	\$ 4,000	\$ 15,200	\$ 11,200	\$ 8,738	\$ 8,738	\$ 1,483	\$ (7,255)
Miscellaneous	1,000	1,000	1,650	650	-	-	-	-
Investment Earnings	50	50	95	45	-	-	-	-
Unrealized loss on Investments	-	-	(654)	(654)	-	-	(26)	(26)
Total Revenue	5,050	5,050	16,291	11,241	8,738	8,738	1,457	(7,281)
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	-	-	-	8,744	8,744	1,483	(7,261)
Operations	2,700	2,700	185	(2,515)	-	-	-	-
Total Expenditures	2,700	2,700	185	(2,515)	8,744	8,744	1,483	(7,261)
Excess (Deficiency) of Revenue Over Expenditures	2,350	2,350	16,106	13,756	(6)	(6)	(26)	(20)
Net Change in Fund Balances	\$ 2,350	\$ 2,350	16,106	\$ 13,756	\$ (6)	\$ (6)	(26)	\$ (20)
Fund Balances								
Beginning of Year			15,238				1,298	
End of Year			\$ 31,344				\$ 1,272	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	National Children's Alliance (2936)			Sheriff Local Contracts (2937)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
Revenue							
Intergovernmental	\$ 69,383	\$ 69,383	\$ 61,007	\$ 37,242	\$ 37,242	\$ 8,537	\$ (28,705)
Charges for Services	-	-	-	30,860	30,860	30,860	-
Miscellaneous	-	-	-	-	-	33,146	33,146
Unrealized loss on Investments	-	-	-	-	-	(875)	(875)
Total Revenue	<u>69,383</u>	<u>69,383</u>	<u>61,007</u>	<u>68,102</u>	<u>68,102</u>	<u>71,668</u>	<u>3,566</u>
Expenditures							
Current Operations							
Public Safety							
Personal Services	69,104	69,104	69,627	26,492	26,492	7,574	(18,918)
Operations	7,000	8,300	6,709	41,622	41,622	49,710	8,088
Total Expenditures	<u>76,104</u>	<u>77,404</u>	<u>76,336</u>	<u>68,114</u>	<u>68,114</u>	<u>57,284</u>	<u>(10,830)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(6,721)</u>	<u>(8,021)</u>	<u>(15,329)</u>	<u>(12)</u>	<u>(12)</u>	<u>14,384</u>	<u>14,396</u>
Other Financing Sources (Uses)							
Transfers In	15,596	15,596	15,329	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,596</u>	<u>15,596</u>	<u>15,329</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 8,875</u>	<u>\$ 7,575</u>	<u>\$ -</u>	<u>\$ (12)</u>	<u>\$ (12)</u>	<u>\$ 14,384</u>	<u>\$ 14,396</u>
Fund Balances							
Beginning of Year						25,874	
End of Year			<u>\$ -</u>			<u>\$ 40,258</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Bigfork Stormwater (2939)			Rural Fire Capacity (2953)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 37,549	\$ 37,549	\$ 37,172	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	18,504	23,088	23,259
Unrealized loss on Investments	-	-	(1,374)	-	-	171
Total Revenue	37,549	37,549	35,798	18,504	23,088	(49)
			(1,751)			122
Expenditures						
Current Operations						
General Government						
Operations	27,870	27,870	13,154	-	-	-
Public Safety						
Operations	-	-	-	18,504	23,259	23,259
Total Expenditures	27,870	27,870	13,154	18,504	23,259	-
			(14,716)			
Excess (Deficiency) of Revenue Over Expenditures	9,679	9,679	22,644	-	(171)	(49)
			12,965			122
Net Change in Fund Balances	\$ 9,679	\$ 9,679	\$ 22,644	\$ -	\$ (171)	\$ (49)
			12,965			122
Fund Balances						
Beginning of Year			43,278			-
End of Year			\$ 65,922			\$ (49)

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Gateway to Glacier Bike/Pedestrian Trail (2956)			PREP Grant (2961)			Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Final	Actual	Over (Under) Final Budget	
Revenue							
Intergovernmental	\$ -	\$ -	\$ -	\$ 57,779	\$ 63,973	\$ (3,781)	
Charges for Services	-	-	-	-	364	(366)	
Unrealized loss on Investments	-	(2,495)	(2,495)	-	-	-	
Total Revenue	-	(2,495)	(2,495)	57,779	64,337	(3,917)	
Expenditures							
Current Operations							
Public Health	-	-	-	-	-	-	
Personal Services	-	-	-	48,152	57,963	(3,189)	
Operations	-	-	-	9,627	6,010	(592)	
Culture and Recreation	-	-	-	-	-	-	
Operations	-	98	(2)	-	-	-	
Total Expenditures	-	98	(2)	57,779	63,973	(3,781)	
Excess (Deficiency) of Revenue Over Expenditures	-	(100)	(2,493)	-	364	(136)	
Net Change in Fund Balances	\$ -	\$ (100)	\$ (2,493)	\$ -	\$ 364	\$ (136)	
Fund Balances							
Beginning of Year		122,335			-		
End of Year		\$ 119,742			\$ 364		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Healthy Young Parents (2963)			Community Youth Suicide Prevention (2964)		
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Actual	Over (Under) Final Budget
Revenue						
Unrealized loss on Investments	\$ -	\$ -	\$ (517)	\$ -	\$ -	\$ (368)
Total Revenue	-	-	(517)	-	(368)	(368)
Expenditures						
Current Operations						
Public Health						
Personal Services	-	-	-	-	-	-
Operations	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	(517)	(517)	-	(368)	(368)
Net Change in Fund Balances	\$ -	\$ -	\$ (517)	\$ -	\$ (368)	\$ (368)
Fund Balances						
Beginning of Year		25,345			18,032	
End of Year	\$ -	\$ 24,828		\$ -	\$ 17,664	

(continued)

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Mental Health (2965)		Radon Program (2966)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Original	Actual	
Revenue					
Intergovernmental	\$ 40,000	\$ 247,146	\$ -	\$ -	\$ -
Charges for Services	-	-	600	170	(430)
Unrealized loss on Investments	-	-	-	(34)	(34)
Total Revenue	40,000	247,146	600	136	(464)
Expenditures					
Current Operations					
Public Health					
Personal Services	71,570	80,672	-	-	-
Operations	8,430	271,961	600	2	(598)
Capital Outlay	-	55,000	-	-	-
Total Expenditures	80,000	407,633	600	2	(598)
Excess (Deficiency) of Revenue Over Expenditures	(40,000)	(55,000)	-	134	134
Other Financing Sources (Uses)					
Transfers (Out)	-	(7,000)	-	-	-
Total Other Financing Sources (Uses)	-	(7,000)	-	-	-
Net Change in Fund Balances	\$ (40,000)	\$ (55,000)	\$ -	\$ 134	\$ 134
Fund Balances					
Beginning of Year		31		1,508	
End of Year		\$ 580		\$ 1,642	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Montana Cancer Control (2967)			Tobacco Use Prevention Grant (2968)				
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
Revenue								
Intergovernmental	\$ 178,334	\$ 216,361	\$ 190,881	\$ (25,480)	\$ 260,949	\$ 270,796	\$ 9,847	
Unrealized loss on Investments	-	-	(12,535)	(12,535)	-	(3,513)	(3,513)	
Total Revenue	178,334	216,361	178,346	(38,015)	260,949	267,283	6,334	
Expenditures								
Current Operations								
Public Health								
Personal Services	165,901	204,169	196,636	(7,533)	125,158	58,804	(66,506)	
Operations	11,857	11,616	13,114	1,498	135,471	133,295	(2,024)	
Total Expenditures	177,758	215,785	209,750	(6,035)	260,629	192,099	(68,530)	
Excess (Deficiency) of Revenue Over Expenditures	576	576	(31,404)	(31,980)	320	75,184	74,864	
Other Financing Sources (Uses)								
Transfers (Out)	(576)	(576)	(576)	-	(320)	(320)	-	
Total Other Financing Sources (Uses)	(576)	(576)	(576)	-	(320)	(320)	-	
Net Change in Fund Balances	\$ -	\$ -	(31,980)	\$ (31,980)	\$ -	\$ 74,864	\$ 74,864	
Fund Balances								
Beginning of Year			663,451			147,611		
End of Year			\$ 631,471			\$ 222,475		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Health Clinic (2969)			Consortium II (2970)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Intergovernmental	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 7,981	\$ (22,019)
Unrealized loss on Investments	-	-	-	-	-	(445)	(445)
Total Revenue	-	-	-	30,000	30,000	7,536	(22,464)
Expenditures							
Current Operations							
Public Health							
Personal Services	-	-	-	20,638	20,638	7,781	(12,857)
Operations	-	-	-	9,362	9,362	200	(9,162)
Total Expenditures	-	-	-	30,000	30,000	7,981	(22,019)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	-	(445)	(445)
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (445)	\$ (445)
Fund Balances							
Beginning of Year	-	-	-			23,167	
End of Year	-	-	\$ -			\$ 22,722	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	WIC (2971)			Family Planning (2972)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Intergovernmental	\$ 374,760	\$ 374,760	\$ 317,834	\$ 504,772	\$ 421,067	\$ (83,705)	
Charges for Services	-	25,846	3,361	215,750	289,347	73,597	
Miscellaneous	-	-	-	5,100	5,023	(77)	
Unrealized loss on Investments	-	-	(1,546)	-	(12,073)	(12,073)	
Total Revenue	374,760	400,606	319,649	725,622	703,364	(22,258)	
Expenditures							
Current Operations							
Public Health							
Personal Services	314,598	315,108	285,950	434,821	361,763	(73,058)	
Operations	57,392	62,412	32,476	196,352	161,596	(34,756)	
Total Expenditures	371,990	377,520	318,426	631,173	523,359	(107,814)	
Excess (Deficiency) of Revenue Over Expenditures	2,770	23,086	1,223	94,449	180,005	85,556	
Other Financing Sources (Uses)							
Transfers (Out)	(2,770)	(2,770)	(2,770)	-	-	-	
Total Other Financing Sources (Uses)	(2,770)	(2,770)	(2,770)	-	-	-	
Net Change in Fund Balances	\$ -	\$ 20,316	(1,547)	\$ 94,449	180,005	\$ 85,556	
Fund Balances							
Beginning of Year			107,004		440,010		
End of Year			\$ 105,457		\$ 620,015		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	MCH Grant (2973)			Consortia III/Ryan White (2974)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual
Revenue						
Intergovernmental	\$ 582,600	\$ 401,412	\$ 347,002	\$ -	\$ 25,000	\$ 19,969
Charges for Services	30,000	30,000	30,000	-	-	-
Unrealized loss on Investments	-	-	(4,396)	-	-	-
Total Revenue	612,600	431,412	372,606	-	25,000	19,969
						Over (Under) Final Budget
						\$ (5,031)
Expenditures						
Current Operations						
Public Health						
Personal Services	490,729	373,271	332,584	-	25,000	19,969
Operations	121,869	58,139	49,483	-	-	-
Total Expenditures	612,598	431,410	382,067	-	25,000	19,969
						Over (Under) Final Budget
						\$ (5,031)
Excess (Deficiency) of Revenue Over Expenditures	2	2	(9,461)	-	-	-
Net Change in Fund Balances	\$ 2	\$ 2	(9,461)	\$ -	\$ -	\$ -
Fund Balances						
Beginning of Year			293,574			595
End of Year			\$ 284,113			\$ 595

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	AIDS Grant (2975)			Immunization Program (2976)			
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget	
Revenue	Original	Final		Original	Final		
Intergovernmental	\$ 57,240	\$ 90,027	\$ 72,807	\$ 39,267	\$ 991,198	\$ 782,806	\$ (208,392)
Miscellaneous	-	610	677	-	-	-	-
Unrealized loss on Investments	-	-	(467)	-	-	(4,331)	(4,331)
Total Revenue	57,240	90,637	73,017	39,267	991,198	778,475	(212,723)
Expenditures							
Current Operations							
Public Health							
Personal Services	43,735	65,215	52,158	37,432	255,098	226,767	(28,331)
Operations	16,505	43,422	31,901	1,835	736,100	556,039	(180,061)
Total Expenditures	60,240	108,637	84,059	39,267	991,198	782,806	(208,392)
Excess (Deficiency) of Revenue Over Expenditures	(3,000)	(18,000)	(11,042)	-	-	(4,331)	(4,331)
Other Financing Sources (Uses)							
Transfers In	3,000	8,000	8,000	-	-	-	-
Total Other Financing Sources (Uses)	3,000	8,000	8,000	-	-	-	-
Net Change in Fund Balances	\$ -	\$ (10,000)	(3,042)	\$ -	\$ -	(4,331)	\$ (4,331)
Fund Balances							
Beginning of Year			29,768			(1)	
End of Year			\$ 26,726			\$ (4,332)	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Bioterrorism (2977)		Air Quality Grant (2979)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Final	Actual	
Revenue					
Licenses and Permits	\$ -	\$ -	\$ 600	\$ 600	\$ -
Intergovernmental	218,666	359,310	50,213	50,213	-
Miscellaneous	-	-	1,000	-	(1,000)
Unrealized loss on Investments	-	(1,633)	-	(1,885)	(1,885)
Total Revenue	218,666	357,677	51,813	48,928	(2,885)
Expenditures					
Current Operations					
Public Health					
Personal Services	187,698	212,382	44,270	8,497	(35,773)
Operations	30,328	62,524	5,016	2,571	(2,445)
Total Expenditures	218,026	274,906	49,286	11,068	(38,218)
Excess (Deficiency) of Revenue Over Expenditures	640	82,771	2,527	37,860	35,333
Other Financing Sources (Uses)					
Transfers (Out)	(640)	(640)	(320)	(320)	-
Total Other Financing Sources (Uses)	(640)	(640)	(320)	(320)	-
Net Change in Fund Balances	\$ -	\$ 82,131	\$ 2,207	\$ 37,540	\$ 35,333
Fund Balances					
Beginning of Year		87,425		64,387	
End of Year		\$ 169,556		\$ 101,927	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Obesity Prevention (2980)			Independent Living (2982)		
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Actual	Over (Under) Final Budget
Revenue						
Intergovernmental	\$ -	\$ -	\$ -	\$ 116,987	\$ 142,304	\$ (51,655)
Miscellaneous	-	-	-	7,600	6,343	(1,257)
Unrealized loss on Investments	-	(368)	(368)	-	(2,817)	(2,817)
Total Revenue	-	(368)	(368)	124,587	145,830	(55,729)
Expenditures						
Current Operations						
Social and Economic Services	-	-	-	170,236	105,328	(63,806)
Operations	-	-	-	170,236	105,328	(63,806)
Total Expenditures	-	-	-	(45,649)	40,502	8,077
Excess (Deficiency) of Revenue Over Expenditures	-	(368)	(368)	-	(57,571)	(57,571)
Other Financing Sources (Uses)						
Transfers (Out)	-	-	-	-	(57,571)	(57,571)
Total Other Financing Sources (Uses)	-	-	-	-	(57,571)	(57,571)
Net Change in Fund Balances	\$ -	(368)	(368)	\$ (45,649)	(17,069)	\$ (49,494)
Fund Balances						
Beginning of Year		18,041			193,193	
End of Year		\$ 17,673			\$ 176,124	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Nutrition (2983)		Senior Center (2986)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Final	Actual	
Revenue					
Intergovernmental	\$ 402,415	\$ 872,647	\$ 70,970	\$ 56,486	\$ (14,484)
Charges for Services	2,000	3,091	-	-	-
Miscellaneous	137,015	223,628	-	-	-
Unrealized loss on Investments	-	(16,347)	-	(730)	(730)
Total Revenue	541,430	1,083,019	70,970	55,756	(15,214)
Expenditures					
Current Operations					
Social and Economic Services					
Personal Services	357,558	315,812	-	-	-
Operations	346,737	465,796	56,500	56,486	(14)
Total Expenditures	704,295	781,608	56,500	56,486	(14)
Excess (Deficiency) of Revenue Over Expenditures	(162,865)	301,411	14,470	(730)	(15,200)
Other Financing Sources (Uses)					
Transfers In	-	57,571	7,200	7,200	-
Total Other Financing Sources (Uses)	-	57,571	7,200	7,200	-
Net Change in Fund Balances	\$ (162,865)	\$ 358,982	\$ 21,670	\$ 6,470	\$ (15,200)
Fund Balances					
Beginning of Year		536,684		32,388	
End of Year		\$ 895,666		\$ 38,858	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Training Grant (2987)			SR Home Repair Grant (2988)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
Revenue							
Intergovernmental	\$ 3,950	\$ 4,681	\$ 5,192	\$ -	\$ -	\$ -	\$ -
Miscellaneous	46	46	-	-	24,152	24,152	-
Unrealized loss on Investments	-	-	(160)	-	-	-	-
Total Revenue	3,996	4,727	5,032	-	24,152	24,152	-
Expenditures							
Current Operations							
Social and Economic Services							
Operations	3,996	4,696	714	-	32,552	32,552	-
Total Expenditures	3,996	4,696	714	-	32,552	32,552	-
Excess (Deficiency) of Revenue Over Expenditures	-	31	4,318	-	(8,400)	(8,400)	-
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	2,776	2,776	-
Transfers (Out)	-	-	(3,977)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(3,977)	-	2,776	2,776	-
Net Change in Fund Balances	\$ -	\$ 31	341	\$ -	\$ (5,624)	(5,624)	\$ -
Fund Balances							
Beginning of Year			8,043			5,624	
End of Year			\$ 8,384			\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	HAVA Grant (2989)			Transportation Center (2990)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenue							
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 326,545	\$ 324,128	\$ (2,417)	
Intergovernmental	-	-	118,099	934,142	491,203	(442,939)	
Charges for Services	-	-	-	72,000	32,047	47	
Miscellaneous	24,134	24,134	-	537,240	163,103	(337,204)	
Investment Earnings	-	-	-	3	-	(3)	
Unrealized loss on Investments	-	-	-	-	(8,405)	(8,405)	
Total Revenue	24,134	24,134	118,099	1,869,930	1,002,076	(790,921)	
Expenditures							
Current Operations							
Social and Economic Services							
Personal Services	-	-	-	969,237	953,220	(16,017)	
Operations	-	-	-	520,905	486,414	5,584	
Capital Outlay	149,733	149,733	125,599	509,300	19,500	(426,361)	
Total Expenditures	149,733	149,733	125,599	1,999,442	1,459,134	(436,794)	
Excess (Deficiency) of Revenue Over Expenditures	(125,599)	(125,599)	(7,500)	(129,512)	(457,058)	(354,127)	
Other Financing Sources (Uses)							
Transfers (Out)	-	-	-	(4,413)	(7,189)	(2,776)	
Proceeds on Sale of Capital Assets	-	-	-	3,500	12,906	3,906	
Total Other Financing Sources (Uses)	-	-	-	(913)	5,717	1,130	
Net Change in Fund Balances	\$ (125,599)	\$ (125,599)	(7,500)	\$ (130,425)	\$ (451,341)	\$ (352,997)	
Fund Balances							
Beginning of Year			7,500		808,141		
Restatements			-		-		
End of Year			\$ -		\$ 356,800		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Parks Grant (2992)			Jail Donations (2998)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Investment Earnings	\$ -	\$ -	\$ -	\$ 6,000	\$ 3,843	\$ (2,157)
Unrealized loss on Investments	-	(6)	(6)	-	(21,769)	(21,769)
Total Revenue	-	(6)	(6)	6,000	(17,926)	(23,926)
Expenditures						
Current Operations						
Culture and Recreation	-	-	-	-	-	-
Operations	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	(6)	(6)	6,000	(17,926)	(23,926)
Net Change in Fund Balances	\$ -	\$ (6)	\$ (6)	\$ 6,000	\$ (17,926)	\$ (23,926)
Fund Balances						
Beginning of Year					1,062,598	
End of Year					\$ 1,044,672	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Animal Control Feed Care (7015)			Subdivision (7016)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Investment Earnings	\$ 500	\$ 500	\$ 304	\$ -	\$ -	\$ -	\$ -
Unrealized loss on Investments	-	-	(1,716)	(3,836)	(3,836)	(3,836)	(3,836)
Total Revenue	500	500	(1,412)	-	-	(3,836)	(3,836)
Expenditures							
Current Operations							
Public Health							
Operations	500	500	304	-	-	-	-
Total Expenditures	500	500	304	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	-	(1,716)	(3,836)	(3,836)	(3,836)	(3,836)
Net Change in Fund Balances	\$ -	\$ -	(1,716)	\$ -	\$ -	(3,836)	\$ (3,836)
Fund Balances							
Beginning of Year			84,069			-	
End of Year			\$ 82,353			\$ (3,836)	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds - Budget and Actual
 For the Fiscal Year Ended June 30, 2022

	Library Gift & Memorial (7055)			Somers Endowment (7059)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
Revenue							
Miscellaneous	\$ 57,150	\$ 57,150	\$ 36,506	\$ -	\$ -	\$ -	\$ -
Investment Earnings	350	350	264	-	-	4	4
Unrealized loss on Investments	-	-	(1,296)	-	-	(23)	(23)
Total Revenue	57,500	57,500	35,474	-	-	(19)	(19)
Expenditures							
Current Operations							
Culture and Recreation							
Operations	53,850	53,850	39,782	-	-	-	-
Total Expenditures	53,850	53,850	39,782	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	3,650	3,650	(4,308)	-	-	(19)	(19)
Net Change in Fund Balances	\$ 3,650	\$ 3,650	(4,308)	\$ -	\$ -	(19)	\$ (19)
Fund Balances							
Beginning of Year			67,996			1,118	
End of Year			\$ 63,688			\$ 1,099	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Co. Attorney Victims Restitution (7071)				Total of All Nonmajor Special Revenue Funds			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 26,626,288	\$ 26,626,288	\$ 26,432,069	\$ (194,219)
Licenses and Permits	-	-	-	-	242,000	328,470	371,266	42,796
Intergovernmental	-	-	-	-	13,690,181	16,061,569	15,654,196	(407,373)
Charges for Services	-	-	-	-	4,080,384	4,963,523	4,899,099	(64,424)
Fines and Forfeitures	-	-	-	-	75,200	75,200	38,559	(36,641)
Miscellaneous	-	-	-	-	1,382,750	1,543,259	1,464,179	(79,080)
Investment Earnings	400	400	282	(118)	14,053	16,686	59,823	43,137
Unrealized loss on Investments	-	-	(1,599)	(1,599)	-	-	(573,248)	(573,248)
Total Revenue	400	400	(1,317)	(1,717)	46,110,856	49,614,995	48,345,943	(1,269,052)
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	4,453,050	4,453,050	3,986,052	(466,998)
Operations	-	-	-	-	260,703	273,753	281,366	7,613
Public Safety								
Personal Services	-	-	-	-	6,480,390	6,623,793	5,943,810	(679,983)
Operations	-	-	-	-	2,254,870	2,251,962	2,215,644	(36,318)
Public Works								
Personal Services	-	-	-	-	5,092,438	5,092,438	4,704,076	(388,362)
Operations	-	-	-	-	5,530,464	5,338,964	2,407,131	(2,931,833)
Public Health								
Personal Services	-	-	-	-	4,786,631	4,962,131	4,074,826	(887,305)
Operations	-	-	-	-	3,661,567	5,566,468	4,380,300	(1,186,168)
Social and Economic Services								
Personal Services	-	-	-	-	2,121,944	2,129,544	2,021,893	(107,651)
Operations	-	-	-	-	2,479,690	2,601,650	2,355,065	(246,585)
Culture and Recreation								
Personal Services	-	-	-	-	2,765,636	2,774,736	2,449,361	(325,375)
Operations	-	-	-	-	1,660,382	1,744,582	1,730,711	(13,871)
Debt Service								
Principal	-	-	-	-	-	-	213,820	213,820
Interest	-	-	-	-	-	-	8,334	8,334
Capital Outlay	-	-	-	-	666,533	992,502	2,501,549	1,509,047
Miscellaneous	-	-	-	-	1,649,840	1,649,840	1,491,302	(158,538)
Total Expenditures	-	-	-	-	43,864,138	46,455,413	40,765,240	(5,690,173)
Excess (Deficiency) of Revenue Over Expenditures	400	400	(1,317)	(1,717)	2,246,718	3,159,582	7,580,703	4,421,121
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	5,820,035	7,936,084	8,060,498	124,414
Transfers (Out)	-	-	-	-	(10,126,136)	(12,314,761)	(12,779,073)	(464,312)
Proceeds on Sale of Capital Assets	-	-	-	-	3,500	9,000	15,291	6,291
Total Other Financing Sources (Uses)	-	-	-	-	(4,302,601)	(4,369,677)	(4,703,284)	(333,607)
Net Change in Fund Balances	\$ 400	\$ 400	(1,317)	\$ (1,717)	\$ (2,055,883)	\$ (1,210,095)	2,877,419	\$ 4,087,514
Fund Balances								
Beginning of Year			78,060				25,050,518	
End of Year			<u>\$ 76,743</u>				<u>\$ 27,927,937</u>	



This page intentionally left blank.

NONMAJOR DEBT SERVICE FUNDS

Nonmajor Debt Service Funds are used to account for the accumulation of resources used for the payment of principal and interest on long-term debt.

911 G. O. Bond (3001) – The General Obligation bond issue to finance the building, equipping and furnishing the Emergency Communication Center.

SID Revolving (3400) – The revolving fund used for special improvement districts to help cash flow debt payments and offset administrative costs.

Big Mtn Water Paving RSID #138 (3538) – The \$523,000 of Rural Special Improvement District bonds for the purpose of improvements to roads, water line, and underground utilities within Big Mountain View Subdivision No2.

Sandy Hill RSID #139 (3539) – The \$174,528 of Rural Special Improvement District bonds for the purpose of local improvements within the Sandy Hill rural improvement district.

Shady Lane RSID #140 (3540) – The \$152,777 of Rural Special Improvement District bonds for the purpose of local improvements within the Shady Lane rural improvement district.

Williams Lane RSID #141 (3541) – The \$180,695 of Rural Special Improvement District bonds for the purpose of local improvements within the William Lane rural improvement district.

Resthaven RSID #143 (3543) – The \$344,000 of Rural Special Improvement District bonds for the purpose of improvements within the Resthaven rural improvement district.

Lodgepole RSID #144 (3544) – The \$430,820 of Rural Special Improvement District bonds for the purpose of improving Lodgepole Drive within the rural improvement district.

Snowghost RSID #145 (3545) – The \$274,000 of Rural Special Improvement District bonds for the purpose of improvements within the Snowghost rural improvement district.

Badrock RSID #146 (3546) – The \$173,000 of Rural Special Improvement District bonds for the purpose of improvements within the Badrock rural improvement district.

Mennonite RSID #147 (3547) – The \$203,500 of Rural Special Improvement District bonds for the purpose of improvements within the Mennonite rural improvement district.

Swan Horseshoe RSID #149 (3549) – The \$368,000 of Rural Special Improvement District bonds for the purpose of improvements within the Swan Horseshoe rural improvement district.

Berne Road RSID #152 (3550) – The \$49,310 of Rural Special Improvement District bonds for the purpose of improvements within the Berne Road rural improvement district.

Monegan Road RSID #153 (3551) – The \$246,210 of Rural Special Improvement District bonds for the purpose of improvements within the Monegan Road rural improvement district.

Big Mountain RSID #155 (3553) – The \$360,000 of Taxable Rural Special Improvement District bonds for the purpose of improvements within the Big Mountain rural improvement district.

NONMAJOR DEBT SERVICE FUNDS (continued)

Little Mountain Road RSID #154 (3554) – The \$137,800 of Rural Special Improvement District bonds for the purpose of improvements within the Little Mountain Road rural improvement district.

Big Mountain RSID #155 (3555) – The \$720,000 of Non-taxable Rural Special Improvement District bonds for the purpose of improvements within the Big Mountain rural improvement district.

Bigfork Stormwater RSID #156 (3556) – The Bigfork Stormwater RSID #156 represents a debt service fund for RSID bonds issued in the amount of \$1,206,000. The bonds were issued to finance Phase IV improvements for the unincorporated community of Bigfork Village. Improvements consist of engineering, design, construction, and installation of stormwater improvements within the district.

Sandy Hill RSID #157 (3557) – The \$57,000 of Rural Special Improvement District bonds for the purpose of improvements within the Sandy Hill rural improvement district.

River Butte Ranchettes RSID #158 (3558) – The of \$162,805 Rural Special Improvement District bonds for the purpose of improvements within the River Butte Ranchettes rural improvement district.

Flathead County
ALL NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	3001	3400	3538	3539	3540	3541
		SID	Big Mtn Water Paving RSID	Sandy Hill	Shady Lane	Williams Lane
	911 G.O. Bond	Revolving	#138	RSID #139	RSID #140	RSID #141
Assets						
Current Assets:						
Cash and Investments	\$ 457,948	\$ 559,137	\$ 19,864	-	\$ 54,436	\$ 22,781
Taxes and Assessments Receivable, Net	19,337	-	3,421	280	-	-
Special Assessments Receivable	-	-	98,670	-	49,785	14,948
Interest Receivable	62	828	-	-	67	-
Due From Other Funds	-	37,606	-	-	-	-
Total Assets	477,347	597,571	121,955	280	104,288	37,729
Liabilities						
Current liabilities:						
Due to Other Funds	-	-	-	3,491	-	-
Total Liabilities	-	-	-	3,491	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	19,398	828	102,092	280	49,851	14,948
Total Deferred Inflows of Resources	19,398	828	102,092	280	49,851	14,948
Fund Balance						
Nonspendable:						
Debt Service	457,949	596,743	19,863	-	54,437	22,781
Assigned to:						
Unassigned	-	-	-	(3,491)	-	-
Total Fund Balance	457,949	596,743	19,863	(3,491)	54,437	22,781
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 477,347	\$ 597,571	\$ 121,955	\$ 280	\$ 104,288	\$ 37,729

(continued)

Flathead County
ALL NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	3543	3544	3545	3546	3547	3549 Swan
	Resthaven	Lodgepole	Snowghost	Badrock	Mennonite	Horseshoe
	RSID #143	RSID #144	RSID #145	RSID #146	RSID #147	RSID #149
Assets						
Current Assets:						
Cash and Investments	\$ 25,476	\$ 32,371	\$ 1,295	\$ 4,540	\$ 15,752	\$ -
Taxes and Assessments Receivable, Net	1,688	2,020	-	257	363	3,875
Special Assessments Receivable	27,974	34,380	111,034	86,399	86,077	174,062
Interest Receivable	7	2	-	-	5	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	55,145	68,773	112,329	91,196	102,197	177,937
Liabilities						
Current liabilities:						
Due to Other Funds	-	-	-	-	-	15,723
Total Liabilities	-	-	-	-	-	15,723
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	29,669	36,403	111,034	86,656	86,446	177,937
Total Deferred Inflows of Resources	29,669	36,403	111,034	86,656	86,446	177,937
Fund Balance						
Nonspendable:						
Debt Service	25,476	32,370	1,295	4,540	15,751	-
Assigned to:						
Unassigned	-	-	-	-	-	(15,723)
Total Fund Balance	25,476	32,370	1,295	4,540	15,751	(15,723)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 55,145	\$ 68,773	\$ 112,329	\$ 91,196	\$ 102,197	\$ 177,937

(continued)

Flathead County
ALL NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	3550	3551	3553	3554	3555	3556
	Berne Road	Monegan Rd	Big Mountain	Little Mountain	Big Mountain	Bigfork Stormwater
	RSID #152	RSID #153	RSID #155	RSID #154	RSID #155	RSID #156
Assets						
Current Assets:						
Cash and Investments	\$ 5,022	\$ 806	\$ 21,566	\$ -	\$ 36,610	\$ 52,278
Taxes and Assessments Receivable, Net	749	2,010	1,652	-	3,052	3,547
Special Assessments Receivable	20,986	137,731	252,549	88,666	499,352	701,231
Interest Receivable	2	-	13	-	17	34
Due From Other Funds	-	-	-	-	-	-
Total Assets	26,759	140,547	275,780	88,666	539,031	757,090
Liabilities						
Current liabilities:						
Due to Other Funds	-	-	-	18,391	-	-
Total Liabilities	-	-	-	18,391	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	21,738	139,741	254,214	88,666	502,421	704,813
Total Deferred Inflows of Resources	21,738	139,741	254,214	88,666	502,421	704,813
Fund Balance						
Nonspendable:						
Debt Service	5,021	806	21,566	-	36,610	52,277
Assigned to:						
Unassigned	-	-	-	(18,391)	-	-
Total Fund Balance	5,021	806	21,566	(18,391)	36,610	52,277
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 26,759	\$ 140,547	\$ 275,780	\$ 88,666	\$ 539,031	\$ 757,090

(continued)

Flathead County
ALL NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	3557	3558		
	Sandy Hill	River Butte Ranchettes		
	RSID #157	RSID #158	Total	
Assets				
Current Assets:				
Cash and Investments	\$ 9,341	\$ 14,415	\$ 1,333,638	
Taxes and Assessments Receivable, Net	103	-	42,354	
Special Assessments Receivable	23,029	136,292	2,543,165	
Interest Receivable	4	7	1,048	
Due From Other Funds	-	-	37,606	
Total Assets	32,477	150,714	3,957,811	
Liabilities				
Current liabilities:				
Due to Other Funds	-	-	37,605	
Total Liabilities	-	-	37,605	
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments	23,137	136,299	2,586,571	
Total Deferred Inflows of Resources	23,137	136,299	2,586,571	
Fund Balance				
Nonspendable:				
Debt Service	9,340	14,415	1,371,240	
Assigned to:				
Unassigned	-	-	(37,605)	
Total Fund Balance	9,340	14,415	1,333,635	
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 32,477	\$ 150,714	\$ 3,957,811	

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2022

	3001	3400	3538	3539	3540	3541
		SID	Big Mtn Water Paving RSID	Sandy Hill	Shady Lane	Williams Lane
	911 G.O. Bond	Revolving	#138	RSID #139	RSID #140	RSID #141
Revenues						
Property Taxes and Assessments	\$ 443,791	\$ -	\$ 35,364	\$ 10,136	\$ 11,361	\$ 628
Intergovernmental Revenue	7,870	-	-	-	-	-
Investment Earnings	891	1,915	12	-	179	-
Unrealized loss on investments	(866)	(9,478)	-	-	(938)	(129)
Total Revenues	451,686	(7,563)	35,376	10,136	10,602	499
Expenditures						
Current Operations:						
Debt Service:						
Principal	345,000	-	30,000	15,243	8,976	15,781
Interest and Fiscal Charges	117,325	-	7,100	2,003	1,228	2,070
Total Expenditures	462,325	-	37,100	17,246	10,204	17,851
Excess of Revenues Over (Under) Expenditures	(10,639)	(7,563)	(1,724)	(7,110)	398	(17,352)
Net Change in Fund Balances	(10,639)	(7,563)	(1,724)	(7,110)	398	(17,352)
Fund Balance - Beginning of Year	468,588	604,306	21,587	3,619	54,039	40,133
Fund Balance - End of Year	\$ 457,949	\$ 596,743	\$ 19,863	\$ (3,491)	\$ 54,437	\$ 22,781

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2022

	3543	3544	3545	3546	3547	3549
	Resthaven	Lodgepole	Snowghost	Badrock	Mennonite	Swan Horseshoe
	RSID #143	RSID #144	RSID #145	RSID #146	RSID #147	RSID #149
Revenues						
Property Taxes and Assessments	\$ 29,355	\$ 35,821	\$ 21,839	\$ 13,111	\$ 14,949	\$ 24,779
Intergovernmental Revenue	-	-	-	-	-	-
Investment Earnings	42	54	-	-	32	-
Unrealized loss on investments	(98)	(30)	-	-	(69)	-
Total Revenues	29,299	35,845	21,839	13,111	14,912	24,779
Expenditures						
Current Operations:						
Debt Service:						
Principal	20,000	30,000	15,000	9,000	21,000	19,000
Interest and Fiscal Charges	2,024	2,568	4,066	3,925	3,420	8,762
Total Expenditures	22,024	32,568	19,066	12,925	24,420	27,762
Excess of Revenues Over (Under) Expenditures	7,275	3,277	2,773	186	(9,508)	(2,983)
Net Change in Fund Balances	7,275	3,277	2,773	186	(9,508)	(2,983)
Fund Balance - Beginning of Year	18,201	29,093	(1,478)	4,354	25,259	(12,740)
Fund Balance - End of Year	\$ 25,476	\$ 32,370	\$ 1,295	\$ 4,540	\$ 15,751	\$ (15,723)

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	3550	3551	3553	3554	3555	3556
	Berne Road	Monegan Road	Big Mountain	Little Mountain	Big Mountain	Bigfork Stormwater
	RSID #152	RSID #153	RSID #155	RSID #154	RSID #155	RSID #156
Revenues						
Property Taxes and Assessments	\$ 4,122	\$ 16,459	\$ 28,280	\$ 10,596	\$ 54,599	\$ 68,972
Intergovernmental Revenue	-	-	-	-	-	-
Investment Earnings	11	-	48	-	169	119
Unrealized loss on investments	(33)	-	(175)	-	(235)	(479)
Total Revenues	4,100	16,459	28,153	10,596	54,533	68,612
Expenditures						
Current Operations:						
Debt Service:						
Principal	3,000	12,500	60,646	9,000	103,573	120,000
Interest and Fiscal Charges	926	6,848	10,675	2,666	19,071	18,300
Total Expenditures	3,926	19,348	71,321	11,666	122,644	138,300
Excess of Revenues Over (Under) Expenditures	174	(2,889)	(43,168)	(1,070)	(68,111)	(69,688)
Net Change in Fund Balances	174	(2,889)	(43,168)	(1,070)	(68,111)	(69,688)
Fund Balance - Beginning of Year	4,847	3,695	64,734	(17,321)	104,721	121,965
Fund Balance - End of Year	\$ 5,021	\$ 806	\$ 21,566	\$ (18,391)	\$ 36,610	\$ 52,277

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2022

	3557 Sandy Hill	3558 River Butte Ranchettes	
	RSID #157	RSID #158	Total
Revenues			
Property Taxes and Assessments	\$ 5,991	\$ 12,840	\$ 842,993
Intergovernmental Revenue	-	-	\$ 7,870
Investment Earnings	22	29	\$ 3,523
Unrealized loss on investments	(63)	(103)	\$ (12,696)
Total Revenues	<u>5,950</u>	<u>12,766</u>	<u>841,690</u>
Expenditures			
Current Operations:			
Debt Service:			
Principal	6,000	7,483	851,202
Interest and Fiscal Charges	720	4,109	217,806
Total Expenditures	<u>6,720</u>	<u>11,592</u>	<u>1,069,008</u>
Excess of Revenues Over (Under) Expenditures	(770)	1,174	(227,318)
Net Change in Fund Balances	(770)	1,174	(227,318)
Fund Balance - Beginning of Year	10,110	13,241	1,560,953
Fund Balance - End of Year	<u>\$ 9,340</u>	<u>\$ 14,415</u>	<u>\$ 1,333,635</u>

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	911 GO Bond (3001)			SID Revolving (3400)		
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Over (Under) Final Budget
	Original	Final		Original	Actual	
Revenue						
Taxes and Assessments	\$ 441,188	\$ 441,188	\$ 443,791	\$ -	\$ -	\$ -
Intergovernmental	7,241	7,241	7,870	-	-	-
Investment Earnings	300	300	891	3,700	1,915	(1,785)
Unrealized loss on Investments	-	-	(866)	-	(9,478)	(9,478)
Total Revenue	448,729	448,729	451,686	3,700	(7,563)	(11,263)
Expenditures						
Current Operations						
Debt Service						
Principal	345,000	345,000	345,000	-	-	-
Interest and Fiscal Charges	116,925	117,325	117,325	-	-	-
Total Expenditures	461,925	462,325	462,325	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(13,196)	(13,596)	(10,639)	3,700	(7,563)	(11,263)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ (13,196)	\$ (13,596)	(10,639)	\$ 3,700	(7,563)	\$ (11,263)
Fund Balances						
Beginning of Year			468,588		604,306	
End of Year			\$ 457,949		\$ 596,743	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Big Mtn Water Paving RSID #138 (3538)			Sandy Hill RSID #139 (3539)		
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Final	Actual	Over (Under) Final Budget
Revenue						
Taxes and Assessments	\$ 36,159	\$ 35,364	\$ (795)	\$ 13,636	\$ 10,136	\$ (3,500)
Investment Earnings	-	12	12	-	-	-
Total Revenue	36,159	35,376	(783)	13,636	10,136	(3,500)
Expenditures						
Current Operations						
Debt Service						
Principal	30,000	30,000	-	15,243	15,243	-
Interest	6,750	7,100	-	2,004	2,003	(1)
Total Expenditures	36,750	37,100	-	17,247	17,246	(1)
Excess (Deficiency) of Revenue Over Expenditures	(591)	(1,724)	(783)	(3,611)	(7,110)	(3,499)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ (591)	\$ (1,724)	\$ (783)	\$ (3,611)	\$ (7,110)	\$ (3,499)
Fund Balances						
Beginning of Year		21,587			3,619	
End of Year		\$ 19,863			\$ (3,491)	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Shady Lane RSID #140 (3540)			Williams Lane RSID #141 (3541)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 11,342	\$ 11,342	\$ 11,361	\$ 15,622	\$ 628	\$ (14,994)
Investment Earnings	200	200	179	100	-	(100)
Unrealized loss on Investments	-	-	(938)	-	(129)	(129)
Total Revenue	11,542	11,542	10,602	15,722	499	(15,223)
Expenditures						
Current Operations						
Debt Service						
Principal	8,977	8,977	8,976	15,782	15,781	(1)
Interest	1,228	1,228	1,228	2,070	2,070	-
Total Expenditures	10,205	10,205	10,204	17,852	17,851	(1)
Excess (Deficiency) of Revenue Over Expenditures	1,337	1,337	398	(2,130)	(17,352)	(15,222)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 1,337	\$ 1,337	398	\$ (2,130)	(17,352)	\$ (15,222)
Fund Balances						
Beginning of Year			54,039		40,133	
End of Year			\$ 54,437		\$ 22,781	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Resthaven RSID #143 (3543)			Lodgepole RSID #144 (3544)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Taxes and Assessments	\$ 29,262	\$ 29,262	\$ 29,355	\$ 35,788	\$ 35,788	\$ 35,821	\$ 33
Investment Earnings	-	-	42	-	-	54	54
Unrealized loss on Investments	-	-	(98)	-	-	(30)	(30)
Total Revenue	29,262	29,262	29,299	35,788	35,788	35,845	57
Expenditures							
Current Operations							
Debt Service							
Principal	20,000	20,000	20,000	30,000	30,000	30,000	-
Interest	2,024	2,024	2,024	3,948	3,948	2,568	(1,380)
Total Expenditures	22,024	22,024	22,024	33,948	33,948	32,568	(1,380)
Excess (Deficiency) of Revenue Over Expenditures	7,238	7,238	7,275	1,840	1,840	3,277	1,437
Other Financing Sources (Uses)							
Total other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 7,238	\$ 7,238	7,275	\$ 1,840	\$ 1,840	3,277	\$ 1,437
Fund Balances							
Beginning of Year			18,201			29,093	
End of Year			\$ 25,476			\$ 32,370	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Snowghost RSID #145 (3545)			Badrock RSID #146 (3546)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Taxes and Assessments	\$ 21,670	\$ 21,670	\$ 169	\$ 13,368	\$ 13,111	\$ (257)
Total Revenue	21,670	21,839	169	13,368	13,111	(257)
Expenditures						
Current Operations						
Debt Service						
Principal	15,000	15,000	-	9,000	9,000	-
Interest	4,066	4,066	-	3,925	3,925	-
Total Expenditures	19,066	19,066	-	12,925	12,925	-
Excess (Deficiency) of Revenue Over Expenditures	2,604	2,773	169	443	186	(257)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 2,604	\$ 2,773	\$ 169	\$ 443	\$ 186	\$ (257)
Fund Balances						
Beginning of Year		(1,478)			4,354	
End of Year		\$ 1,295			\$ 4,540	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Menonite RSID #147 (3547)			Swan Horseshoe RSID #149 (3549)				
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
Revenue								
Taxes and Assessments	\$ 15,071	\$ 15,071	\$ 14,949	\$ (122)	\$ 40,502	\$ 40,502	\$ 24,779	\$ (15,723)
Investment Earnings	-	-	32	32	-	-	-	-
Unrealized loss on Investments	-	-	(69)	(69)	-	-	-	-
Total Revenue	15,071	15,071	14,912	(159)	40,502	40,502	24,779	(15,723)
Expenditures								
Current Operations								
Debt Service								
Principal	11,000	21,000	21,000	-	19,000	19,000	19,000	-
Interest	3,659	3,659	3,420	(239)	8,762	8,762	8,762	-
Total Expenditures	14,659	24,659	24,420	(239)	27,762	27,762	27,762	-
Excess (Deficiency) of Revenue Over Expenditures	412	(9,588)	(9,508)	80	12,740	12,740	(2,983)	(15,723)
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 412	\$ (9,588)	(9,508)	\$ 80	\$ 12,740	\$ 12,740	(2,983)	\$ (15,723)
Fund Balances								
Beginning of Year				25,259			(12,740)	
End of Year				\$ 15,751			\$ (15,723)	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Berne Road RSID #152 (3550)			Monegan Road RSID #153 (3551)		
	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget
Revenue						
Taxes and Assessments	\$ 4,473	\$ 4,473	\$ 4,122	\$ 17,751	\$ 17,751	\$ 16,459
Investment Earnings	-	-	11	-	-	-
Unrealized loss on Investments	-	-	(33)	-	-	-
Total Revenue	4,473	4,473	4,100	17,751	17,751	16,459
Expenditures						
Current Operations						
Debt Service						
Principal	3,000	3,000	3,000	12,500	12,500	12,500
Interest	927	927	926	6,848	6,848	6,848
Total Expenditures	3,927	3,927	3,926	19,348	19,348	19,348
Excess (Deficiency) of Revenue Over Expenditures	546	546	174	(1,597)	(1,597)	(1,292)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 546	\$ 546	\$ 174	\$ (1,597)	\$ (1,597)	\$ (1,292)
Fund Balances						
Beginning of Year			4,847			3,695
End of Year			\$ 5,021			\$ 806

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Big Mountain RSID #155 Taxable (3553)			Little Mountain RSID #154 (3554)		
	Original	Final	Actual	Original	Final	Actual
Revenue						
Taxes and Assessments	\$ 28,179	\$ 28,179	\$ 28,280	\$ 28,988	\$ 28,988	\$ 10,596
Investment Earnings	300	300	48	-	-	-
Unrealized loss on Investments	-	-	(175)	-	-	-
Total Revenue	<u>28,479</u>	<u>28,479</u>	<u>28,153</u>	<u>28,988</u>	<u>28,988</u>	<u>10,596</u>
			Over (Under) Final Budget			Over (Under) Final Budget
			(326)			(18,392)
Expenditures						
Current Operations						
Debt Service						
Principal	15,646	60,646	60,646	9,000	9,000	9,000
Interest	10,676	10,676	10,675	2,667	2,667	2,666
Total Expenditures	<u>26,322</u>	<u>71,322</u>	<u>71,321</u>	<u>11,667</u>	<u>11,667</u>	<u>11,666</u>
			(1)			(1)
Excess (Deficiency) of Revenue Over Expenditures	<u>2,157</u>	<u>(42,843)</u>	<u>(43,168)</u>	<u>17,321</u>	<u>17,321</u>	<u>(1,070)</u>
			(325)			(18,391)
Other Financing Sources (Uses)						
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 2,157</u>	<u>\$ (42,843)</u>	<u>\$ (43,168)</u>	<u>\$ 17,321</u>	<u>\$ 17,321</u>	<u>\$ (1,070)</u>
			(325)			(18,391)
Fund Balances						
Beginning of Year			64,734			(17,321)
End of Year			<u>\$ 21,566</u>			<u>\$ (18,391)</u>

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Big Mountain RSID #155 Non-Taxable (3555)			Bigfork Stormwater #156 (3556)			
	Budgeted Amounts	Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
Revenue							
Taxes and Assessments	\$ 54,333	\$ 54,333	\$ 266	\$ 66,543	\$ 66,543	\$ 68,972	\$ 2,429
Investment Earnings	400	400	(231)	500	500	119	(381)
Unrealized loss on Investments	-	-	(235)	-	-	(479)	(479)
Total Revenue	54,733	54,733	(200)	67,043	67,043	68,612	1,569
Expenditures							
Current Operations							
Debt Service							
Principal	31,576	103,574	(1)	46,000	120,000	120,000	-
Interest	19,070	19,071	-	19,263	19,263	18,300	(963)
Total Expenditures	50,646	122,645	(1)	65,263	139,263	138,300	(963)
Excess (Deficiency) of Revenue Over Expenditures	4,087	(67,912)	(199)	1,780	(72,220)	(69,688)	2,532
Other Financing Sources (Uses)							
Total other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 4,087	\$ (67,912)	\$ (199)	\$ 1,780	\$ (72,220)	(69,688)	\$ 2,532
Fund Balances							
Beginning of Year			104,721			121,965	
End of Year			\$ 36,610			\$ 52,277	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Sandy Hill RSID #157 (3557)			River Butte Ranchettes RSID #158 (3558)				
	Original	Final	Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
Revenue								
Taxes and Assessments	\$ 5,977	\$ 5,977	\$ 5,991	\$ 14	\$ 8,144	\$ 8,144	\$ 12,840	\$ 4,696
Investment Earnings	-	-	22	22	-	-	29	29
Unrealized loss on Investments	-	-	(63)	(63)	-	-	(103)	(103)
Total Revenue	5,977	5,977	5,950	(27)	8,144	8,144	12,766	4,622
Expenditures								
Current Operations								
Debt Service								
Principal	6,000	6,000	6,000	-	8,100	8,100	7,483	(617)
Interest	721	721	720	(1)	4,468	4,468	4,109	(359)
Total Expenditures	6,721	6,721	6,720	(1)	12,568	12,568	11,592	(976)
Excess (Deficiency) of Revenue Over Expenditures	(744)	(744)	(770)	(26)	(4,424)	(4,424)	1,174	5,598
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (744)	\$ (744)	(770)	(26)	\$ (4,424)	\$ (4,424)	1,174	\$ 5,598
Fund Balances								
Beginning of Year			10,110				13,241	
End of Year			\$ 9,340				\$ 14,415	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Total of All Non-Major Debt Service Funds			Over (Under) Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenue				
Taxes and Assessments	\$ 887,996	\$ 887,996	\$ 842,993	\$ (45,003)
Intergovernmental	7,241	7,241	7,870	629
Investment Earnings	5,500	5,500	3,523	(1,977)
Unrealized loss on Investments	-	-	(12,696)	(12,696)
Total Revenue	<u>900,737</u>	<u>900,737</u>	<u>841,690</u>	<u>(59,047)</u>
Expenditures				
Current Operations				
Debt Service				
Principal	650,824	851,822	851,202	(620)
Interest	220,001	220,752	217,806	(2,946)
Total Expenditures	<u>870,825</u>	<u>1,072,574</u>	<u>1,069,008</u>	<u>(3,566)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>29,912</u>	<u>(171,837)</u>	<u>(227,318)</u>	<u>(55,481)</u>
Other Financing Sources (Uses)				
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 29,912</u>	<u>\$ (171,837)</u>	<u>(227,318)</u>	<u>\$ (55,481)</u>
Fund Balances				
Beginning of Year			<u>1,560,953</u>	
End of Year			<u>\$ 1,333,635</u>	



This page intentionally left blank.

NONMAJOR CAPITAL PROJECT FUNDS

Nonmajor Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Junk Vehicle CIP (4001) – The fund used to account for future equipment purchases for the Junk Vehicle program based on the County Capital Improvement Plan.

Health Department CIP (4002) – The fund used to account for future equipment purchases for the Health Department based on the County Capital Improvement Plan.

Area on Aging CIP (4003) – The fund used to account for future equipment purchases for the Area on Aging based on the County Capital Improvement Plan.

Mosquito CIP (4004) – The fund used to account for future equipment purchases for the Mosquito program based on the County Capital Improvement Plan.

Animal Control Truck CIP (4005) – The fund used to account for future equipment purchased for the Animal Control program based on the County Capital Improvement Plan.

Search & Rescue CIP (4006) – The fund used to account for future equipment purchased for the Search & Rescue team based on the County Capital Improvement Plan.

Fairgrounds CIP (4008) – The fund used to account for future building replacements at the Flathead County Fairgrounds based on the County Capital Improvement Plan.

Sheriff Patrol Car CIP (4009) – The fund used to account for future Sheriff patrol car replacements based on the County Capital Improvement Plan.

FC Detention Ctr Addition CIP (4010) – The fund used to account for future building additions to the Flathead County Detention Center based on the County Capital Improvement Plan.

Flathead County Land Acquisition CIP (4011) – The fund used to account for future purchases of land as contingent land becomes available for Flathead County campus expansion.

Planning CIP (4014) – The fund used to account for future equipment purchased for the Planning department based on the County Capital Improvement Plan.

Juvenile Detention (4016) – The fund used to account for building improvements made to the Juvenile Detention Center.

Micro Computer Replacement CIP (4017) – The fund used to account for replacement of desktop computer equipment for departments based on the County Capital Improvement Plan.

FC Fire Service Area CIP (4018) – The fund used to account for the purchase of fire service equipment for Flathead County based on the County Capital Improvement Plan.

EMS CIP (4019) – The fund used to account for the purchase of emergency medical equipment in support of the Emergency Medical Service department based on the County Capital Improvement Plan.

Library Dep Reserve Fund (4020) – The fund used to account for the purchase of depreciable assets in support of the Imaginelf (Flathead County's) library system.

NONMAJOR CAPITAL PROJECT FUNDS (continued)

Extension CIP (4021) – The fund used to account for future equipment purchases for the Extension office based on the County Capital Improvement Plan.

District Court CIP (4022) – The fund used to account for future equipment purchases for the District Court Office based on the County Capital Improvement Plan.

Transportation CIP (4023) – The fund used to account for future equipment purchases for the Transportation Program based on the County Capital Improvement Plan.

Records Preservation CIP (4024) – The fund used to account for future capital purchases for Records Preservation based on the County Capital Improvement Plan.

Emergency Communication Center CIP (4025) – The fund used to account for future capital purchases for Emergency Communication Center based on the County Capital Improvement Plan.

Emergency Communication Center CIP (4026) (old) – The fund used to account for future capital purchases for Emergency Communication Center based on the County Capital Improvement Plan.

Road CIP (4027) – The fund used to account for the purchase of equipment for the Road department based on the County Capital Improvement Plan.

Bridge CIP (4028) – The fund used to account for the purchase of equipment for the Bridge department based on the County Capital Improvement Plan.

County-Wide CIP (4030) – The fund used to account for the purchase of equipment for the County's general fund based on the County Capital Improvement Plan.

Parks CIP (4031) – The fund used to account for future equipment purchases and improvements for the Parks program based on the County Capital Improvement Plan.

Weed CIP (4032) – The fund used to account for future equipment purchases for the Weed program based on the County Capital Improvement Plan.

Evergreen Sidewalk CIP (4259) – The fund used to account for the construction of Evergreen Sidewalk program funded by Montana Transportation Alternative.

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	4001	4002	4003	4004	4005	4006
	Junk Vehicle	Health	Area on	Mosquito	Animal Control	Search &
	CIP	Department CIP	Aging CIP	CIP	Truck CIP	Rescue CIP
Assets						
Current Assets:						
Cash and Investments	\$ 199,265	\$ 1,159,547	\$ 76,589	\$ 55,954	\$ 70,275	\$ 519,519
Interest Receivable	296	1,725	114	83	104	772
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Total Assets	199,561	1,161,272	76,703	56,037	70,379	520,291
Liabilities						
Current liabilities:						
Accounts Payable	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	296	1,725	114	83	104	772
Total Deferred Inflows of Resources	296	1,725	114	83	104	772
Fund Balance						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	199,265	1,159,547	-	55,954	-	519,519
Committed for:						
Capital Projects	-	-	76,589	-	70,275	-
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	199,265	1,159,547	76,589	55,954	70,275	519,519
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 199,561	\$ 1,161,272	\$ 76,703	\$ 56,037	\$ 70,379	\$ 520,291

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	4008	4009	4010	4011	4014	4016
	Fairgrounds	Sheriff Patrol	FC Detention Ctr	Flathead County Land Acquisition	Planning	Juvenile Detention
	CIP	Car CIP	Addition CIP	CIP	CIP	CIP
Assets						
Current Assets:						
Cash and Investments	\$ 220,397	\$ 441,513	\$ 523,806	\$ 427,340	\$ 85,915	\$ 30,656
Interest Receivable	-	656	779	635	128	46
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Total Assets	220,397	442,169	524,585	427,975	86,043	30,702
Liabilities						
Current liabilities:						
Accounts Payable	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	656	779	635	128	46
Total Deferred Inflows of Resources	-	656	779	635	128	46
Fund Balance						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	441,513	523,806	-	85,915	-
Committed for:						
Capital Projects	220,397	-	-	427,340	-	30,656
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	220,397	441,513	523,806	427,340	85,915	30,656
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 220,397	\$ 442,169	\$ 524,585	\$ 427,975	\$ 86,043	\$ 30,702

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	4017	4018	4019	4020	4021	4022
	Micro Computer	FC Fire Service	EMS	Library Dep	Extension	District Court
	Replacement CIP	Area CIP	CIP	Reserve Fund	CIP	CIP
Assets						
Current Assets:						
Cash and Investments	\$ 255,880	\$ 127,130	\$ 133,639	\$ 211,424	\$ 35,945	\$ 27,469
Interest Receivable	380	189	199	314	53	41
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Total Assets	256,260	127,319	133,838	211,738	35,998	27,510
Liabilities						
Current liabilities:						
Accounts Payable	-	-	-	22,328	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	-	22,328	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	380	189	199	314	53	41
Total Deferred Inflows of Resources	380	189	199	314	53	41
Fund Balance						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	-	133,639	189,096	-	-
Committed for:						
Capital Projects	255,880	127,130	-	-	35,945	27,469
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	255,880	127,130	133,639	189,096	35,945	27,469
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 256,260	\$ 127,319	\$ 133,838	\$ 211,738	\$ 35,998	\$ 27,510

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	4023	4024	4025	4026	4027	4028
	Transportation	Records Preservation	Emergency Communication Center	Emergency Communication Center (old)	Road	Bridge
	CIP	CIP	CIP	CIP	CIP	CIP
Assets						
Current Assets:						
Cash and Investments	\$ 114,760	\$ 117,359	\$ 2,377,105	\$ -	\$ 3,458,103	\$ 336,222
Interest Receivable	171	174	3,534	-	5,142	500
Due From Other Governments	-	-	333,661	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Total Assets	114,931	117,533	2,714,300	-	3,463,245	336,722
Liabilities						
Current liabilities:						
Accounts Payable	-	-	119,493	-	7,250	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	119,493	-	7,250	-
Deferred inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	171	174	3,534	-	5,142	500
Total Deferred Inflows of Resources	171	174	3,534	-	5,142	500
Fund Balance						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	-	-	-	3,450,853	-
Committed for:						
Capital Projects	114,760	117,359	2,591,273	-	-	336,222
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	114,760	117,359	2,591,273	-	3,450,853	336,222
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 114,931	\$ 117,533	\$ 2,714,300	\$ -	\$ 3,463,245	\$ 336,722

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	4030	4031	4032	4259	
	County	Parks	Weed	Evergreen Sidewalk	
	Wide CIP	CIP	CIP	CIP	Total
Assets					
Current Assets:					
Cash and Investments	\$ 3,379,134	\$ 470,945	\$ 538,395	\$ 19,142	\$ 15,413,428
Interest Receivable	5,024	700	787	28	22,574
Due From Other Governments	-	-	-	-	333,661
Prepaid expenditures	-	-	5,356	29,500	34,856
Total Assets	3,384,158	471,645	544,538	48,670	15,804,519
Liabilities					
Current liabilities:					
Accounts Payable	349,406	-	-	-	498,477
Unearned Revenue	-	-	-	50,000	50,000
Total Liabilities	349,406	-	-	50,000	548,477
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	5,024	700	787	28	22,574
Total Deferred Inflows of Resources	5,024	700	787	28	22,574
Fund Balance					
Nonspendable:					
Prepaid expenditures	-	-	5,356	29,500	34,856
Restricted for:					
Capital Projects	-	-	538,395	-	7,297,502
Committed for:					
Capital Projects	3,029,728	470,945	-	-	7,931,968
Assigned to:					
Unassigned	-	-	-	(30,858)	(30,858)
Total Fund Balance	3,029,728	470,945	543,751	(1,358)	15,233,468
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3,384,158	\$ 471,645	\$ 544,538	\$ 48,670	\$ 15,804,519

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	4001	4002	4003	4004	4005	4006
	Junk Vehicle CIP	Health Department CIP	Area on Aging CIP	Mosquito CIP	Animal Control Truck CIP	Search & Rescue CIP
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	736	3,214	225	258	185	1,529
Unrealized loss on investments	(4,153)	(24,176)	(1,596)	(1,166)	(1,465)	(10,826)
Total Revenues	(3,417)	(20,962)	(1,371)	(908)	(1,280)	(9,297)
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Health	-	29,356	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	122,134	-	55,453	-	32,562
Total Expenditures	-	151,490	-	55,453	-	32,562
Excess of Revenues Over (Under) Expenditures	(3,417)	(172,452)	(1,371)	(56,361)	(1,280)	(41,859)
Other Financing Sources (uses)						
Transfers In	-	382,000	21,000	17,400	38,024	151,250
Transfers Out	(4,221)	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	6,345	1,935	14,040	-	-
Total Other Financing Sources (Uses)	(4,221)	388,345	22,935	31,440	38,024	151,250
Net Change in Fund Balances	(7,638)	215,893	21,564	(24,921)	36,744	109,391
Fund Balance - Beginning of Year	206,903	943,654	55,025	80,875	33,531	410,128
Fund Balance - End of Year	\$ 199,265	\$ 1,159,547	\$ 76,589	\$ 55,954	\$ 70,275	\$ 519,519

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	4008	4009	4010	4011	4014	4016
	Fairgrounds CIP	Sheriff Patrol Car CIP	FC Detention Ctr Addition CIP	Flathead County Land Acquisition CIP	Planning CIP	Juvenile Detention CIP
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	408	-	-	-
Investment Earnings	-	1,270	1,857	1,327	294	96
Unrealized loss on investments	(4,592)	(9,201)	(10,916)	(8,906)	(1,790)	(639)
Total Revenues	(4,592)	(7,931)	(8,651)	(7,579)	(1,496)	(543)
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	21,293	5,950	44,135	-	-	-
Total Expenditures	21,293	5,950	44,135	-	-	-
Excess of Revenues Over (Under) Expenditures	(25,885)	(13,881)	(52,786)	(7,579)	(1,496)	(543)
Other Financing Sources (uses)						
Transfers In	244,247	149,000	44,320	100,000	9,333	7,000
Transfers Out	-	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	-	-
Total Other Financing Sources (Uses)	244,247	149,000	44,320	100,000	9,333	7,000
Net Change in Fund Balances	218,362	135,119	(8,466)	92,421	7,837	6,457
Fund Balance - Beginning of Year	2,035	306,394	532,272	334,919	78,078	24,199
Fund Balance - End of Year	\$ 220,397	\$ 441,513	\$ 523,806	\$ 427,340	\$ 85,915	\$ 30,656

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	4017	4018	4019	4020	4021	4022
	Micro Computer Replacement CIP	FC Fire Service Area CIP	EMS CIP	Library Dep Reserve Fund	Extension CIP	District Court CIP
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	622	-	-	45	-	-
Investment Earnings	794	453	492	329	132	78
Unrealized loss on investments	(5,332)	(2,649)	(2,785)	(4,406)	(749)	(572)
Total Revenues	(3,916)	(2,196)	(2,293)	(4,032)	(617)	(494)
Expenditures						
Current Operations:						
General Government	26,226	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	27,571	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	26,226	-	-	27,571	-	-
Excess of Revenues Over (Under) Expenditures	(30,142)	(2,196)	(2,293)	(31,603)	(617)	(494)
Other Financing Sources (uses)						
Transfers In	96,865	6,000	-	129,426	-	9,600
Transfers Out	-	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	-	-
Total Other Financing Sources (Uses)	96,865	6,000	-	129,426	-	9,600
Net Change in Fund Balances	66,723	3,804	(2,293)	97,823	(617)	9,106
Fund Balance - Beginning of Year	189,157	123,326	135,932	91,273	36,562	18,363
Fund Balance - End of Year	\$ 255,880	\$ 127,130	\$ 133,639	\$ 189,096	\$ 35,945	\$ 27,469

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	4023	4024	4025	4026	4027	4028
	Transportation CIP	Records Preservation CIP	Emergency Communication Center CIP	Emergency Communication Center (old) CIP	Road CIP	Bridge CIP
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ 333,661	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	424	381	6,342	-	12,869	1,088
Unrealized loss on investments	(2,392)	(2,446)	(49,538)	-	(72,065)	(7,007)
Total Revenues	(1,968)	(2,065)	290,465	-	(59,196)	(5,919)
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	-	103,220	-	1,261,847	158,233
Total Expenditures	-	-	103,220	-	1,261,847	158,233
Excess of Revenues Over (Under) Expenditures	(1,968)	(2,065)	187,245	-	(1,321,043)	(164,152)
Other Financing Sources (uses)						
Transfers In	-	26,715	2,404,028	-	800,000	190,667
Transfers Out	-	-	-	(2,004,028)	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	5,000	-
Total Other Financing Sources (Uses)	-	26,715	2,404,028	(2,004,028)	805,000	190,667
Net Change in Fund Balances	(1,968)	24,650	2,591,273	(2,004,028)	(516,043)	26,515
Fund Balance - Beginning of Year	116,728	92,709	-	2,004,028	3,966,896	309,707
Fund Balance - End of Year	\$ 114,760	\$ 117,359	\$ 2,591,273	\$ -	\$ 3,450,853	\$ 336,222

(continued)

Flathead County
ALL NONMAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	4030	4031	4032	4259	
	County-wide CIP	Parks CIP	Weed CIP	Evergreen Sidewalk CIP	Total
Revenues					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 6,665	\$ 340,326
Miscellaneous Revenue	-	9,500	-	-	10,575
Investment Earnings	11,374	1,539	1,910	74	49,270
Unrealized loss on investments	(70,419)	(9,814)	(11,033)	(399)	(321,032)
Total Revenues	(59,045)	1,225	(9,123)	6,340	79,139
Expenditures					
Current Operations:					
General Government	-	-	-	-	26,226
Public Health	-	-	-	-	29,356
Culture and Recreation	-	-	-	-	27,571
Capital Outlay	1,972,906	-	46,484	7,698	3,831,915
Total Expenditures	1,972,906	-	46,484	7,698	3,915,068
Excess of Revenues Over (Under) Expenditures	(2,031,951)	1,225	(55,607)	(1,358)	(3,835,929)
Other Financing Sources (uses)					
Transfers In	1,267,629	70,000	90,000	-	6,254,504
Transfers Out	-	-	-	-	(2,008,249)
Proceeds From the Sale of General Capital Asset	410,241	-	10,305	-	447,866
Total Other Financing Sources (Uses)	1,677,870	70,000	100,305	-	4,694,121
Net Change in Fund Balances	(354,081)	71,225	44,698	(1,358)	858,192
Fund Balance - Beginning of Year	3,383,809	399,720	499,053	-	14,375,276
Fund Balance - End of Year	\$ 3,029,728	\$ 470,945	\$ 543,751	\$ (1,358)	\$ 15,233,468

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Junk Vehicle CIP (4001)			Health Department CIP (4002)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Investment Earnings	\$ 1,100	\$ 1,100	\$ 736	\$ 2,000	\$ 2,000	\$ 3,214	\$ 1,214
Unrealized loss on Investments	-	-	(4,153)	-	-	(24,176)	(24,176)
Total Revenue	<u>1,100</u>	<u>1,100</u>	<u>(3,417)</u>	<u>2,000</u>	<u>2,000</u>	<u>(20,962)</u>	<u>(22,962)</u>
Expenditures							
Current Operations							
Public Health	-	-	-	-	29,356	29,356	-
Operations	-	-	-	154,236	211,000	122,134	(88,866)
Capital Outlay	-	-	-	154,236	240,356	151,490	(88,866)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(152,236)</u>	<u>(238,356)</u>	<u>(172,452)</u>	<u>65,904</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,100</u>	<u>1,100</u>	<u>(3,417)</u>	<u>(152,236)</u>	<u>(238,356)</u>	<u>(172,452)</u>	<u>65,904</u>
Other Financing Sources (Uses)							
Transfers In	-	-	-	75,000	75,000	382,000	307,000
Transfers (Out)	-	(4,221)	(4,221)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-	6,345	6,345	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,221)</u>	<u>(4,221)</u>	<u>75,000</u>	<u>81,345</u>	<u>388,345</u>	<u>307,000</u>
Net Change in Fund Balances	<u>\$ 1,100</u>	<u>\$ (3,121)</u>	<u>(7,638)</u>	<u>\$ (77,236)</u>	<u>\$ (157,011)</u>	<u>215,893</u>	<u>\$ 372,904</u>
Fund Balances							
Beginning of Year			206,903			943,654	
End of Year			<u>\$ 199,265</u>			<u>\$ 1,159,547</u>	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Area on Aging CIP (4003)			Mosquito CIP (4004)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	
Revenue							
Investment Earnings	\$ 200	\$ 200	\$ 225	\$ 25	\$ 300	\$ 258	\$ (42)
Unrealized loss on Investments	-	-	(1,596)	(1,596)	-	(1,166)	(1,166)
Total Revenue	200	200	(1,371)	(1,571)	300	(908)	(1,208)
Expenditures							
Capital Outlay	27,000	27,000	-	(27,000)	-	55,453	(699)
Total Expenditures	27,000	27,000	-	(27,000)	-	55,453	(699)
Excess (Deficiency) of Revenue Over Expenditures	(26,800)	(26,800)	(1,371)	25,429	300	(56,361)	(509)
Other Financing Sources (Uses)							
Transfers In	21,000	21,000	21,000	-	17,400	17,400	-
Proceeds on Sale of Capital Assets	-	-	1,935	-	-	14,040	-
Total Other Financing Sources (Uses)	21,000	21,000	22,935	-	17,400	31,440	-
Net Change in Fund Balances	\$ (5,800)	\$ (5,800)	21,564	\$ 25,429	\$ 17,700	\$ (24,412)	\$ (509)
Fund Balances							
Beginning of Year			55,025			80,875	
End of Year			\$ 76,589			\$ 55,954	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Animal Control Truck CIP (4005)			Search & Rescue CIP (4006)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
Revenue							
Investment Earnings	\$ 300	\$ 300	\$ 185	\$ 1,000	\$ 1,000	\$ 1,529	\$ 529
Unrealized loss on Investments	-	-	(1,465)	-	-	(10,826)	(10,826)
Total Revenue	300	300	(1,280)	1,000	1,000	(9,297)	(10,297)
Expenditures							
Capital Outlay	-	-	-	186,500	218,500	32,562	(185,938)
Total Expenditures	-	-	-	186,500	218,500	32,562	(185,938)
Excess (Deficiency) of Revenue Over Expenditures	300	300	(1,280)	(185,500)	(217,500)	(41,859)	175,641
Other Financing Sources (Uses)							
Transfers In	33,025	33,025	38,024	141,250	151,250	151,250	-
Total Other Financing Sources (Uses)	33,025	33,025	38,024	141,250	151,250	151,250	-
Net Change in Fund Balances	\$ 33,325	\$ 33,325	36,744	\$ (44,250)	\$ (66,250)	109,391	\$ 175,641
Fund Balances							
Beginning of Year			33,531			410,128	
End of Year			\$ 70,275			\$ 519,519	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	FC Fair Building Replacement CIP (4008)			Sheriff Patrol Car CIP (4009)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Investment Earnings	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,270	\$ 70
Unrealized loss on Investments	-	-	(4,592)	-	-	(9,201)	(9,201)
Total Revenue	-	-	(4,592)	1,200	1,200	(7,931)	(9,131)
Expenditures							
Capital Outlay	59,954	72,247	21,293	106,000	106,000	5,950	(100,050)
Total Expenditures	59,954	72,247	21,293	106,000	106,000	5,950	(100,050)
Excess (Deficiency) of Revenue Over Expenditures	(59,954)	(72,247)	(25,885)	(104,800)	(104,800)	(13,881)	90,919
Other Financing Sources (Uses)							
Transfers In	231,954	244,247	244,247	149,000	149,000	149,000	-
Total Other Financing Sources (Uses)	231,954	244,247	244,247	149,000	149,000	149,000	-
Net Change in Fund Balances	\$ 172,000	\$ 172,000	218,362	\$ 44,200	\$ 44,200	135,119	\$ 90,919
Fund Balances							
Beginning of Year			2,035			306,394	
End of Year			\$ 220,397			\$ 441,513	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	FC Dentention Center Addition CIP (4010)			Flathead County Land Acquisition CIP (4011)		
	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget
Revenue						
Miscellaneous	\$ -	\$ -	\$ 408	\$ -	\$ -	\$ -
Investment Earnings	1,000	1,000	1,857	1,700	1,700	(373)
Unrealized loss on Investments	-	-	(10,916)	-	-	(8,906)
Total Revenue	1,000	1,000	(8,651)	1,700	1,700	(9,279)
Expenditures						
Capital Outlay	14,500	44,178	44,135	-	-	-
Total Expenditures	14,500	44,178	44,135	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(13,500)	(43,178)	(52,786)	1,700	1,700	(9,279)
Other Financing Sources (Uses)						
Transfers In	44,320	44,320	44,320	100,000	100,000	-
Total Other Financing Sources (Uses)	44,320	44,320	44,320	100,000	100,000	-
Net Change in Fund Balances	\$ 30,820	\$ 1,142	(8,466)	\$ 101,700	\$ 101,700	\$ (9,279)
Fund Balances						
Beginning of Year			532,272			334,919
End of Year			\$ 523,806			\$ 427,340

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance,
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Planning Car/Copier CIP (4014)			Juvenile Detention CIP (4016)				
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
Revenue								
Investment Earnings	\$ 350	\$ 350	\$ 294	\$ (56)	\$ 100	\$ 100	\$ 96	\$ (4)
Unrealized loss on Investments	-	-	(1,790)	(1,790)	-	-	(639)	(639)
Total Revenue	350	350	(1,496)	(1,846)	100	100	(543)	(643)
Expenditures								
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	350	350	(1,496)	(1,846)	100	100	(543)	(643)
Other Financing Sources (Uses)								
Transfers In	9,333	9,333	9,333	-	7,000	7,000	7,000	-
Total Other Financing Sources (Uses)	9,333	9,333	9,333	-	7,000	7,000	7,000	-
Net Change in Fund Balances	\$ 9,683	\$ 9,683	7,837	\$ (1,846)	\$ 7,100	\$ 7,100	6,457	\$ (643)
Fund Balances								
Beginning of Year			78,078				24,199	
End of Year			\$ 85,915				\$ 30,656	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Micro Computer Replacement CIP (4017)			FC Fire Service Area CIP (4018)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
Revenue							
Miscellaneous	\$ 5,000	\$ 5,000	\$ 622	\$ -	\$ -	\$ -	\$ -
Investment Earnings	850	850	794	400	400	453	53
Unrealized loss on Investments	-	-	(5,332)	-	-	(2,649)	(2,649)
Total Revenue	<u>5,850</u>	<u>5,850</u>	<u>(3,916)</u>	<u>400</u>	<u>400</u>	<u>(2,196)</u>	<u>(2,596)</u>
Expenditures							
Current Operations							
General Government Operations	113,188	113,188	26,226	-	-	-	-
Total Expenditures	<u>113,188</u>	<u>113,188</u>	<u>26,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(107,338)</u>	<u>(107,338)</u>	<u>(30,142)</u>	<u>400</u>	<u>400</u>	<u>(2,196)</u>	<u>(2,596)</u>
Other Financing Sources (Uses)							
Transfers In	96,865	96,865	96,865	6,000	6,000	6,000	-
Total Other Financing Sources (Uses)	<u>96,865</u>	<u>96,865</u>	<u>96,865</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (10,473)</u>	<u>\$ (10,473)</u>	<u>\$ 66,723</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>\$ 3,804</u>	<u>\$ (2,596)</u>
Fund Balances							
Beginning of Year			189,157			123,326	
End of Year			<u>\$ 255,880</u>			<u>\$ 127,130</u>	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	EMS CIP Fund (4019)			Library Depreciation Reserve Fund (4020)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ 45
Investment Earnings	650	650	492 (158)	400	329	(71)
Unrealized loss on Investments	-	-	(2,785) (2,785)	-	(4,406)	(4,406)
Total Revenue	650	650	(2,293) (2,943)	400	(4,032)	(4,432)
Expenditures						
Current Operations						
Culture and Recreation						
Operations	-	-	-	35,000	27,571	(17,689)
Total Expenditures	-	-	-	35,000	27,571	(17,689)
Excess (Deficiency) of Revenue Over Expenditures	650	650	(2,293) (2,943)	(34,600)	(31,603)	13,257
Other Financing Sources (Uses)						
Transfers In	-	-	-	7,289	129,426	122,137
Total Other Financing Sources (Uses)	-	-	-	7,289	129,426	122,137
Net Change in Fund Balances	\$ 650	\$ 650	(2,293) (2,943)	\$ (27,311)	\$ 97,823	\$ 135,394
Fund Balances						
Beginning of Year			135,932		91,273	
End of Year			\$ 133,639		\$ 189,096	

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Extension CIP (4021)			District Court CIP (4022)				
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget
Revenue								
Investment Earnings	\$ 100	\$ 100	\$ 132	\$ 32	\$ 40	\$ 78	\$ 38	
Unrealized loss on Investments	-	-	(749)	(749)	-	(572)	(572)	
Total Revenue	100	100	(617)	(717)	40	(494)	(534)	
Expenditures								
Current Operations	-	-	-	-	28,000	-	(28,000)	
Capital Outlay	-	-	-	-	28,000	-	(28,000)	
Total Expenditures	100	100	(617)	(717)	(27,960)	(494)	27,466	
Excess (Deficiency) of Revenue Over Expenditures								
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	9,600	9,600	-	
Total Other Financing Sources (Uses)	-	-	-	-	9,600	9,600	-	
Net Change in Fund Balances	\$ 100	\$ 100	(617)	\$ (717)	\$ (18,360)	9,106	\$ 27,466	
Fund Balances								
Beginning of Year			36,562			18,363		
End of Year			\$ 35,945			\$ 27,469		

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Transportation Capital Project (4023)			Records Preservation Capital Project (4024)		
	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget
Revenue						
Investment Earnings	\$ 750	\$ 750	\$ 424	\$ 200	\$ 200	\$ 381
Unrealized loss on Investments	-	-	(2,392)	-	-	(2,446)
Total Revenue	750	750	(1,968)	200	200	(2,065)
Expenditures						
Capital Outlay	-	-	-	52,800	52,800	-
Total Expenditures	-	-	-	52,800	52,800	(52,800)
Excess (Deficiency) of Revenue Over Expenditures	750	750	(1,968)	(52,600)	(52,600)	50,535
Other Financing Sources (Uses)						
Transfers In	-	-	-	39,215	39,215	26,715
Total Other Financing Sources (Uses)	-	-	-	39,215	39,215	(12,500)
Net Change in Fund Balances	\$ 750	\$ 750	(1,968)	\$ (13,385)	\$ (13,385)	\$ 38,035
Fund Balances						
Beginning of Year			116,728			92,709
End of Year			\$ 114,760			\$ 117,359

(continued)

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Emergency Communication Center CIP (4025)			Emergency Communication Center CIP (old) (4026)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
Revenue						
Intergovernmental	\$ 363,661	\$ 333,661	\$ (30,000)	\$ -	\$ -	\$ -
Investment Earnings	2,000	6,342	4,342	-	-	-
Unrealized loss on Investments	-	(49,538)	(49,538)	-	-	-
Total Revenue	<u>365,661</u>	<u>290,465</u>	<u>(75,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Capital Outlay	1,263,250	103,220	(1,160,030)	-	-	-
Total Expenditures	<u>1,263,250</u>	<u>103,220</u>	<u>(1,160,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(897,589)</u>	<u>187,245</u>	<u>1,084,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers In	400,000	2,404,028	-	-	-	-
Transfers (Out)	-	-	-	(2,004,028)	(2,004,028)	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>2,404,028</u>	<u>-</u>	<u>(2,004,028)</u>	<u>(2,004,028)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (497,589)</u>	<u>\$ 1,506,439</u>	<u>\$ 1,084,834</u>	<u>\$ (2,004,028)</u>	<u>(2,004,028)</u>	<u>\$ -</u>
Fund Balances						
Beginning of Year						
End of Year		<u>\$ 2,591,273</u>			<u>2,004,028</u>	<u>\$ -</u>

Flathead County
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2022

	Road CIP (4027)			Bridge CIP (4028)		
	Budgeted Amounts		Over (Under)	Budgeted Amounts		Over (Under)
	Original	Final	Final Budget	Original	Final	Final Budget
Revenue						
Miscellaneous	\$ 207,490	\$ 207,490	\$ (207,490)	\$ -	\$ -	\$ -
Investment Earnings	10,000	10,000	2,869	1,000	1,088	88
Unrealized loss on Investments	-	-	(72,065)	-	(7,007)	(7,007)
Total Revenue	217,490	217,490	(276,686)	1,000	(5,919)	(6,919)
Expenditures						
Capital Outlay	1,546,170	1,907,470	(645,623)	279,000	158,233	(120,767)
Total Expenditures	1,546,170	1,907,470	(645,623)	279,000	158,233	(120,767)
Excess (Deficiency) of Revenue Over Expenditures	(1,328,680)	(1,689,980)	368,937	(278,000)	(164,152)	113,848
Other Financing Sources (Uses)						
Transfers In	800,000	800,000	-	190,667	190,667	-
Proceeds on Sale of Capital Assets	-	15,000	(10,000)	-	-	-
Total Other Financing Sources (Uses)	800,000	815,000	(10,000)	190,667	190,667	-
Net Change in Fund Balances	\$ (528,680)	\$ (874,980)	\$ 358,937	\$ (87,333)	\$ 26,515	\$ 113,848
Fund Balances						
Beginning of Year		3,966,896			309,707	
End of Year		\$ 3,450,853			\$ 336,222	

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	FC Countywide CIP (4030)			Parks CIP (4031)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Investment Earnings	12,000	12,000	11,374	2,200	2,200	1,539
Unrealized loss on Investments	-	-	(70,419)	-	-	(9,814)
Total Revenue	<u>12,000</u>	<u>12,000</u>	<u>(59,045)</u>	<u>2,200</u>	<u>2,200</u>	<u>1,225</u>
Expenditures						
Capital Outlay	1,246,106	2,093,681	1,972,906	40,000	40,000	-
Total Expenditures	<u>1,246,106</u>	<u>2,093,681</u>	<u>1,972,906</u>	<u>40,000</u>	<u>40,000</u>	<u>(40,000)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,234,106)</u>	<u>(2,081,681)</u>	<u>(2,031,951)</u>	<u>(37,800)</u>	<u>(37,800)</u>	<u>39,025</u>
Other Financing Sources (Uses)						
Transfers In	1,083,832	1,292,381	1,267,629	70,000	70,000	70,000
Proceeds on Sale of Capital Assets	-	386,005	410,241	-	-	-
Total Other Financing Sources (Uses)	<u>1,083,832</u>	<u>1,678,386</u>	<u>1,677,870</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Net Change in Fund Balances	<u>\$ (150,274)</u>	<u>\$ (403,295)</u>	<u>(354,081)</u>	<u>\$ 32,200</u>	<u>\$ 32,200</u>	<u>\$ 39,025</u>
Fund Balances						
Beginning of Year			3,383,809			399,720
End of Year			<u>\$ 3,029,728</u>			<u>\$ 470,945</u>

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Project Funds - Budget and Actual

	Weed CIP (4032)			Evergreen Sidewalk CIP (4259)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
Revenue						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 6,665	\$ 6,665
Miscellaneous	-	-	-	-	50,000	(50,000)
Investment Earnings	2,000	2,000	(90)	-	74	74
Unrealized loss on Investments	-	-	(11,033)	-	(399)	(399)
Total Revenue	<u>2,000</u>	<u>2,000</u>	<u>(11,123)</u>	<u>-</u>	<u>6,340</u>	<u>(43,660)</u>
Expenditures						
Capital Outlay	160,000	160,000	(113,516)	-	30,533	(22,835)
Total Expenditures	<u>160,000</u>	<u>160,000</u>	<u>(113,516)</u>	<u>-</u>	<u>30,533</u>	<u>(22,835)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(158,000)</u>	<u>(158,000)</u>	<u>102,393</u>	<u>-</u>	<u>19,467</u>	<u>(20,825)</u>
Other Financing Sources (Uses)						
Transfers In	90,000	90,000	90,000	-	-	-
Proceeds on Sale of Capital Assets	-	10,305	10,305	-	-	-
Total Other Financing Sources (Uses)	<u>90,000</u>	<u>100,305</u>	<u>100,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (68,000)</u>	<u>\$ (57,695)</u>	<u>\$ 102,393</u>	<u>\$ -</u>	<u>\$ 19,467</u>	<u>\$ (20,825)</u>
Fund Balances						
Beginning of Year			499,053			
End of Year			<u>\$ 543,751</u>			<u>\$ (1,358)</u>

(continued)

Flathead County
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2022

	Total of All Non-Major Capital Project Funds			Over (Under) Final Budget
	Budgeted Amounts		Actual	
Revenue	Original	Final	Actual	Final Budget
Intergovernmental	\$ 363,661	\$ 363,661	\$ 340,326	\$ (23,335)
Miscellaneous	212,490	262,490	10,575	(251,915)
Investment Earnings	41,840	41,840	49,270	7,430
Unrealized loss on Investments	-	-	(321,032)	(321,032)
Total Revenue	617,991	667,991	79,139	(267,820)
Expenditures				
Current Operations				
General Government				
Operations	113,188	113,188	26,226	(86,962)
Public Health				
Operations	-	29,356	29,356	-
Culture and Recreation				
Operations	35,000	45,260	27,571	(17,689)
Capital Outlay	5,163,516	6,589,811	3,831,915	(2,757,896)
Total Expenditures	5,311,704	6,777,615	3,915,068	(2,862,547)
Excess (Deficiency) of Revenue Over Expenditures	(4,693,713)	(6,109,624)	(3,835,929)	2,594,727
Other Financing Sources (Uses)				
Transfers In	3,622,750	5,857,620	6,254,504	396,884
Transfers (Out)	-	(2,008,249)	(2,008,249)	-
Proceeds on Sale of Capital Assets	-	431,695	447,866	16,171
Total Other Financing Sources (Uses)	3,622,750	4,281,066	4,694,121	413,055
Net Change in Fund Balances	\$ (1,070,963)	\$ (1,828,558)	858,192	\$ 3,007,782
Fund Balances				
Beginning of Year			14,375,276	
End of Year			\$ 15,233,468	



This page intentionally left blank.

NONMAJOR PROPRIETARY FUNDS

Nonmajor Proprietary funds are used to account for a government's business-type activities supported, at least in part, by fees or charges.

SO Commissary (5020) – This fund accounts for all financial transactions pertaining to the sheriff's office commissary located in the jail.

FEC Improvement (5450) – This fund accounts for the agreement between the solid waste landfill and Flathead Electric. The purpose is to utilize the gas produced from the landfill for a long-term supply of fuel for facilities owned and operated by Flathead Electric.



This page intentionally left blank.

Flathead County
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2022

	5020	5450	Total
	SO Commissary	FEC Improvement	
ASSETS			
Current Assets			
Cash and investments	\$ 171,526	\$ 258,248	\$ 429,774
Interest receivable	255	384	639
Total Assets	<u>171,781</u>	<u>258,632</u>	<u>430,413</u>
Noncurrent Assets			
Capital assests - Depreciable, net	9,382	-	9,382
Total Noncurrent Assets	<u>9,382</u>	<u>-</u>	<u>9,382</u>
Total Assests	<u>181,163</u>	<u>258,632</u>	<u>439,795</u>
LIABILITIES			
Current Liabilities			
Accounts payable	332	-	332
Total Liabilities	<u>332</u>	<u>-</u>	<u>332</u>
NET POSITION			
Net position, investment in capital assests	9,382	-	9,382
Unrestricted	171,449	258,632	430,081
Total Net Position	<u>180,831</u>	<u>258,632</u>	<u>439,463</u>
Total liabilities and net position	<u>\$ 181,163</u>	<u>\$ 258,632</u>	<u>\$ 439,795</u>

Flathead County, Montana
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	5020	5450	
	SO Commissary	FEC Improvement	Total
Operating Revenues:			
Charges for services	\$ 2,463	\$ -	\$ 2,463
Total Operating Revenues	<u>2,463</u>	<u>-</u>	<u>2,463</u>
Operating Expenses:			
Supplies	4,564	-	4,564
Purchased Services	16,571	-	16,571
Depreciation	1,043	-	1,043
Total Operating Expenses	<u>22,178</u>	<u>-</u>	<u>22,178</u>
Operating Income	<u>(19,715)</u>	<u>-</u>	<u>(19,715)</u>
Nonoperating Revenues (Expenses):			
Intergovernmental revenue	-	30,000	30,000
Investment Earnings	841	1,201	2,042
Net inc (decrease) in fair market value in investments	(3,575)	(5,382)	(8,957)
Total Nonoperating Revenues (Expenses)	<u>(2,734)</u>	<u>25,819</u>	<u>23,085</u>
Net Income before Transfers	<u>(22,449)</u>	<u>25,819</u>	<u>3,370</u>
Transfers (In)	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Change in net position	<u>(22,449)</u>	<u>55,819</u>	<u>33,370</u>
Total Net Position - Beginning of Year	203,280	202,813	406,093
Total Net Position - End of Year	<u>\$ 180,831</u>	<u>\$ 258,632</u>	<u>\$ 439,463</u>

Flathead County, Montana
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	5020 <u>SO Commissary</u>	5450 <u>FEC Improvement</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash received from customers	\$ 3,523	\$ -	\$ 3,523
Cash payments to vendors	(25,476)	-	(25,476)
Net Cash Used by Operating Activities	<u>(21,953)</u>	<u>-</u>	<u>(21,953)</u>
Cash Flows from Non-capital financing Activities:			
Transfers from other funds	-	30,000	30,000
Intergovernmental operating grants	-	30,000	30,000
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(10,425)	-	(10,425)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(10,425)</u>	<u>-</u>	<u>(10,425)</u>
Cash Flows from Investing Activities:			
Interest on investments	654	884	1,538
Unrealized loss on investment	(3,575)	(5,382)	(8,957)
Net Cash Provided by Investing Activities	<u>(2,921)</u>	<u>(4,498)</u>	<u>(7,419)</u>
Net Increase in Cash and Cash Equivalents	(35,299)	55,502	20,203
Cash and Cash Equivalents at Beginning of Year	206,825	202,746	409,571
Cash and Cash Equivalents at End of Year	<u>\$ 171,526</u>	<u>\$ 258,248</u>	<u>\$ 429,774</u>
Reconciliation of Income from Operations to Cash from Operations			
Operating Income	\$ (19,715)	\$ -	\$ (19,715)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Decrease in accounts receivable, net	1,060	-	1,060
Increase in accounts payable	(4,341)	-	(4,341)
Non-Cash items:			
Depreciation	1,043	-	1,043
Net Cash used by operating activities	<u>\$ (21,953)</u>	<u>\$ -</u>	<u>\$ (21,953)</u>



This page intentionally left blank.

CUSTODIAL FUNDS

Custodial Funds – Used to account for cash collected for other governments, funds, or agencies that are distributed within a short period of time. The following is a detailed list of these funds:

Specific	Protested Property Taxes
Foreclosure Fund (7090)	Protested Tax (7130)
Public Administrator (7140)	Redemptions (7150)
Bankruptcy Suspense (7180)	NSF Suspense Fund (7915)
Interest Revolving (7980)	Treasurer’s Suspense Fund (7917)
Flathead Economic Development Authority	Refunds (7920)
	MV Suspense (7922)
Special Districts	
Coram W&S District Delinquencies (7222)	Martin City Water Delinquencies (7282)
Hungry Horse Water (7227)	Greenacres County W&S (7284)
Lakeside Sewer (7228)	Smith Lake Vista Co Water Delq. (7286)
Lakeside Water (7229)	Mayport Harbor (7287)
Flathead Mosquito (7241)	Flathead Co Water No 8/Happy Valley Bond (7289)
Columbia Falls Cemetery (7251)	Essex County Water & Sewer (7290)
Fairview Cemetery (7252)	Emerald Heights Water & Sewer Delq. (7291)
Meadow Hills W/S District Delinquencies (7256)	Lake Shore Heights Co Water Delq. (7292)
Ranch County Water (7269)	Essex County Water & Sewer Delq. (7293)
Whitefish County Water & Sewer (7270)	Bigfork Water & Sewer Bond (7294)
Bigfork Sewer (7271)	Lakeside County W&S District (7295)
Somers Water & Sewer (7275)	Missionview Terrace Public Water System (7296)
Meadow Lake County W&S (7276)	Eagle Ridge Estates County Water District (7297)
Bigfork County Water/Sewer (7277)	Lakeside W&S – South Eighty (7299)
Evergreen Water/Sewer (7278)	Airport Authority (7853)
Bigfork Sewer Delq. Charges (7279)	Port Authority (7855)
North Bigfork Sewer A&B (7280)	Whitefish Fire and Ambulance (7856)
Schools	Cities
General School (7750)	Kalispell (7850)
General High School (7751)	Whitefish (7851)
High School Retirement (7780)	Columbia Falls (7852)
High School Transportation (7790)	
Elementary Retirement (7810)	
Community College Retirement (7835)	

CUSTODIAL FUNDS (CONTINUED)

State

Foster Care/Youth Court (7051)	Diss. of Marriage/Child Abuse/Neglect (7466)
Bad Check Restitution Trust (7063)	Law Enforcement Academy Surcharge (7467)
Criminal Restitution Trust (7064)	Dissolution of Marriage/Judges Retirement (7468)
External Trust Accounts (7074)	Civil Lgl Assit./Indigent Victims (7471)
Juvenile Prisoner Deposits (7087)	Victim's/Witness Advocacy Fund (7474)
District Court Trust Fund-Interest (7161)	University Levy (7521)
Financial Clearing Fund (7304)	State Equalization AID 40 Mills (7527)
Temporary Registration Permit (7408)	HS Equal Fed Forest Reserve (7541)
Wildlife Restitution Fine (7453)	Elem Equal Fed Forest Reserve (7542)
Court Surcharge/Court Information (7458)	MT Land Information Act (7551)
Clerk of Court Fees/Judges Retirement (7461)	Death Certificates (7554)
Marriage License/Judges Retirement (7462)	Fire Protection Tax Forester's FPRA (7564)
Marriage License/Battered Spouse (7463)	Justice Court Suspense (7918)
Domestic Abuse Fire/Battered Spouse (7464)	SSMP Suspense/Moving Permits (7919)
Diss. Of Marriage/Displace Homemaker (7465)	

CUSTODIAL INVESTMENT FUNDS

Custodial Investment Funds – Used to account for cash collected for other governments, funds, or agencies that are distributed within a short period of time. The following is a detailed list of these funds:

Schools	
SD 1 - West Valley (6001)	SD 38 - Bigfork (6038)
SD 2 - Deer Park (6002)	SD 44 - Whitefish (6044)
SD 3 - Fair-Mont-Egan (6003)	SD 50 - Evergreen (6050)
SD 4 - Swan River (6004)	SD 54 - Marion (6054)
SD 5 - Kalispell (6005)	SD 58 - Olney/Bissell (6058)
SD 6 - Columbia Falls (6006)	Flathead Special Education Co-op (6071)
SD 8 - West Glacier (6008)	Flathead High School (6072)
SD 9 - Creston (6009)	Bigfork High School (6074)
SD 10 - Cayuse Prairie (6010)	Whitefish High School (6075)
SD 15 - Helena Flats (6015)	Columbia Falls High School (6076)
SD 20 - Kila (6020)	K-8 Curr Co-op (6078)
SD 27 - Pleasant Valley (6027)	SD 89 - Smith Valley (6089)
SD 29 - Somers (6029)	Flathead Valley Community College (6601)

CUSTODIAL INVESTMENT FUNDS (CONTINUED)

Special Districts

District Court Trust (7160)	Silver Shadow Lighting (7234)
Flathead Conservation District (7201)	Flathead Conservation District CIP (7235)
Somers Fire District (7202)	Somers Fire Capital Improvement (7236)
Badrock Fire District (7203)	Creston Fire Truck & Equipment (7237)
Evergreen Fire District (7204)	Badrock Fire Capital Improvement Fund (7238)
Bigfork Fire District (7205)	Olney Fire District CIP (7239)
Creston Fire District (7206)	West Valley Fire District CIP (7240)
Evergreen Fire Hydrant Rental (7207)	Big Mountain Fire Dist-Sick/Vacation Accruals (7243)
Smith Valley Fire District (7208)	Martin City Fire Capital Improvement (7244)
Ferndale Fire District (7209)	Smith Valley Fire Truck Reserve (7245)
South Kalispell Fire District (7210)	Blankenship Rural Fire Dist CIP (7246)
Columbia Falls Rural Fire (7211)	South Kalispell Fire Capital Project (7247)
West Valley Fire District (7212)	Big Mountain Fire Capital Improvement (7248)
Big Mountain Fire District (7213)	CF Rural Fire Capital Improvement (7249)
Martin City Fire District (7214)	Evergreen Fire District CIP (7250)
Coram/West Glacier Fire District (7215)	Coram/West Glacier Fire Dist CIP (7253)
Hungry Horse Fire District (7216)	Bigfork Fire District CIP (7254)
Marion Fire District (7217)	Swan Hill TV District (7261)
Olney Fire District (7218)	Blacktail TV District (7262)
Blankenship Fire District (7219)	Blacktail TV District CIP (7264)
Whitefish Fire Service Area (7220)	Somers Fire Bond (7265)
Marion Fire Cap Improvement Fund (7221)	Somers Fire Bond Debt Payment (7266)
Big Mountain Sewer (7225)	Martin City Water (7273)
Coram/West Glacier Fire EMS/QRU (7226)	Martin City Water CIP (7274)
Whitefish FSA Cap Imp Prog (7230)	Hungry Horse Fire Cap Imp (7281)
Hungry Horse Lighting (7231)	Smith Valley Fire Bond (7283)
Bigfork Lighting (7232)	Evergreen Fire Bond-Debt Service (7288)
Evergreen Lighting (7233)	

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Fiscal Year Ended June 30, 2022

	Foreclosure Fund	Public Administration	Bankruptcy Suspense	Interest Revolving	Protested Property Taxes
ASSETS					
Cash and Investments	\$ 344,001	\$ 828,447	\$ 381	\$ (2,114,623)	\$ 1,710,317
Taxes Receivables	-	-	-	-	-
Accounts Receivable, net	-	-	-	-	17,273
Interest Receivable	48,218	-	1	-	548
Advance	-	-	-	-	142,746
Lease Receivable	-	-	-	-	-
Note Receivable	-	-	-	-	-
Land	-	-	-	-	-
Depreciable Capital Assets, net	-	-	-	-	-
Total Assets	\$ 392,219	\$ 828,447	\$ 382	\$ (4,229,246)	\$ 1,870,884
Liabilities					
Accounts Payable	-	-	-	-	-
Notes Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted for:					
Pool Participants	392,219	828,447	382	(2,114,623)	1,870,884
Individual, Organization and Other Governments	-	-	-	-	-
Total Net Position	392,219	828,447	382	(2,114,623)	1,870,884

(continued)

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Fiscal Year Ended June 30, 2022

	Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
ASSETS						
Cash and Investments	\$ 1,333,683	\$ 369,695	\$ 700,704	\$ 1,447,309	\$ 1,349,486	\$ 5,969,400
Taxes Receivables	45,204	94,077	1,422,776	1,845,137	709,719	4,116,913
Accounts Receivable, net	29,063	-	-	-	-	46,336
Interest Receivable	-	517	1,019	2,108	744	53,155
Advance	-	-	-	-	-	142,746
Lease Receivable	2,728,818	-	-	-	-	2,728,818
Note Receivable	52,078	-	-	-	-	52,078
Land	2,344,799	-	-	-	-	2,344,799
Depreciable Capital Assets, net	4,846,962	-	-	-	-	4,846,962
Total Assets	\$ 11,380,607	\$ 464,289	\$ 2,124,499	\$ 3,294,554	\$ 2,059,949	\$ 18,186,584
Liabilities						
Accounts Payable	63,156	-	-	-	-	63,156
Notes Payable	6,692,972	-	-	-	-	6,692,972
Total Liabilities	6,756,128	-	-	-	-	6,756,128
Deferred Inflows of Resources						
Deferred Inflows of Resources	2,996,023.00	-	-	-	-	2,996,023
Net Position						
Restricted for:						
Pool Participants	1,628,456	464,289	2,124,499	3,294,554	2,059,949	10,549,056
Individual, Organization and Other Governments	1,628,456	464,289	2,124,499	3,294,554	2,059,949	10,549,056
Total Net Position	1,628,456	464,289	2,124,499	3,294,554	2,059,949	10,549,056

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2022

	Foreclosure Fund	Public Administration	Bankruptcy Suspense	Interest Revolving	Protected Property Taxes
Additions					
Contributions					
Tax for other governments	\$ -	\$ -	\$ -	\$ -	1,235,758
Interest Income	101,552	-	1	(2,114,623)	1,285
Miscellaneous	42,343	391,535	76	743,561	14,772,141
Total Additions	143,895	391,535	77	(1,371,062)	16,009,184
Deductions					
Distributions from Investment Trust Fund					
Payments to other governments	33,557	149,475	80	744,492	15,986,092
Total Deductions	33,557	149,475	80	744,492	15,986,092
Change in Net Position	110,338	242,060	(3)	(2,115,554)	23,092
Net Position - Beginning of Year	281,881	586,387	385	931	1,847,792
Net Position - End of Year	\$ 392,219	\$ 828,447	\$ 382	\$ (2,114,623)	\$ 1,870,884

(continued)

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Fiscal Year Ended June 30, 2022

	Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
Additions						
Contributions						
Tax for other governments	\$ 553,654	\$ 2,081,731	\$ 32,780,626	\$ 27,425,927	\$ 16,102,864	\$ 80,180,560
Interest Income	1,121	1,334	8,491	4,120	3,109	(1,993,610)
Miscellaneous	773,936	178,885	3,627,742	42,813	7,659,728	28,232,760
Total Additions	1,328,711	2,261,950	36,416,859	27,472,860	23,765,701	106,419,710
Deductions						
Distributions from Investment Trust Fund						
Payments to other governments	907,287	2,245,745	36,294,435	27,471,993	23,639,071	107,472,227
Total Deductions	907,287	2,245,745	36,294,435	27,471,993	23,639,071	107,472,227
Change in Net Position	421,424	16,205	122,424	867	126,630	(1,052,517)
Net Position - Beginning of Year	1,207,032	448,084	2,002,075	3,293,687	1,933,319	11,601,573
Net Position - End of Year	\$ 1,628,456	\$ 464,289	\$ 2,124,499	\$ 3,294,554	\$ 2,059,949	\$ 10,549,056

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial-Investment Funds
For the Fiscal Year Ended June 30, 2022

	Schools	Special Districts	Total of Custodial Investment
ASSETS			
Cash and Investments	\$ 85,085,299	\$ 11,646,458	\$ 96,731,757
Taxes Receivable	3,206,035	331,969	3,538,004
Accounts Receivable, net	-	-	-
Interest Receivable	155,400	26,302	181,702
Total Assets	<u>\$ 88,446,734</u>	<u>\$ 12,004,729</u>	<u>\$ 100,451,463</u>
Net Position			
Restricted for:			
Pool Participants			
Individual, Organization, and Other Governments	\$ 88,446,734	\$ 12,004,729	\$ 100,451,463
Total Liabilities	<u>\$ 88,446,734</u>	<u>\$ 12,004,729</u>	<u>\$ 100,451,463</u>

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial-Investment Funds
For the Fiscal Year Ended June 30, 2022

	Schools	Special Districts	Total of Custodial Investment
Additions			
Contributions			
Tax for other governments	\$ 74,278,739	\$ 6,493,445	\$ 80,772,184
Interest Income	255,203	38,513	293,716
Miscellaneous	178,017,297	6,056,382	184,073,679
Total Additions	252,551,239	12,588,340	265,139,579
Deductions:			
Distributions from Investment Trust Fund			
Payments to other governments	263,102,932	11,791,281	274,894,213
Total Deductions	263,102,932	11,791,281	274,894,213
Change in Net Position	(10,551,693)	797,059	(9,754,634)
Net Position - Beginning of Year	98,998,427	11,207,670	110,206,097
Net Position - End of Year	\$ 88,446,734	\$ 12,004,729	\$ 100,451,463

STATISTICAL SECTION (Unaudited)



This page intentionally left blank.

STATISTICAL SECTION

This part of Flathead County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	<u>Contents</u>	<u>Page</u>
Financial Trends		
	These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	328-340
Revenue Capacity		
	These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	341-350
Debt Capacity		
	These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	351-355
Demographic and Economic Information		
	These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	357-361
Operating Information		
	These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	362-365

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Flathead County
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 56,113,268	\$ 60,483,425	\$ 62,996,245	\$ 75,248,201
Restricted	23,391,624	29,289,793	34,150,409	24,602,879
Unrestricted	<u>19,291,273</u>	<u>16,085,945</u>	<u>(12,589,125)</u>	<u>(6,062,463)</u>
Total governmental activities net position	<u>\$ 98,796,165</u>	<u>\$ 105,859,163</u>	<u>\$ 84,557,529</u>	<u>\$ 93,788,617</u>
Business-type activities				
Net investment in capital assets	\$ 13,344,731	\$ 15,494,583	\$ 18,436,703	\$ 19,777,835
Unrestricted	<u>17,020,421</u>	<u>17,470,280</u>	<u>15,373,293</u>	<u>16,172,261</u>
Total business-type activities net position	<u>\$ 30,365,152</u>	<u>\$ 32,964,863</u>	<u>\$ 33,809,996</u>	<u>\$ 35,950,096</u>
Total government				
Net investment in capital assets	\$ 69,457,999	\$ 75,978,008	\$ 81,432,948	\$ 95,026,036
Restricted	23,391,624	29,289,793	34,150,409	24,602,879
Unrestricted	<u>36,311,694</u>	<u>33,556,225</u>	<u>2,784,168</u>	<u>10,109,798</u>
Total government net position	<u>\$ 129,161,317</u>	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>	<u>\$ 129,738,713</u>

(continued)
* As restated upon
implementation of GASB 68

**Flathead County
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)**

		Fiscal Year									
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>				
\$	81,619,491	\$	84,667,761	\$	86,547,453	\$	85,696,192	\$	88,489,299	\$	102,392,043
	25,248,860		24,622,070		28,986,039		34,825,241		28,808,431		30,672,949
	(6,940,178)		(5,470,914)		(4,175,362)		4,244,419		20,607,648		26,536,646
\$	<u>99,928,173</u>	\$	<u>103,818,917</u>	\$	<u>111,358,130</u>	\$	<u>124,765,852</u>	\$	<u>137,905,378</u>	\$	<u>159,601,638</u>
\$	20,217,537	\$	20,509,808	\$	20,625,614	\$	24,239,961	\$	26,869,447	\$	29,739,010
	18,176,447		20,699,272		23,455,230		22,565,559		20,439,917		18,133,792
\$	<u>38,393,984</u>	\$	<u>41,209,080</u>	\$	<u>44,080,844</u>	\$	<u>46,805,520</u>	\$	<u>47,309,364</u>	\$	<u>47,872,802</u>
\$	101,837,028	\$	105,177,569	\$	107,173,067	\$	109,936,153	\$	115,358,746	\$	132,131,053
	25,248,860		24,622,070		28,986,039		34,825,241		28,808,431		30,672,949
	11,236,269		15,228,358		19,279,868		26,809,978		41,047,565		44,670,438
\$	<u>138,322,157</u>	\$	<u>145,027,997</u>	\$	<u>155,438,974</u>	\$	<u>171,571,372</u>	\$	<u>185,214,742</u>	\$	<u>207,474,440</u>

Flathead County
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenses				
Governmental activities:				
General government	\$ 10,433,813	\$ 12,700,528	\$ 12,456,468	\$ 12,963,286
Public safety	12,436,300	13,366,918	18,338,299	14,328,194
Public works	8,791,855	8,819,295	9,111,203	8,523,826
Public health	9,397,442	10,271,374	10,823,602	12,372,231
Social and economic services	4,106,691	4,347,833	4,389,532	4,072,063
Culture and recreation	3,596,546	3,899,213	4,100,112	4,085,607
Conservation of natural resources	-	-	-	-
Interest and fiscal charges	586,904	516,227	362,837	381,639
Miscellaneous	-	-	-	-
Total governmental activities expenses	<u>49,349,551</u>	<u>53,921,388</u>	<u>59,582,053</u>	<u>56,726,846</u>
Business-type activities:				
SO Commissary	29,080	26,613	28,051	126,393
Solid Waste	4,278,820	4,264,915	4,586,536	4,924,656
FEC Improvement Fund	-	7,479	-	-
Total business-type activities	<u>4,307,900</u>	<u>4,299,007</u>	<u>4,614,587</u>	<u>5,051,049</u>
Total government expenses	<u>\$ 53,657,451</u>	<u>\$ 58,220,395</u>	<u>\$ 64,196,640</u>	<u>\$ 61,777,895</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 2,076,491	\$ 1,925,426	\$ 2,169,593	\$ 2,360,575
Public safety	573,038	438,728	399,756	594,285
Public works	254,994	337,015	347,576	164,184
Public health	4,646,716	4,500,682	4,087,119	5,465,918
Social and economic services	895,925	113,549	94,656	88,108
Culture and recreation	971,451	863,536	946,575	917,294
Operating grants and contributions	7,500,794	8,600,911	8,105,759	8,510,674
Capital grants and contributions	1,920,473	2,416,773	3,490,594	1,971,833
Total governmental activities program revenues	<u>18,839,882</u>	<u>19,196,620</u>	<u>19,641,628</u>	<u>20,072,871</u>
Business-type activities:				
Charges for services:				
SO Commissary	27,909	75,421	45,052	61,648
Solid Waste	5,909,604	6,418,381	6,136,660	6,608,242
Operating grants and contributions	-	-	19,808	27,940
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>5,937,513</u>	<u>6,493,802</u>	<u>6,201,520</u>	<u>6,697,830</u>
Total government program revenues	<u>\$ 24,777,395</u>	<u>\$ 25,690,422</u>	<u>\$ 25,843,148</u>	<u>\$ 26,770,701</u>
Net (expense)/revenue				
Governmental activities	\$ (30,509,669)	\$ (34,724,768)	\$ (39,940,425)	\$ (36,653,975)
Business-type activities	1,629,613	2,194,795	1,586,933	1,646,781
Total government net expense	<u>\$ (28,880,056)</u>	<u>\$ (32,529,973)</u>	<u>\$ (38,353,492)</u>	<u>\$ (35,007,194)</u>

(continued)

Flathead County
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

		Fiscal Year									
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>				
\$	14,493,897	\$	15,074,684	\$	14,910,662	\$	14,563,263	\$	17,264,238	\$	16,824,859
	16,454,497		16,517,600		15,139,530		16,078,027		18,696,144		17,991,664
	9,573,150		9,487,828		9,797,585		10,564,242		10,416,539		9,275,831
	12,994,847		13,104,628		13,776,912		14,202,026		16,565,615		9,866,792
	4,190,805		4,301,639		4,842,008		5,106,970		5,251,752		4,707,251
	4,385,589		4,589,348		4,467,414		4,287,630		4,824,248		4,290,080
	-		-		-		-		-		-
	374,877		382,262		384,686		249,525		230,662		220,308
	-		-		-		-		-		-
	<u>62,467,662</u>		<u>63,457,989</u>		<u>63,318,797</u>		<u>65,051,683</u>		<u>73,249,198</u>		<u>63,176,785</u>
	36,672		29,585		32,148		36,869		39,774		22,178
	4,833,004		6,418,355		5,855,161		5,900,901		8,194,988		8,196,414
	-		-		-		-		177,900		-
	<u>4,869,676</u>		<u>6,447,940</u>		<u>5,887,309</u>		<u>5,937,770</u>		<u>8,412,662</u>		<u>8,218,592</u>
\$	<u><u>67,337,338</u></u>	\$	<u><u>69,905,929</u></u>	\$	<u><u>69,206,106</u></u>	\$	<u><u>70,989,453</u></u>	\$	<u><u>81,661,860</u></u>	\$	<u><u>71,395,377</u></u>
\$	2,343,504	\$	2,898,133	\$	2,893,703	\$	3,261,012	\$	3,704,324	\$	3,601,402
	588,786		886,902		810,982		1,089,913		965,045		786,958
	363,587		387,463		480,872		512,773		413,588		308,156
	5,536,094		5,064,858		5,706,557		6,134,564		7,868,694		1,317,122
	87,504		160,676		164,830		164,953		110,010		1,476,229
	1,082,682		1,237,091		1,262,860		1,184,297		709,728		1,327,443
	9,269,945		8,045,933		9,335,200		14,030,601		20,304,178		11,401,609
	1,673,359		2,443,392		1,541,655		1,212,766		1,674,012		3,282,282
	<u>20,945,461</u>		<u>21,124,448</u>		<u>22,196,659</u>		<u>27,590,879</u>		<u>35,749,579</u>		<u>23,501,201</u>
	26,846		58,586		24,682		41,578		83,542		2,463
	6,780,204		8,015,370		7,922,830		7,811,874		8,164,677		8,452,358
	18,794		23,586		28,004		28,290		87,409		136,324
	-		326,080		-		-		-		-
	<u>6,825,844</u>		<u>8,423,622</u>		<u>7,975,516</u>		<u>7,881,742</u>		<u>8,335,628</u>		<u>8,591,145</u>
\$	<u><u>27,771,305</u></u>	\$	<u><u>29,548,070</u></u>	\$	<u><u>30,172,175</u></u>	\$	<u><u>35,472,621</u></u>	\$	<u><u>44,085,207</u></u>	\$	<u><u>32,092,346</u></u>
\$	(41,522,201)	\$	(42,333,541)	\$	(41,122,138)	\$	(37,460,804)	\$	(37,499,619)	\$	(39,675,584)
	1,956,168		1,975,682		2,088,207		1,943,972		(77,034)		372,553
\$	<u><u>(39,566,033)</u></u>	\$	<u><u>(40,357,859)</u></u>	\$	<u><u>(39,033,931)</u></u>	\$	<u><u>(35,516,832)</u></u>	\$	<u><u>(37,576,653)</u></u>	\$	<u><u>(39,303,031)</u></u>

(continued)

Flathead County
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes for general purposes	\$ 33,436,983	\$ 33,469,422	\$ 36,006,988	\$ 36,525,861
Unrestricted grants and contributions	5,217,258	5,866,490	6,563,959	6,452,293
Gain (Loss) on sale of capital assets	-	-	-	-
Investment Earnings (loss on investment)	161,544	245,128	133,959	321,652
Miscellaneous	1,618,478	2,197,726	1,624,988	2,417,369
Intergovernmental	-	5,000	-	-
Bond Premium	-	-	-	-
Transfers	4,000	4,000	5,490	5,450
Special Item	-	-	-	-
Total governmental activities	<u>40,438,263</u>	<u>41,787,766</u>	<u>44,335,384</u>	<u>45,722,625</u>
Business-type activities:				
Unrestricted grants and contributions	30,000	30,000	-	-
Investment Earnings (loss on investment)	130,130	153,034	213,813	158,427
Miscellaneous	245,456	225,882	204,433	94,588
Gain (Loss) on sale of capital assets	-	-	-	-
Transfers	(4,000)	(4,000)	(5,490)	(5,450)
Total business-type activities	<u>401,586</u>	<u>404,916</u>	<u>412,756</u>	<u>247,565</u>
Total government	<u>\$ 40,839,849</u>	<u>\$ 42,192,682</u>	<u>\$ 44,748,140</u>	<u>\$ 45,970,190</u>
 Change in Net Position				
Governmental activities	\$ 9,928,594	\$ 7,062,998	\$ 4,394,959	\$ 9,068,650
Business-type activities	2,031,199	2,599,711	1,999,689	1,894,346
Total government	<u>\$ 11,959,793</u>	<u>\$ 9,662,709</u>	<u>\$ 6,394,648</u>	<u>\$ 10,962,996</u>
Net Position - Beginning of Year	\$ 117,201,524	\$ 129,161,317	\$ 138,824,026	\$ 118,367,525
Adjustment to Restate Beginning Net Position	-	-	(26,851,149)	408,192
Net Position - Beginning of Year, as Restated	<u>117,201,524</u>	<u>129,161,317</u>	<u>111,972,877</u>	<u>118,775,717</u>
Net Position - End of Year	<u>\$ 129,161,317</u>	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>	<u>\$ 129,738,713</u>

* As restated
upon
implementation
of GASB 68
(continued)

Flathead County
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

		Fiscal Year									
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>				
\$	36,789,708	\$	36,776,054	\$	38,216,291	\$	40,044,544	\$	43,199,461	\$	46,783,248
	6,501,974		7,666,098		7,207,769		7,599,791		8,379,306		7,551,949
	-		-		-		-		-		-
	327,288		575,728		1,106,535		1,062,287		472,197		(1,069,580)
	4,037,452		1,309,562		1,752,319		2,408,782		934,121		2,680,999
	-		-		-		-		-		-
	-		-		296,171		-		-		-
	5,335		5,946		8,914		5,760		5,686		8,917
	-		-		-		-		(2,284,855)		-
	<u>47,661,757</u>		<u>46,333,388</u>		<u>48,587,999</u>		<u>51,121,164</u>		<u>50,705,916</u>		<u>55,955,533</u>
	10,000		-		-		-		-		-
	231,638		414,076		680,389		570,997		111,167		(534,154)
	251,417		26,070		140,647		215,467		474,597		743,065
	-		-		-		-		-		-
	(5,335)		(5,946)		(8,914)		(5,760)		(5,686)		(8,917)
	<u>487,720</u>		<u>434,200</u>		<u>812,122</u>		<u>780,704</u>		<u>580,078</u>		<u>199,994</u>
\$	<u>48,149,477</u>	\$	<u>46,767,588</u>	\$	<u>49,400,121</u>	\$	<u>51,901,868</u>	\$	<u>51,285,994</u>	\$	<u>56,155,527</u>
\$	6,139,556	\$	3,999,847	\$	7,465,861	\$	13,660,360	\$	13,206,297	\$	16,279,949
	2,443,888		2,409,882		2,900,329		2,724,676		503,044		572,547
\$	<u>8,583,444</u>	\$	<u>6,409,729</u>	\$	<u>10,366,190</u>	\$	<u>16,385,036</u>	\$	<u>13,709,341</u>	\$	<u>16,852,496</u>
\$	129,738,713	\$	138,322,157	\$	145,027,997	\$	155,438,974	\$	171,571,372	\$	185,214,742
	-		296,111		44,787		(252,638)		(65,971)		5,407,202
	<u>129,738,713</u>	*	<u>138,618,268</u>	*	<u>145,072,784</u>		<u>155,186,336</u>		<u>171,505,401</u>		<u>190,621,944</u>
\$	<u>138,322,157</u>	\$	<u>145,027,997</u>	\$	<u>155,438,974</u>	\$	<u>171,571,372</u>	\$	<u>185,214,742</u>	\$	<u>207,474,440</u>



This page intentionally left blank.

Flathead County
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Total</u>
2013	33,436,983	33,436,983
2014	33,469,422	33,469,422
2015	36,006,988	36,006,988
2016	36,525,861	36,525,861
2017	36,789,708	36,789,708
2018	36,776,054	36,776,054
2019	38,216,291	38,216,291
2020	40,044,544	40,044,544
2021	43,199,461	43,199,461
2022	46,783,248	46,783,248

Source: Flathead County records

Flathead County
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General fund				
Nonspendable	\$ 31,887	\$ 5,924	\$ 85,247	\$ 45,292
Unassigned	4,112,215	2,540,404	3,800,365	3,872,465
Total general fund	<u>\$ 4,144,102</u>	<u>\$ 2,546,328</u>	<u>\$ 3,885,612</u>	<u>\$ 3,917,757</u>
All other governmental funds				
Nonspendable	\$ 1,013,112	\$ 1,580,919	\$ 1,724,496	\$ 1,467,502
Restricted	21,292,836	23,895,522	29,593,914	19,083,110
Committed	8,994,507	10,392,279	6,823,435	14,451,701
Assigned	-	-	-	-
Unassigned	(956)	(38,508)	(29,343)	(10,416)
Total all other governmental funds	<u>\$ 31,299,499</u>	<u>\$ 35,830,212</u>	<u>\$ 38,112,502</u>	<u>\$ 34,991,897</u>

(continued)

Flathead County
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

		Fiscal Year					
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>		
\$ 51,343	\$ 41,229	\$ 116,701	\$ 81,682	\$ 85,474	\$ 171,737		
3,403,730	11,661,949	11,967,306	12,895,773	12,993,455	12,089,142		
<u>\$ 3,455,073</u>	<u>\$ 11,703,178</u>	<u>\$ 12,084,007</u>	<u>\$ 12,977,455</u>	<u>\$ 13,078,929</u>	<u>\$ 12,260,879</u>		
\$ 1,968,038	\$ 2,060,911	\$ 2,250,578	\$ 1,701,458	\$ 1,757,764	\$ 1,699,785		
19,875,733	19,474,166	21,591,183	28,299,255	22,375,763	24,227,722		
16,404,777	12,278,765	14,911,516	19,217,549	37,012,614	38,426,219		
-	-	-	-	-	-		
(14,267)	(18,490)	(28,585)	(30,000)	(31,540)	(352,872)		
<u>\$ 38,234,281</u>	<u>\$ 33,795,352</u>	<u>\$ 38,724,692</u>	<u>\$ 49,188,262</u>	<u>\$ 61,114,601</u>	<u>\$ 64,000,854</u>		

Flathead County
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues				
Property taxes & special assessments	\$ 33,708,517	\$ 33,477,675	\$ 36,550,467	\$ 35,668,751
Licenses and permits	223,339	234,255	282,237	326,904
Intergovernmental revenue	15,985,118	15,717,567	16,847,815	16,394,015
Charges for services	8,602,936	7,409,216	7,338,558	8,859,244
Fines and forfeits	556,564	561,537	545,380	513,802
Miscellaneous	1,398,086	2,460,482	1,701,401	1,719,646
Investment earnings	155,527	180,184	273,602	268,569
Net Inc (decrease) in fair market value of investments	-	-	-	-
Total Revenues	<u>60,630,087</u>	<u>60,040,916</u>	<u>63,539,460</u>	<u>63,750,931</u>
Expenditures				
General government	10,624,983	10,372,664	11,249,854	10,794,852
Public safety	12,106,011	12,194,743	15,272,195	12,892,517
Public works	7,717,370	7,210,492	7,386,218	6,739,026
Public Health	9,314,444	9,923,834	10,267,863	11,751,894
Social and Economic Services	3,630,747	3,785,791	3,798,313	3,675,710
Culture and recreation	3,476,451	3,657,509	3,746,962	3,707,131
Debt service				
Principal	1,281,635	3,841,805	667,985	857,924
Interest	573,633	523,652	356,176	370,028
Capital outlay	5,545,034	6,962,376	9,158,504	16,418,874
Miscellaneous	783,404	809,637	862,004	967,097
Total Expenditures	<u>55,053,712</u>	<u>59,282,503</u>	<u>62,766,074</u>	<u>68,175,053</u>
Excess of revenues over (under) expenditures	5,576,375	758,413	773,386	(4,424,122)
Other financing sources (uses)				
Issuance of long-term debt	384,010	2,070,200	1,080,000	1,330,212
Premium/(Discount) on debt issues	-	-	-	-
Proceeds from general long-term debt	-	-	-	-
Proceeds on sale of capital assets	184,680	100,326	120,841	-
Insurance Proceeds	-	-	-	-
Transfers in	6,258,357	7,273,930	16,301,051	20,243,675
Transfers (out)	(6,254,357)	(7,269,930)	(16,295,561)	(20,238,225)
Total other financing sources	<u>572,690</u>	<u>2,174,526</u>	<u>1,206,331</u>	<u>1,335,662</u>
Special item	-	-	-	-
Net change in fund balances	<u>\$ 6,149,065</u>	<u>\$ 2,932,939</u>	<u>\$ 1,979,717</u>	<u>\$ (3,088,460)</u>
Debt service as a percentage of noncapital expenditures	3.75%	8.34%	1.91%	2.37%

(continued)

Flathead County
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

		Fiscal Year									
		<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>				
\$	36,936,339	\$	36,956,331	\$	38,336,617	\$	40,268,830	\$	43,413,347	\$	46,798,983
	307,851		354,012		361,771		381,482		464,598		525,063
	16,414,508		17,957,125		17,544,191		22,507,525		27,739,270		20,452,551
	9,333,282		8,801,717		9,427,642		10,453,278		12,157,192		7,482,445
	573,085		639,792		620,730		625,555		599,866		573,538
	3,408,419		1,547,885		1,848,902		2,490,794		2,258,539		1,802,974
	323,962		503,914		1,015,578		999,480		524,774		463,026
	-		-		-		-		-		(1,647,471)
	<u>67,297,446</u>		<u>66,760,776</u>		<u>69,155,431</u>		<u>77,726,944</u>		<u>87,157,586</u>		<u>76,451,109</u>
	11,547,787		11,910,606		12,234,749		12,714,396		13,717,073		14,749,557
	14,318,435		14,389,319		14,484,536		15,593,479		18,224,494		18,251,496
	7,260,199		7,234,562		7,616,539		8,736,143		8,039,303		7,183,018
	12,012,529		11,993,866		13,155,487		14,272,065		15,840,216		9,860,782
	3,706,795		3,820,351		4,452,448		4,996,599		4,794,021		4,476,696
	3,876,585		4,032,845		3,993,244		4,106,027		4,274,584		4,249,857
	877,877		798,533		5,966,764		687,274		643,615		1,065,023
	385,319		374,191		461,911		224,712		239,634		226,139
	850,102		7,111,656		5,100,262		4,218,424		8,194,905		13,282,948
	<u>10,106,343</u>		<u>1,005,346</u>		<u>1,096,944</u>		<u>1,141,241</u>		<u>1,373,316</u>		<u>1,521,969</u>
	<u>64,941,971</u>		<u>62,671,275</u>		<u>68,562,884</u>		<u>66,690,360</u>		<u>75,341,161</u>		<u>74,867,485</u>
	2,355,475		4,089,501		592,547		11,036,584		11,816,425		1,583,624
	60,630		-		-		-		35,591		-
	-		-		296,171		-		-		-
	-		-		4,010,000		162,805		-		-
	262,847		181,760		398,450		404,507		675,925		475,662
	95,413		-		-		-		-		-
	11,249,008		16,195,188		9,132,840		10,325,512		26,916,361		21,162,392
	<u>(11,243,673)</u>		<u>(16,664,242)</u>		<u>(9,138,414)</u>		<u>(10,319,752)</u>		<u>(26,910,675)</u>		<u>(21,153,475)</u>
	<u>424,225</u>		<u>(287,294)</u>		<u>4,699,047</u>		<u>573,072</u>		<u>717,202</u>		<u>484,579</u>
	-		-		-		-		(706,043)		-
\$	<u>2,779,700</u>	\$	<u>3,802,207</u>	\$	<u>5,291,594</u>	\$	<u>11,609,656</u>	\$	<u>11,827,584</u>	\$	<u>2,068,203</u>
	1.97%		2.11%		10.13%		1.46%		1.32%		2.10%



This page intentionally left blank.

Flathead County
General Governmental Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Total</u>
2013	33,708,517	33,708,517
2014	33,477,675	33,477,675
2015	36,550,467	36,550,467
2016	35,668,751	35,668,751
2017	36,936,339	36,936,339
2018	36,956,331	36,956,331
2019	38,336,617	38,336,617
2020	40,268,830	40,268,830
2021	43,413,347	43,413,347
2022	46,798,983	46,798,983

Source: Flathead County records

**Flathead County
Market Value and Taxable Assessed Value
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Real Property		Personal Property	
	Taxable Assessed		Taxable Assessed	
	<u>Market Value</u>	<u>Value</u>	<u>Market Value</u>	<u>Value</u>
2013	9,416,051,585	238,638,120	179,593,836	3,989,481
2014	10,004,019,754	243,887,551	161,072,602	2,394,301
2015	10,636,767,893	252,866,905	169,591,291	2,715,059
2016	15,389,158,066	226,061,039	170,778,252	2,853,931
2017	15,621,531,080	238,088,945	179,628,609	2,966,919
2018	17,108,718,465	249,810,683	190,425,877	3,097,929
2019	17,433,195,930	252,981,367	203,091,419	3,388,197
2020	19,156,085,814	275,788,976	191,939,409	3,157,527
2021	19,647,702,751	282,914,019	192,677,060	3,161,727
2022	22,780,188,407	323,919,165	162,660,211	2,749,018

Source: Montana Department of Revenue for the market value and taxable assessed values.

Note: Property in the County is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

(continued)

**Flathead County
Market Value and Taxable Assessed Value
Last Ten Fiscal Years**

<u>Mobile Home Property</u>		<u>Total Property</u>		<u>Taxable Assessed Value as a Percentage of Market Value</u>	<u>Total Direct Tax Rate</u>
<u>Market Value</u>	<u>Taxable Assessed Value</u>	<u>Market Value</u>	<u>Taxable Assessed Value</u>		
58,275,403	1,474,345	9,653,920,824	244,101,946	2.53%	145.160
58,512,631	1,377,672	10,223,604,987	247,659,524	2.42%	143.980
75,402,190	963,179	10,881,761,374	256,545,143	2.36%	147.640
76,189,290	964,019	15,636,125,608	229,878,989	1.47%	167.340
84,189,530	1,068,257	15,885,349,219	242,124,121	1.52%	170.990
87,879,140	1,114,460	17,387,023,482	254,023,072	1.46%	161.940
91,359,090	1,153,593	17,727,646,439	257,523,157	1.45%	166.520
93,583,300	1,079,594	19,441,608,523	280,026,097	1.44%	160.830
93,529,930	1,045,311	19,933,909,741	287,121,057	1.44%	160.830
115,620,970	1,333,724	23,058,469,588	328,001,907	1.42%	143.670



This page intentionally left blank.

**Flathead County
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	Flathead County											Total County Levy
	General Operating Levy	Road	Board of Health	Weed	Permissive Medical Levy	Sheriff	Mosquito	Emergency/Disaster	Planning	911 General Obligation Debt		
2013	70.090	21.200	5.750	1.850	5.000	36.700	1.000	-	2.000	1.570		145.160
2014	69.530	21.340	5.740	1.650	5.000	36.200	0.750	-	1.700	2.070		143.980
2015	76.510	21.160	5.730	1.280	8.980	30.000	0.500	-	1.600	1.880		147.640
2016	84.370	23.860	6.570	1.820	9.740	35.950	0.700	-	2.450	1.880		167.340
2017	75.010	24.710	6.630	2.100	10.860	46.700	1.000	-	2.100	1.880		170.990
2018	74.380	23.650	5.700	1.450	10.250	42.000	0.750	-	1.880	1.880		161.940
2019	75.390	24.480	4.900	2.130	12.530	42.600	0.950	-	1.660	1.880		166.520
2020	69.300	23.310	5.990	1.840	13.430	42.750	0.930	-	1.400	1.880		160.830
2021	75.590	23.020	5.990	1.280	12.760	38.700	0.910	-	2.050	1.880		162.180
2022	69.310	21.690	4.990	1.270	12.880	30.000	0.910	-	1.270	1.350		143.670

Tax rates per \$1000 of taxable value

Tax rates per \$1000 of taxable value

Fiscal Year	City and Related Taxing Districts										
	Whitefish			Columbia Falls				Kalispell			
City	Resort Tax Relief	Permissive Medical Levy	Fire/Ambulance	City	Cemetery	Permissive Medical Levy	City	City	Permissive Medical Levy		
2013	117.966	(27.645)	6.080	24.000	1.950	13.871	167.100	18.500			
2014	117.174	(31.369)	10.000	24.000	2.340	12.082	166.600	18.500			
2015	116.000	(29.241)	9.846	24.000	180.381	18.109	169.300	18.500			
2016	127.600	(31.818)	14.460	24.000	199.008	22.509	182.600	23.000			
2017	129.600	(53.781)	19.420	24.000	182.083	19.460	186.700	26.000			
2018	117.370	(47.443)	26.500	24.000	197.858	18.491	182.120	24.000			
2019	120.983	(54.056)	29.500	24.000	209.008	17.962	182.760	23.000			
2020	121.510	(51.914)	24.040	24.000	190.014	22.831	172.000	21.300			
2021	93.047	(29.450)	20.040	24.000	192.584	29.592	167.420	22.000			
2022	86.750	(35.279)	18.000	24.000	166.428	25.319	141.600	19.500			

(continued)

**Flathead County
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	School District												
	University Millage	Statewide Equalization	County-wide School	Flathead Valley Community College (FVCC)	Permissive Medical Levy	Flathead High School	Bigfork High School	Columbia Falls High School	Whitefish High School	Deer Park Elementary	Fair-Mont Egan	Swan River Elementary	Smith Valley Elementary
2013	6.000	40.000	98.970	14.700	0.820	76.260	29.410	46.280	61.140				
2014	6.000	40.000	106.430	14.200	1.600	76.740	29.640	52.080	60.000				
2015	6.000	40.000	103.590	14.600	2.300	75.710	33.760	63.720	58.130				
2016	6.000	40.000	105.630	16.250	2.740	90.850	40.710	70.420	65.390				
2017	6.000	40.000	105.770	16.910	4.540	76.560	68.160	67.800	63.630				
2018	6.000	40.000	105.930	15.980	4.180	109.280	74.100	69.550	64.370				
2019	6.000	40.000	106.400	16.170	4.160	99.380	74.450	68.390	62.530				
2020	6.000	40.000	102.910	15.000	6.460	92.230	65.240	65.590	61.930				
2021	6.000	40.000	104.120	14.490	6.040	96.400	73.700	61.960	48.950				
2022	6.000	40.000	101.010	13.230	5.110	92.090	64.350	55.990	44.790				

Tax rates per \$1000 of taxable value

School District (continued)

Fiscal Year	Kalispell Rural Elementary	Kalispell City Elementary	Columbia Falls Rural Elementary	Columbia Falls City Elementary	Columbia Falls Elementary	Whitefish Rural Elem	Whitefish Elementary	Bigfork Elementary	West Valley Elementary	Deer Park Elementary	Fair-Mont Egan	Swan River Elementary	Smith Valley Elementary
2013	136.830	136.830	156.930	156.930	156.930	89.120	89.120	67.970	160.930	73.400	108.590	103.050	122.940
2014	136.820	136.820	155.550	155.550	155.550	87.070	87.070	68.320	154.470	89.430	104.130	71.280	136.980
2015	153.280	153.280	151.570	151.570	151.570	87.280	87.280	73.200	189.290	89.660	113.750	73.520	120.460
2016	167.270	167.270	175.640	175.640	175.640	99.250	99.250	86.720	199.210	96.140	126.470	80.220	141.580
2017	165.740	165.740	175.830	175.830	175.830	102.700	102.700	86.640	188.940	93.470	118.400	80.790	149.940
2018	217.610	217.610	183.470	183.470	183.470	107.690	107.690	101.940	181.930	84.710	121.340	77.120	159.590
2019	218.560	218.560	197.350	197.350	197.350	142.470	142.470	101.010	186.240	76.250	121.890	73.730	160.730
2020	208.560	208.560	188.130	188.130	188.130	139.310	139.310	92.670	162.980	63.430	106.960	64.560	153.700
2021	203.590	203.590	225.490	225.490	225.490	114.030	114.030	104.060	170.030	67.470	120.170	69.270	147.040
2022	204.860	204.860	204.610	204.610	204.610	102.760	102.760	90.390	132.550	55.450	105.440	53.850	128.280

Tax rates per \$1000 of taxable value

(continued)

**Flathead County
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	School District (continued)											
	West Glacier Elementary	Creston Elementary	Cayuse Prairie	Helena Flats Elementary	Kila Elementary	Pleasant Valley Elementary	Somers Elementary	Rouselle Elementary	Evergreen Elementary	Marion Elementary	Olney-Bissell Elementary	Kuhns Elementary
2013	26.870	86.890	122.530	154.330	106.480	63.910	65.360	65.360	137.120	74.520	105.100	105.100
2014	36.500	91.010	115.820	141.550	103.550	89.920	67.730	67.730	134.310	70.460	116.520	116.520
2015	34.630	85.350	119.400	161.390	104.870	80.430	66.880	66.880	143.420	63.540	104.640	104.640
2016	37.190	98.640	138.070	183.740	108.270	116.350	96.980	96.980	170.910	74.020	119.180	119.180
2017	38.130	111.270	141.590	159.670	119.440	107.060	85.430	85.430	193.230	77.850	92.920	92.920
2018	44.290	90.480	135.870	208.530	131.320	129.490	84.780	84.780	201.380	98.390	126.930	126.930
2019	45.800	84.910	143.100	202.060	108.790	113.900	135.620	135.620	211.270	95.430	122.460	122.460
2020	47.250	79.110	141.010	159.170	99.280	107.260	125.210	125.210	202.550	80.930	109.260	109.260
2021	44.140	94.470	143.620	160.110	96.220	107.970	127.600	127.600	205.180	83.700	111.490	111.490
2022	42.710	89.280	113.950	140.060	97.950	75.190	112.460	112.460	185.050	79.780	102.140	102.140

Tax rates per \$1000 of taxable value

Other Special Taxing Districts

Fiscal Year	Fairview Cemetery	Badrock Fire	Creston Fire	Bigfork Fire	Evergreen Fire 1	Evergreen Fire Hall	Somers Fire
2014	4.410	15.340	14.940	15.070	17.050	19.900	9.550
2015	4.390	15.290	14.850	14.990	18.909	18.500	9.300
2016	5.110	19.240	16.880	17.200	21.289	22.000	11.630
2017	5.210	19.430	17.210	17.580	21.509	21.970	11.860
2018	4.100	17.770	15.730	17.280	20.739	20.190	11.200
2019	3.500	18.170	16.250	32.670	20.929	19.710	11.530
2020	2.850	16.500	15.200	32.120	33.908	14.610	11.140
2021	2.890	16.760	15.440	32.380	34.041	15.510	11.420
2022	2.590	14.990	13.750	31.330	30.546	13.154	10.640

Tax rates per \$1000 of taxable value



This page intentionally left blank.

**Flathead County
Principal Property Taxpayers
June 30, 2022**

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (1)	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (2)
Flathead Electric Coop Inc.	\$ 5,718,960	1	1.74%	\$ 4,349,897	1	1.78%
Northwestern Energy Transmission and Distribution	2,714,738	2	0.83%	1,541,555	4	0.63%
Weyerhaeuser NR Company (formerly Plum Creek)	1,868,004	3	0.57%	1,821,586	2	0.75%
BNSF Railway Co.	1,777,927	4	0.54%	1,391,028	5	0.57%
Lumen Technologies Inc (formerly Centurytel)	1,179,492	5	0.36%	1,767,769	3	0.72%
Flathead Hospital Development Company LLC	818,134	6	0.25%	416,257	10	0.17%
Charter Communications (formerly Bresnan)	714,529	7	0.22%	1,341,107	6	0.55%
MT Dept of Natural Resources & Conservation	712,597	8	0.22%	237,531		0.10%
Verizon Wireless	652,244	9	0.20%	480,968	8	0.20%
FH Stoltze Land & Lumber	550,577	10	0.17%	182,960		0.07%
Winter Sports Inc	511,557	11	0.16%	559,623	7	0.23%
Applied Materials (formerly Semitool Inc)	495,915	12	0.15%	466,529	9	0.19%
Totals	<u>\$ 17,714,674</u>		<u>5.40%</u>	<u>\$ 14,556,810</u>		<u>5.96%</u>

Source: Montana Department of Revenue and Flathead County records

(1) Represents 5.40% of the County's total 2021/2022 taxable assessed value of \$328,001,907

(2) Represents 5.96% of the County's total 2012/2013 taxable assessed value of \$244,101,946

Flathead County
Property Tax Levies and Collections-General Fund
Last Ten Fiscal Years

Fiscal Year Ended	Total Tax Levy for	Collected within the		Delinquent Tax Collections	Total Collections to Date	
		Fiscal Year	Fiscal Year of the Levy (1)		Amount	Percentage of Levy
June 30						
2013	6,029,510	5,680,213	94.21%	349,127	6,029,340	100.00%
2014	5,455,166	5,066,133	92.87%	388,869	5,455,002	100.00%
2015	10,209,936	9,879,267	96.76%	330,354	10,209,621	100.00%
2016	10,087,891	9,616,455	95.33%	471,198	10,087,654	100.00%
2017	6,733,383	6,455,905	95.88%	277,377	6,733,282	100.00%
2018	7,173,567	6,890,391	96.05%	283,496	7,173,887	100.00%
2019	6,562,864	6,290,357	95.85%	272,621	6,562,978	100.00%
2020	6,244,164	6,190,251	99.14%	54,204	6,244,455	100.00%
2021	8,967,521	8,700,892	97.03%	248,309	8,949,201	99.80%
2022	9,664,261	9,280,988	96.03%	17,947	9,298,935	96.22%

(1) Includes property tax credit collections shown in intergovernmental revenue.

Source: Flathead County records

Flathead County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income(1)	Per Capita(1)
	General Obligation Bonded Debt	Special Assessment Bonds	Loans/Contracted Debt	Capital Leases					
2013	6,250,000	2,890,294	94,935	3,090,625		12,325,854	376.31%	135	
2014	5,985,000	2,437,140	2,132,109	-		10,554,249	311.30%	115	
2015	5,710,000	3,309,395	1,946,869	-		10,966,264	303.44%	118	
2016	5,425,000	4,082,240	1,646,046	285,266		11,438,552	309.13%	119	
2017	5,125,000	3,870,546	1,354,721	271,039		10,621,306	273.34%	108	
2018	4,815,000	3,583,838	1,167,667	256,269		9,822,774	236.75%	98	
2019	4,335,000	3,290,074	-	240,935		7,866,009	171.90%	77	
2020	3,955,000	3,161,523	-	225,016		7,341,539	147.80%	71	
2021	3,620,000	2,855,215	-	33,284		6,508,499	131.03%	63	
2022	3,275,000	2,349,012	-	402,717		6,026,729	118.81%	58	

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Flathead County
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property(1)</u>	<u>Per Capita(2)</u>
2013	6,250,000	102,437	6,147,563	2.52%	67
2014	5,985,000	122,695	5,862,305	2.37%	64
2015	5,710,000	511,963	5,198,037	2.03%	56
2016	5,425,000	448,922	4,976,078	2.16%	52
2017	5,125,000	412,931	4,712,069	1.95%	48
2018	4,815,000	352,622	4,462,378	1.76%	45
2019	4,335,000	337,108	3,997,892	1.55%	39
2020	3,955,000	382,812	3,572,188	1.28%	34
2021	3,620,000	468,588	3,151,412	1.10%	30
2022	3,275,000	458,814	2,816,186	0.86%	27

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

Flathead County
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Estimated Share of Overlapping Debt</u>
Flathead County direct debt	\$ 6,026,729	100.00%	\$ 6,026,729
Overlapping General Obligation Debt:			
Flathead Valley Community College	\$ 4,655,000	100.00%	\$ 4,655,000
Kalispell High School	31,745,000	49.91%	15,844,429
Evergreen Elementary	280,000	3.31%	9,260
Helena Flats Elementary	810,000	1.33%	10,738
Kalispell Elementary	23,615,000	22.06%	5,210,343
Columbia Falls Elementary	34,760,000	12.35%	4,291,145
Marion School District	285,000	2.55%	7,259
Swan River Elementary	245,000	2.08%	5,088
Cayuse Prairie Elementary	500,390	2.23%	11,150
Smith Valley Elementary	195,000	1.21%	2,357
Somers Elementary	13,555,000	7.97%	1,080,004
West Valley Elementary	4,715,000	4.29%	202,426
Whitefish Elementary	23,490,000	26.99%	6,339,305
Whitefish High School	7,790,000	27.83%	2,167,610
Bigfork Elementary	890,000	6.41%	57,089
Bigfork High School	10,690,000	8.63%	922,859
Smith Valley Fire District	590,000	3.76%	22,204
Somers Rural Fire District	3,835,000	6.49%	249,053
Evergreen Fire District	2,290,000	6.84%	156,632
Bigfork Water/Sewer District	6,108,076	3.63%	221,464
City of Whitefish	1,074,594	14.50%	155,816
City of Columbia Falls	70,251	2.73%	1,917
Total Estimated Overlapping Debt	<u>\$ 172,188,311</u>		<u>\$ 41,623,150</u>
Total direct and overlapping debt	<u>\$ 178,215,040</u>		<u>\$ 47,649,879</u>

(1) Overlapping rates are those of local and county governments that apply to property owners within Flathead County.

Source: Flathead County records

**Flathead County
Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Debt Limit*	\$ 241,348,021	\$ 255,590,125	\$ 272,044,034	\$ 390,903,140	\$ 397,133,730
Total net debt applicable to limit	<u>9,238,188</u>	<u>7,918,465</u>	<u>7,144,906</u>	<u>6,907,390</u>	<u>6,301,838</u>
Legal debt margin	<u>\$ 232,109,833</u>	<u>\$ 247,671,660</u>	<u>\$ 264,899,128</u>	<u>\$ 383,995,750</u>	<u>\$ 390,831,892</u>
Total net debt applicable to limit as a percentage of debt limit	3.83%	3.10%	2.63%	1.77%	1.59%

(continued)

* Since 2007, the statutory limit on general obligation indebtedness for counties in Montana cannot exceed 2.5% of the total assessed value of taxable property. Prior to 2007, the limit was 1.4% of the total assessed value of taxable property.

**Flathead County
Legal Debt Margin Information
Last Ten Fiscal Years**

<u>2018</u>	<u>Fiscal Year</u> <u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 434,675,587	\$ 443,191,161	\$ 486,040,213	\$ 498,347,744	\$ 576,461,740
<u>5,886,314</u>	<u>4,238,827</u>	<u>3,797,204</u>	<u>3,409,712</u>	<u>3,218,903</u>
<u>\$ 428,789,273</u>	<u>\$ 438,952,334</u>	<u>\$ 482,243,009</u>	<u>\$ 494,938,032</u>	<u>\$ 573,242,837</u>
1.35%	0.96%	0.78%	0.68%	0.56%

Legal Debt Margin Calculation for Fiscal Year 2022

Taxable Market value		\$	23,058,469,588
Debt limit (2.5%* of assessed market value)			576,461,740
Debt applicable to limit:			
Total debt	\$	<u>6,026,729</u>	
Less:			
Obligations issued with special assessments		(2,349,012)	
Amounts available in respective Debt Service Funds		<u>(458,814)</u>	
Total deductions		<u>(2,807,826)</u>	
		<u>-</u>	<u>3,218,903</u>
Legal debt margin		\$	<u><u>573,242,837</u></u>



This page intentionally left blank.

**Flathead County
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population (1)	Personal Income in thousands (1)	Per Capita Personal Income (1)	Median Age	School Enrollment (2)	Unemployment Rate (3)
2013	91,301	3,275,434	35,875	41.6	14,941	7.00
2014	91,633	3,390,416	37,000	41.9	15,352	5.70
2015	93,068	3,614,032	38,832	41.9	15,463	5.20
2016	96,165	3,700,289	38,479	41.9	15,467	5.10
2017	98,092	3,885,742	39,613	42.1	15,774	4.40
2018	100,000	4,149,065	41,491	42.2	16,053	4.20
2019	102,106	4,576,029	44,816	42.3	16,473	4.00
2020	103,806	4,967,221	47,851	42.1	16,758	9.20
2021	104,354	5,072,537	48,609	42.4	13,683	4.40
2022	105,851	5,582,621	52,740	43.0	17,446	3.00

(1) Source: Bureau of Economic Analysis US Dept of Commerce

(2) Information received from Flathead County Superintendent of Schools

(3) Montana Department of Labor and Industry

Note: If information is not yet available, the most recently available statistic was used.



This page intentionally left blank.

**Flathead County
Principal Employers
Current Fiscal Year**

	<u>2022</u>	<u>2013</u>
<u>Employer</u>	<u>Class Size*</u>	<u>Class Size*</u>
Logan Health (formerly KRMC)	9	9
Weyerhaeuser (formerly Plum Creek Manufacturing)	8	8
Health Center Northwest	7	
Applied Materials/Semtool	7	7
TeleTech	7	8
Glacier Bank	7	7
Whitefish Mountain Resort	7	8
Super 1 Foods	7	7
Wal-Mart	7	7
North Valley Hospital	7	7
AON Service Corporation	7	7
Costco	7	7
Immanuel Lutheran Home	7	7

Source: Montana Department of Labor & Industries

If information is not yet available, the most recently available statistic was used.

* The State of Montana Department of Labor only reports the top 20 private employers in each county and does not rank them or provide the number of employees as they consider it confidential information. Class sizes are as follows:

- 6 -- 100 to 249 employees
- 7 -- 250 to 499 employees
- 8 -- 500 to 999 employees
- 9 -- 1,000+ employees

Flathead County
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government				
Commissioners	5.10	5.10	5.10	5.55
Clerk & Recorder	8.50	8.50	8.50	7.50
Finance	5.00	5.00	5.00	5.00
Records Preservation	1.50	2.00	2.00	2.00
Treasurer	18.00	18.00	18.00	18.00
GIS	5.00	4.60	4.60	4.60
Surveyor	5.00	5.00	5.00	5.00
County Attorney	21.00	21.00	21.00	21.00
Justice Court	9.00	9.00	9.00	9.23
Maintenance	11.07	11.20	11.24	13.24
Elections	3.32	3.32	3.32	3.32
Human Resources	2.00	2.00	3.00	3.00
Superintendent of Schools	3.00	3.00	3.00	3.00
Information Technology	11.00	12.00	12.00	12.00
Clerk of Court	14.00	14.00	14.00	14.00
Planning	6.50	6.50	7.50	7.80
Sub-Total General Government	<u>128.99</u>	<u>130.22</u>	<u>132.26</u>	<u>134.24</u>
Public safety				
Office of Emergency Services	2.50	2.00	2.00	2.00
EMS	2.00	2.00	2.00	1.50
Sheriff	98.70	99.88	100.30	100.70
Juvenile Detention	11.60	11.60	11.60	11.60
Search & Rescue	0.50	0.50	0.50	0.50
Public Safety Grants	5.00	4.52	5.00	5.00
Fire Service Area	1.00	1.00	1.00	1.50
Flathead Emergency Comm Ctr (911)				
Sub-Total Public Safety	<u>121.30</u>	<u>121.50</u>	<u>122.40</u>	<u>122.80</u>
Public Works				
Roads	48.60	48.60	48.60	48.60
Bridges	6.30	6.30	6.30	6.30
Weeds	6.56	6.69	6.44	6.44
Junk Vehicle	1.00	1.00	0.50	0.40
Sub-Total Public Works	<u>62.46</u>	<u>62.59</u>	<u>61.84</u>	<u>61.74</u>
Public Health				
Mosquito	1.00	1.00	1.00	1.00
Animal Shelter	6.80	6.80	6.40	6.40
Health	23.21	23.30	23.88	23.61
Public Health Grants	54.07	56.48	61.89	77.43
Sub-Total Public Health	<u>85.08</u>	<u>87.58</u>	<u>93.17</u>	<u>108.44</u>
Social & Economic Services				
AOA	13.10	13.10	15.75	14.75
Transportation	17.40	16.40	15.40	15.75
Extension	1.50	1.23	1.00	1.00
Sub-Total Social & Economic Services	<u>32.00</u>	<u>30.73</u>	<u>32.15</u>	<u>31.50</u>
Culture & Recreation				
Fair	5.75	6.00	6.00	6.00
Parks	6.94	7.08	7.41	7.41
Library	27.62	27.65	27.65	27.93
Sub-Total Culture & Recreation	<u>40.31</u>	<u>40.73</u>	<u>41.06</u>	<u>41.34</u>
Solid Waste	17.90	18.20	22.65	24.00
Grand Total	<u><u>488.04</u></u>	<u><u>491.54</u></u>	<u><u>505.53</u></u>	<u><u>524.05</u></u>

* 911 became part of county in FY21
+ Health Clinic separated from county in FY21
Source: County Budget documents

(continued)

Flathead County
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

	Fiscal Year				
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
6.54	6.45	6.45	6.45	6.45	6.75
6.50	6.50	6.50	6.50	6.50	7.00
5.00	5.00	4.80	4.80	5.00	5.00
1.50	1.50	1.50	1.50	1.50	1.50
18.00	18.00	18.90	19.30	19.30	19.30
4.60	4.60	4.60	4.00	4.00	4.00
5.00	5.00	5.00	5.00	5.00	7.00
24.00	24.00	23.00	23.00	23.00	23.00
9.23	9.23	9.23	9.73	9.73	9.73
13.24	12.99	11.99	11.00	11.50	11.50
3.32	3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	2.50	2.50	2.50
12.00	12.00	12.00	14.00	14.00	14.00
14.00	14.00	14.00	14.00	14.00	14.00
7.80	7.80	8.80	8.80	8.80	10.00
<u>136.73</u>	<u>136.07</u>	<u>135.77</u>	<u>136.58</u>	<u>137.28</u>	<u>141.28</u>
2.00	2.00	2.00	2.00	2.00	2.00
1.87	1.78	1.28	1.28	1.28	1.78
114.70	115.20	105.20	110.20	110.20	113.20
-	-	-	-	-	-
0.50	0.50	0.50	0.50	0.50	0.50
6.00	6.00	6.00	7.00	7.00	7.00
1.50	1.50	1.00	1.00	1.00	1.00
				* 30.00	34.50
<u>126.57</u>	<u>126.98</u>	<u>115.98</u>	<u>121.98</u>	<u>151.98</u>	<u>159.98</u>
49.03	49.03	49.04	49.04	49.04	49.04
6.30	6.30	6.30	6.30	6.30	6.30
6.44	6.44	6.44	6.68	6.68	7.48
0.40	0.40	0.40	0.40	0.50	0.50
<u>62.17</u>	<u>62.17</u>	<u>62.18</u>	<u>62.42</u>	<u>62.52</u>	<u>63.32</u>
2.00	1.70	1.70	1.70	1.80	2.80
6.60	6.60	7.00	7.60	7.75	7.75
23.88	25.18	25.48	25.85	30.33	28.90
79.81	80.80	76.90	82.05	74.35	28.05
<u>112.29</u>	<u>114.28</u>	<u>111.08</u>	<u>117.20</u>	<u>114.23</u>	<u>67.50</u>
14.63	13.13	13.25	15.00	16.50	17.00
15.75	15.75	15.75	15.35	15.27	15.27
1.00	1.00	1.00	1.00	1.00	1.00
<u>31.38</u>	<u>29.88</u>	<u>30.00</u>	<u>31.35</u>	<u>32.77</u>	<u>33.27</u>
6.00	6.00	6.00	6.00	6.00	6.00
7.41	7.55	7.55	7.80	7.80	7.80
28.17	28.64	28.63	28.63	28.63	28.76
41.58	42.19	42.18	42.43	42.43	42.56
27.28	28.15	28.25	29.25	29.82	31.57
<u>537.99</u>	<u>539.72</u>	<u>525.44</u>	<u>541.21</u>	<u>571.03</u>	<u>539.48</u>

**Flathead County
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Resolutions passed	60	54	57	65	74	60	71	71	86	101
Ordinances passed	1	2	1	-	2	1	1	-	1	-
Public Hearings held	30	25	23	35	35	32	41	41	44	47
Documents recorded	33,144	28,110	27,891	29,660	30,141	32,011	30,973	38,808	38,198	33,624
Certified Birth certificates issued	3,799	3,689	3,863	3,844	3,829	4,223	4,068	3,378	2,724	3,252
Certified Death certificates issued	7,365	7,013	8,501	8,113	8,373	9,069	9,292	9,663	10,181	11,953
Claims processed	12,645	11,663	11,049	10,200	9,526	7,892	7,706	6,958	6,184	5,950
Credit card transactions processed	3,605	5,113	6,518	7,464	8,330	8,796	10,226	11,958	11,315	11,619
Number of tax bills mailed	64,434	63,534	63,557	64,039	64,444	64,942	65,476	65,457	65,386	67,320
Motor vehicle receipts	\$ 11,760,965	\$ 11,872,051	\$ 12,693,672	\$ 13,591,833	\$ 13,902,076	\$ 15,455,605	\$ 15,343,382	\$ 12,615,643	\$ 14,422,355	\$ 14,077,351
Bad check restitution collected	\$ 102,755	\$ 45,377	\$ 44,672	\$ 53,032	\$ 56,531	\$ 30,338	\$ 36,407	\$ 40,649	\$ 17,277	\$ 5,805
Cases filed	6,869	7,387	7,293	8,693	not available	2,239	1,978	2,056	1,161	2,798
Number of court hearings	4,680	6,428	3,687	5,102	7,194	8,784	7,589	7,301	7,916	10,638
Number of Civil case filings	3,168	3,235	2,755	2,687	2,681	2,508	2,259	2,277	2,655	94
Number of maintenance work orders	712	961	1,043	1,090	1,294	1,265	1,131	1,051	739	754
Total number of registered voters	60,089	61,359	61,863	63,099	68,316	66,532	69,658	69,908	76,282	79,801
Trained election judges	252	285	350	270	259	261	236	220	285	149
Number of elections	1	4	3	4	5	12	5	10	4	7
Positions posted	103	121	122	110	137	130	158	94	152	181
Recordable work comp claims	50	50	52	40	43	46	60	39	28	37
Teacher/administrator certificates registered	352	253	328	423	321	360	325	360	325	322
Home school students registered	457	665	636	696	796	999	715	1,567	1,199	1,195
Bus routes reviewed and approved	126	130	135	131	149	160	153	153	150	141
Computer/Help Desk requests	5,328	5,386	5,543	5,430	6,098	6,218	8,554	10,342	10,446	10,822
New District Court cases opened	7,000	4,375	5,305	5,638	4,314	5,624	6,758	5,878	8,462	4,565
Marriage Licenses issued	1,897	1,919	1,840	1,819	1,984	2,184	2,413	5,532	4,988	5,706
Child Support payments handled	4,500	3,670	3,639	3,527	3,328	2,848	2,458	2,227	1,437	1,698
Number of subdivision applications	17	16	20	17	24	31	51	49	47	65
Number of zoning applications	28	32	36	55	41	96	117	88	144	186
Public Safety										
Calls for Law Enforcement Service	34,541	34,234	51,729	58,462	59,097	56,428	40,332	41,299	42,459	44,981
Inmate bookings & releases	5,120	4,119	4,292	4,362	4,567	6,187	6,287	5,857	6,500	5,148
Search & Rescue Missions	102	114	57	95	86	65	75	74	54	71
Coroner calls	705	681	828	826	820	861	852	952	369	354
Homicide offenses	5	6	1	3	1	3	2	4	4	5
Assault	193	187	193	192	193	770	987	199	186	160
Burglary/Theft	1,401	1,226	1,631	2,062	1,402	1,545	1,264	1,341	1,089	1,183
Driving Under the Influence	89	68	53	40	75	566	488	678	646	634
Forgery/Fraud/Embezzlement	52	259	156	118	181	417	437	433	404	304
Vandalism	400	388	461	559	351	387	375	429	429	385
Drug/Narcotic offenses	202	250	213	480	179	222	252	326	250	230
Sex Offenses	110	121	93	80	77	157	106	107	102	97
Other	4,694	2,505	2,667	2,682	2,629	51,435	35,494	36,830	38,980	41,983

(continued)

**Flathead County
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Works										
Gravel Roads (Miles)	625	503	571	570	570	565	557	555	553	370
Paved Roads (Miles)	398	325	328	328	328	333	343	345	346	469
Number of weed enforcement letters sent	312	713	537	192	379	633	476	691	395	526
Number of onsite inspections for weeds	599	1,106	799	518	293	331	351	436	269	330
Junk vehicles retrieved	18	31	20	41	39	52	53	58	71	48
Public Health										
Animals impounded	1,842	1,605	1,122	1,352	1,531	1,534	1,497	1,248	1,141	1,346
Family planning visits	8,033	7,493	7,645	8,002	7,748	7,954	8,158	3,145	2,703	2,397
Food Services Licensed	818	818	820	1,027	847	779	974	923	1,193	1,204
Septic Systems Inspected	234	312	358	481	487	511	547	557	517	401
Immunizations given	10,256	8,421	5,344	10,223	7,677	7,613	8,868	8,910	43,004	16,609
Acres of Mosquito Treatment	341	528	317	206	448	363	710	1,741	1,304	1,331
Social & Economic										
Yearly meal counts	76,893	85,317	85,290	78,541	82,428	80,639	78,515	90,538	95,573	105,304
Yearly ride counts	93,833	94,535	93,716	91,196	85,305	99,104	116,017	88,395	68,304	75,914
Enrollment in 4-H Program-Youth	634	705	720	750	735	716	754	832	655	635
Culture & Recreation										
Park reservations per year	70	100	79	85	79	75	64	47	58	79
Number of recreation programs	13	14	14	15	14	18	18	13	13	13
Number of volunteers	193	129	227	202	227	127	139	87	97	92
Library materials checked in per year	483,081	485,139	473,750	465,901	473,750	455,127	438,622	332,145	291,624	321,842
Volunteers hours-Friends of the library	3,692	3,730	2,569	2,037	2,028	1,670	1,608	1,472	295	155
Partnerships and sponsor revenues	\$ 75,500	\$ 73,321	\$ 96,970	\$ 59,967	\$ 96,199	\$ 96,531	\$ 114,235	\$ 103,500	\$ 86,584	\$ 125,826
Fair attendance/participation	79,954	75,607	76,731	74,924	76,555	79,972	78,107	79,372	32,172	77,828
Facility rental income	\$ 139,755	\$ 154,621	\$ 196,622	\$ 218,314	\$ 186,019	\$ 190,126	\$ 233,175	\$ 209,427	\$ 248,290	\$ 295,286
Solid Waste										
Total Tons deposited in landfill	95,277	100,445	106,011	119,179	116,329	141,576	142,432	135,388	147,596	155,022
Total Tons Recycle	1,838	875	620	661	732	766	620	629	659	704
Total Gallons Household Hazardous Waste Removed	2,860	1,487	480	1,479	1,942	1,335	1,921	3,296	3,903	2,746

* previous years included Health Clinic

Source: Various County departments

**Flathead County
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General government				
Vehicles maintained	22	27	28	30
County buildings maintained	6	7	7	7
Public safety				
Vehicles maintained	146	153	158	159
Buildings	3	5	4	4
Public Works				
Streets (miles)	1,282	1,271	1,276	1,276
Bridges	100	100	100	100
Vehicles maintained (on-road)	124	139	130	135
Equipment maintained (off-road)	93	95	100	111
Buildings	16	17	17	17
Public Health				
Vehicles maintained	23	24	25	29
Buildings maintained	3	3	3	3
Social & Economic Services				
Vehicles maintained	29	29	32	33
Buildings maintained	7	7	7	7
Culture & Recreation				
Number of Parks	73	72	72	72
Park acreage maintained	663	797	857	857
Buildings/shelters maintained	65	66	*110	110
Vehicles/equipment maintained	29	29	31	32
Solid Waste				
Green Box Container Sites	11	9	9	8
Vehicles/equipment maintained	39	39	39	38
Buildings maintained	9	9	11	15

Note: Vehicle/equipment information is based on current title information.
*Started counting all outbuildings and pavilions in parks/recreation fields.

(continued)

**Flathead County
Capital Asset Statistics by Function
Last Ten Fiscal Years**

	Fiscal Year					
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	32 8	33 9	30 8	30 8	31 9	32 9
	164 4	163 4	152 4	161 4	178 4	166 4
	1,273 100 141 104 17	1,276 100 155 106 18	1,275 100 152 102 18	1,275 100 151 99 21	1,275 100 152 92 22	1,275 100 161 93 24
	28 3	32 3	25 3	25 3	26 3	24 4
	34 7	28 8	33 7	35 7	34 7	27 7
	72 857 110 33	72 857 134 30	72 857 125 41	72 857 125 38	72 857 125 41	72 857 129 36
	8 39 16	9 44 17	9 40 18	9 43 18	9 44 20	9 40 22

Source: County capital asset records



This page intentionally left blank.

SINGLE AUDIT SECTION



This page intentionally left blank.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed through Subrecipients	Federal Expenditures
Executive Office of the President				
<i>Direct:</i>				
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G21RM0035A	\$ -	\$ 91,924
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G22RM0035A	-	66,269
Total Executive Office of the President			\$ -	\$ 158,193
U.S. Department of Agriculture				
<i>Passed through the Montana Department of Health and Human Services:</i>				
Women, Infants, and Children (WIC)	10.557	21-25-5-21-008-0	\$ -	\$ 76,673
Women, Infants, and Children (WIC)	10.557	22-25-5-21-008-0	-	221,300
Peer Counseling (WIC)	10.557	21-25-5-21-008-0	-	3,874
Peer Counseling (WIC)	10.557	22-25-5-21-008-0	-	15,324
Farmers Market Nutrition Program	10.557	21-25-5-21-083-0	-	662
Food Distribution (Commodities)	10.565	22-221-13009-0	-	49,675
Schools and Roads - Grants to States(Forest Reserve Act)	10.665	N/A	-	837,644
<i>Passed through the Montana Department of Natural Resources:</i>				
Rural Fire Capacity Program	10.664	RFC-21-150	-	4,057
Rural Fire Capacity Program	10.664	RFC-22-150	-	16,653
Total U.S. Department of Agriculture			\$ -	\$ 1,225,862
U.S. Department of Justice				
<i>Direct:</i>				
Internet Crimes Against Children (ICAC)	16.543	15PFDP-21GK-03792-MECP	\$ -	\$ 19,226
Bullet Proof Vests	16.607	2020BOBX20024500	-	240
Federal Equitable Sharing Agreement-Department of Justice	16.922	MT0150000	-	-
Federal Equitable Sharing Agreement-Treasury	16.922	MT0150000	-	8,186
<i>Passed through the Montana Board of Crime Control:</i>				
Crime Control Grant	16.738	G01-700	101,203	159,324
Child Crime Victim Advocate	16.575	19-V01-92568	-	61,007
Total U.S. Department of Justice			\$ 101,203	\$ 247,983
US Department of Homeland Security				
<i>Passed through MT Department of Military Affairs-Disaster/Emergency:</i>				
Emergency Management Performance Grant	97.042	EMD-2021-EP-00003	\$ -	\$ 62,897
Operation Stonegarden	97.067	EMW-2018-SS-00021	17,204	17,583
Operation Stonegarden	97.067	EMW-2019-SS-00010	33,087	69,024
Operation Stonegarden	97.067	EMW-2020-SS-00018	28,997	28,997
Total Office of Domestic Preparedness-Homeland Security			\$ 79,288	\$ 178,501
U.S. Department of Transportation				
<i>Passed through the Montana Department of Transportation:</i>				
Section 5304 Planning Contract	20.505	unknown	\$ -	\$ 48,000
Section 5311 Operating Contract - DOT grant	20.509	unknown	-	799,272
Highway Safety Cluster				
State & Community Highway Safety, Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants, Occupant Protection	20.600, 20.616,	111209	-	783
State & Community Highway Safety, Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants, Occupant Protection	20.608	111891	-	700
Path Preservation-Kalispell	20.205	10083	-	16,362
US-2 Sidewalks-Evergreen	20.205	10098	-	6,665
Occupant Protection	20.616	112263	-	4,101

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed through Subrecipients	Federal Expenditures
Buckle up Montana	20.616	111224	-	18,295
Buckle up Montana	20.616	111905	-	36,482
Total Highway Safety Cluster			\$ -	\$ 930,660

Department of Interior

Direct:

Refuge Revenue Sharing	15.654	N/A	\$ -	\$ 35,488
Total Department of Interior			\$ -	\$ 35,488

Environmental Protection Agency

Passed through Montana Department of Environmental Quality:

Air Quality-Performance Partnership	66.605	522003	\$ -	\$ 11,388
Total Environmental Protection Agency			\$ -	\$ 11,388

U.S. Department of Health and Human Services

Passed through the Montana Dept of Public Health and Human Services

Montana Obstetrics & Maternal Support program	93.110	20-25-5-11-500-0	\$ -	\$ 13,609
Overdose Data to Action	93.136	21-07-3-11-028-0	-	9,242
Healthy Montana Families	93.87	22-25-8-41-171-0	-	4,203
Immunization	93.268	22-07-4-31-115-0	-	782,806
Public Health Emergency Preparedness (BT)	93.069	20-07-6-11-019-0	-	191,675
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	20-07-6-11-019-0	-	83,871
Montana Cancer Control Programs	93.898	22-07-3-01-005-0	-	103,343
Connect	93.426	22-07-3-01-005-0	-	-
Connect	93.136	21-07-3-01-005-0	-	16,026
Connect	93.435	22-07-3-01-005-0	-	12,800
HIV Prevention Services	93.940	18-07-4-51-005-0	-	70,570
Hepatitis C Prevention Activities	93.270	NU51PS005150	-	2,238
MCH (Maternal & Child Health) Services Block Grant	93.994	21-25-5-01-016-0	-	20,436
MCH (Maternal & Child Health) Services Block Grant	93.994	22-25-5-01-016-0	-	77,495
Healthy Montana Families Parents as Teachers	93.870	21-07-5-41-171-0	-	82,871
Healthy Montana Families Parents as Teachers	93.870	22-25-5-41-171-0	-	171,264
SAMSHA Emergency Covid-19	93.665	21-331-74091-0	-	38,529
Title X	93.217	21-25-5-11-036-0	-	270,810
Title X Lab	93.217	21-25-5-11-036-0	-	4,176
Prep Grant	93.092	19-25-5-11-018-0	-	17,214
Sexual Risk Avoidance Education	93.235	19-25-5-11-018-0	-	46,759
Aging Cluster				
Title IIIB	93.044	21-221-13010-0	-	28,473
Title IIIB	93.044	20-221-13010-0	-	2,912
Title IIIB	93.044	22-221-13009-0	-	10,551
ARPA Title IIIB	93.044	22-221-13009-0	-	65,472
III B Ombudsman	93.044	22-221-13009-0	-	26,141
Title IIIC1	93.045	20-221-13010-0	-	11,546
Title IIIC1	93.045	21-221-13010-0	-	109,052
Title IIIC1	93.045	22-221-13009-0	-	-
ARPA IIIC1	93.045	22-221-13009-0	-	38,228
III C2	93.045	21-221-13010-0	-	-
ARPA IIIC2	93.045	21-221-13010-0	-	-
Title IIIC2	93.045	21-221-13010-0	-	-
Title IIIC2	93.045	20-221-13010-0	-	70,035
Total Aging Cluster			-	\$ 362,410
NSIP Cash in Lieu of Commodities (Nutrition)	93.053	22-221-13009-0	-	67,697
Title IIID	93.043	22-221-13009-0	-	-
ARPA Title IIID	93.043	22-221-13009-0	-	-
Title IIIE	93.052	21-221-13010-0	-	57,571
Title IIIE	93.052	22-221-13009-0	-	3,188
ARPA Title IIIE	93.052	22-221-13009-0	-	26,386
Title VII Ombudsman	93.042	22-221-13009-0	-	7,027
ARPA VII Ombudsman	93.042	22-221-13009-0	-	3,562
SHIP	93.324	22-221-13009-0	-	33,321
MIPPA	93.071	22-221-13009-0	-	14,864

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed through Subrecipients	Federal Expenditures
M4A ADRC	93.048	22-221-13009-0	-	17,650
VII Elder Abuse	93.041	22-221-13009-0	-	1,031
Benefits Enrollment Center	93.071	N/A	-	4,984
Benefits Enrollment Center	93.071	N/A	-	20,220
Advocates in Medicare Savings (SMP)	93.048	N/A	-	10,000
<i>Passed through Missoula County</i>				
Consortium III - Ryan White Early Intervention Services	93.918	N/A	-	19,969
Total U.S. Department of Health and Human Services			\$ -	\$ 2,669,817
<u>U.S. Election Assistance</u>				
<i>Passed through MT Secretary of State</i>				
Help America Vote Act (HAVA)	90.404	N/A	\$ -	\$ 118,099
Total U.S. Election Assistance			\$ -	\$ 118,099
<u>U.S. Department of Treasury</u>				
COVID-19-ARPA	21.027	N/A	\$ 376,067	\$ 466,791
<i>Passed through Montana DNRC</i>				
COVID-19-ARPA	21.027	N/A	776,874	857,496
Total U.S. Department of Treasury			\$ 1,152,941	\$ 1,324,287
Total Federal Assistance			\$ 1,333,432	\$ 6,900,278

See Accompanying Notes.

COUNTY OF FLATHEAD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

NOTE 1. **BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes federal award activity of the County under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The County did not use the 10% de minimis indirect cost rate as provided in Sec. 200.414 Indirect Costs under Uniform Guidance.

NOTE 2. **LOANS**

The loan received from the State Revolving Fund loan program consists of 16.7% state dollars and 83.3% federal dollars. The federal portion of the loan balance included in the State Revolving Fund Loan program as of June 30, 2022, was \$551,446.

AUDIT OPINION SECTION



This page intentionally left blank.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Flathead County, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Flathead County, Montana (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 15, 2022. Our report includes a reference to other auditors who audited the financial statements of Flathead County Economic Development Authority as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies.



Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson Zurmuehlen & Co, P.C.

Bozeman, Montana
December 15, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Flathead County, Montana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Flathead County, Montana's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.



A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson Zurmuehlen & Co., P.C.

Bozeman, Montana
December 15, 2022



This page intentionally left blank.

FLATHEAD COUNTY, MONTANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiency identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.665	Schools and Roads – Grants to States
20.509	Formula Grants for Rural Areas
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.069	Public Health Emergency Preparedness

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

FLATHEAD COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2022

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

Prior Year Financial Statement Findings

None reported.

Prior Year Federal Award Findings and Questioned Costs

None reported.