

# Flathead County Montana



**Annual Comprehensive Financial Report**  
For the Fiscal Year Ended June 30, 2023

**Flathead County**  
**Montana**

**Annual Comprehensive  
Financial Report**

**For the Fiscal Year Ended June 30, 2023**

**Prepared by:  
Finance Department  
Flathead County**

**Flathead County, Montana**  
**Annual Comprehensive Financial Report**  
**For the Fiscal Year Ended June 30, 2023**

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# **INTRODUCTORY SECTION**



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# **List of Elected and Appointed Officials As of June 30, 2023**

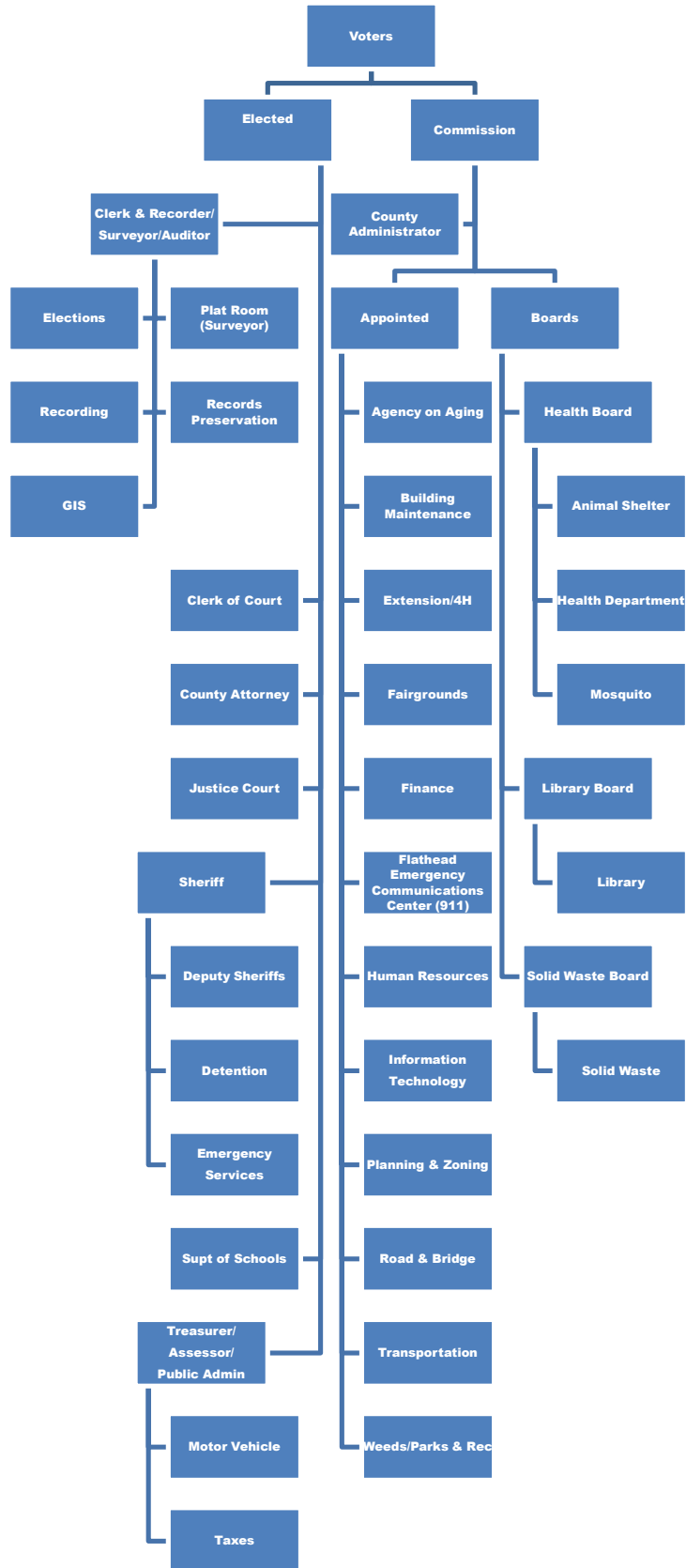
## **Elected Officials**

Brad Abell, Chairperson	County Commissioner, District 1
Pam Holmquist	County Commissioner, District 2
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
Cal Ketchum	Superintendent of Schools
Paul Sullivan	Justice of the Peace
Eric Hummel	Justice of the Peace

## **Appointed Officials**

Pete Melnick	County Administrator
Carla Dymant	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
Matt Reynolds	Information Technology
David Covill	Building Maintenance
Elizabeth Brooks	Emergency Communication Center

# ORGANIZATION 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



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December 19, 2023

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, 2023, 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.

Denning Downey & Associates, Certified Public Accountants, have issued an unmodified opinion on Flathead County's financial statements for the fiscal year ended June 30, 2023. 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 2023, according to the U.S. Census Bureau, an increase of 4.5% 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 2.6% compared to 2.5% in the State of Montana and a 3.5% 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, 2022. 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, 2023. This is the 15th 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



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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, 2022

*Christopher P. Morill*

Executive Director/CEO



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# **FINANCIAL SECTION**



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***Denning, Downey & Associates, P.C.***  
**CERTIFIED PUBLIC ACCOUNTANTS**

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

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**INDEPENDENT AUDITOR'S REPORT**

County Commissioners  
Flathead County  
Kalispell, Montana

**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 the Flathead County, Montana as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Flathead County, Montana 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 Flathead County, Montana, as of June 30, 2023, 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 represents, 7.28%, 2.22%, and 4.68%, respectively, of the assets, funds balances and net positions, and revenues of the aggregate remaining fund information as of June 30, 2023, 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 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 Flathead County, Montana, 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 2023 the County adopted new accounting guidance, GASB No. 96, *Subscription Based Information Technology Arrangements (SBITA's)* is effective for years beginning after June 15, 2022. Our opinion is not modified with respect to this matter.

**Emphasis of Matter**

As described in Note 1 to the financial statements, in 2023 the County has changed their method of reporting the PILT fund. In past years, these funds were reported as separate governmental fund. In accordance with GASB statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the PILT Fund is now combined with the County general funds. Our opinion is not modified with respect to this matter.

As described in Note 17 to the financial statements, in 2023 the County the previously issued financial statements of the solid waste disposal fund have been restated to correct a calculation error that caused an overstatement of the closure and post-closure liability equal to \$5,858,543. This restatement did not affect our opinion as it was determined to be appropriate.

**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 misstatements, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Flathead County, Montana's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know 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, misrepresentation, 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 judgement 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 Flathead County, Montana'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Flathead County, Montana'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 management's discussion and analysis, budgetary comparison information, total liability and related ratios – other postemployment benefits, schedules of proportionate share of the net pension liability and the 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 content. We 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 Flathead County, Montana's basic financial statements. The 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 basis 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. In our opinion, 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 section, the combining and individual fund statements, and statistical section, 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 December 19, 2023, on our consideration of the Flathead County, Montana'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 Flathead County, Montana's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Flathead County, Montana's internal control over financial reporting and compliance.

*Denning, Downey and Associates, CPA's, P.C.*

December 19, 2023

# **MANAGEMENT'S DISCUSSION & ANALYSIS**



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**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, 2023**

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, 2023. 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, 2023, by \$223.5 million (net position) compared with \$213.2 million at June 30, 2022, as restated. Of this amount, \$56.0 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 \$10.3 million representing an 4.85% increase from 2022 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 \$80.3 million, an increase of \$3.5 million from the prior year as restated. Of the fund balance amount, \$12.2 million or approximately 12.61% 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, Road 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 37.

The County adopts an annual appropriated budget for the General fund, the Road fund (Special Revenue), 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 41.

**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 47.

**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 51.

**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 103.

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, 2023, 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 \$223,513,340 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 2023 and 2022, as restated.

	Flathead County's Net Position					
	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 128,936,027	\$ 108,301,306	\$ 36,713,412	\$ 35,232,491	\$ 165,649,439	\$ 143,533,797
Capital assets	111,226,307	108,418,772	29,762,104	29,739,010	140,988,411	138,157,782
Total assets	240,162,334	216,720,078	66,475,516	64,971,501	306,637,850	281,691,579
Deferred outflows of resources	7,897,414	8,652,427	262,938	315,049	8,160,352	8,967,476
<i>Total assets and deferred outflows of resources</i>	248,059,748	225,372,505	66,738,454	65,286,550	314,798,202	290,659,055
Current and other liabilities	33,654,632	19,089,180	522,734	1,145,868	34,177,366	20,235,048
Long-term liabilities	41,049,407	32,054,507	10,972,230	9,810,864	52,021,637	41,865,371
Total liabilities	74,704,039	51,143,687	11,494,964	10,956,732	86,199,003	62,100,419
Deferred inflow of resources	4,861,362	14,737,294	224,497	598,473	5,085,859	15,335,767
<i>Total liabilities and deferred inflows of resources</i>	79,565,401	65,880,981	11,719,461	11,555,205	91,284,862	77,436,186
<i>Net position:</i>						
Net investment in capital assets	105,323,345	102,281,929	29,762,104	29,739,010	135,085,449	132,020,939
<i>Restricted for:</i>						
General Government	1,485,681	1,484,936	-	-	1,485,681	1,484,936
Public Safety	7,151,890	5,923,645	-	-	7,151,890	5,923,645
Public Works	6,468,489	6,208,821	-	-	6,468,489	6,208,821
Public Health	4,192,630	4,142,163	-	-	4,192,630	4,142,163
Social & Economic Services	1,350,212	1,341,017	-	-	1,350,212	1,341,017
Culture & Recreation	459,022	233,700	-	-	459,022	233,700
Capital projects	7,641,741	3,956,771	-	-	7,641,741	3,956,771
Debt Service	3,673,900	7,332,358	-	-	3,673,900	7,332,358
Unrestricted	30,747,437	26,536,646	25,256,889	23,992,335	56,004,326	50,528,981
<i>Total net position</i>	\$ 168,494,347	\$ 159,441,986	\$ 55,018,993	\$ 53,731,345	\$ 223,513,340	\$ 213,173,331

By far the largest portion of Flathead County’s net position (60.44%) 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 \$32,423,565 of the County’s net position (14.51%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$56,004,326 (25.06%), 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 \$10,340,009 in the fiscal year 2023. The following table provides a summary comparison of the County’s governmental and business-type change in net position for the fiscal years 2023 and 2022, as restated.

	Flathead County's Change in Net Position					
	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenues</b>						
<i>Program revenues</i>						
Charges for services	\$ 7,669,973	\$ 8,817,310	\$ 9,239,169	\$ 8,454,821	\$ 16,909,142	\$ 17,272,131
Operating grants & contributions	10,835,641	11,352,071	113,574	136,324	10,949,215	11,488,395
Capital grants & contributions	2,600,879	3,282,282	-	-	2,600,879	3,282,282
<i>General revenues</i>						
Property taxes	48,783,547	46,783,248	-	-	48,783,547	46,783,248
Unrestricted grants and contributions	8,698,577	7,551,949	448,015	-	9,146,592	7,551,949
Investment earnings	(269,458)	(1,069,580)	596,187	(534,154)	326,729	(1,603,734)
Other revenues	2,295,422	2,680,999	2,200	743,065	2,297,622	3,424,064
<i>Total revenues</i>	<u>80,614,581</u>	<u>79,398,279</u>	<u>10,399,145</u>	<u>8,800,056</u>	<u>91,013,726</u>	<u>88,198,335</u>
<b>Program expenses</b>						
General government	19,729,045	16,824,859	-	-	19,729,045	16,824,859
Public safety	20,580,932	17,991,664	-	-	20,580,932	17,991,664
Public works	11,810,717	9,385,945	-	-	11,810,717	9,385,945
Public health	9,340,179	9,866,792	-	-	9,340,179	9,866,792
Social & economic services	4,872,820	4,707,251	-	-	4,872,820	4,707,251
Culture & recreation	5,023,580	4,290,080	-	-	5,023,580	4,290,080
Interest on long-term debt	213,159	220,308	-	-	213,159	220,308
Sheriff's office commissary	-	-	49,373	22,178	49,373	22,178
Solid waste	-	-	9,053,912	2,337,871	9,053,912	2,337,871
FEC improvement	-	-	-	-	-	-
<i>Total expenses</i>	<u>71,570,432</u>	<u>63,286,899</u>	<u>9,103,285</u>	<u>2,360,049</u>	<u>80,673,717</u>	<u>65,646,948</u>
<i>Change in Net Position before Transfers and Special Items</i>	9,044,149	16,111,380	1,295,860	6,440,007	10,340,009	22,551,387
Transfers	8,212	8,917	(8,212)	(8,917)	-	-
Special Items	-	-	-	-	-	-
<b>Change in Net Position</b>	<u>9,052,361</u>	<u>16,120,297</u>	<u>1,287,648</u>	<u>6,431,090</u>	<u>10,340,009</u>	<u>22,551,387</u>
Net Position - Beg. of Year Restated	159,441,986	143,321,689	53,731,345	47,300,255	213,173,331	190,621,944
Net Position - End of Year	<u>\$ 168,494,347</u>	<u>\$ 159,441,986</u>	<u>\$ 55,018,993</u>	<u>\$ 53,731,345</u>	<u>\$ 223,513,340</u>	<u>\$ 213,173,331</u>

### 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 2023, general government expenses comprised 27.57% of all governmental

activity expenses. Total general government expenses increased by \$2.9 million from the prior year. This increase is mainly due to an increase in personnel costs.

**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 28.76% of all governmental activity expenses in 2023. Public safety expenses increased by \$2.6 million from the prior year. The increase is largely due to pension liability changes. The prior year saw a decrease in the liability and the current year saw an increase in the liability.

**Public Works** – The public works function includes Road fund, Bridge fund, Noxious Weed, and the Junk Vehicle program. Public works expenses comprised 16.50% of all governmental activity expenses in 2023. Public works expenses increased by \$2.4 million from the prior year. This increase is largely due to the timing of dust cost share projects.

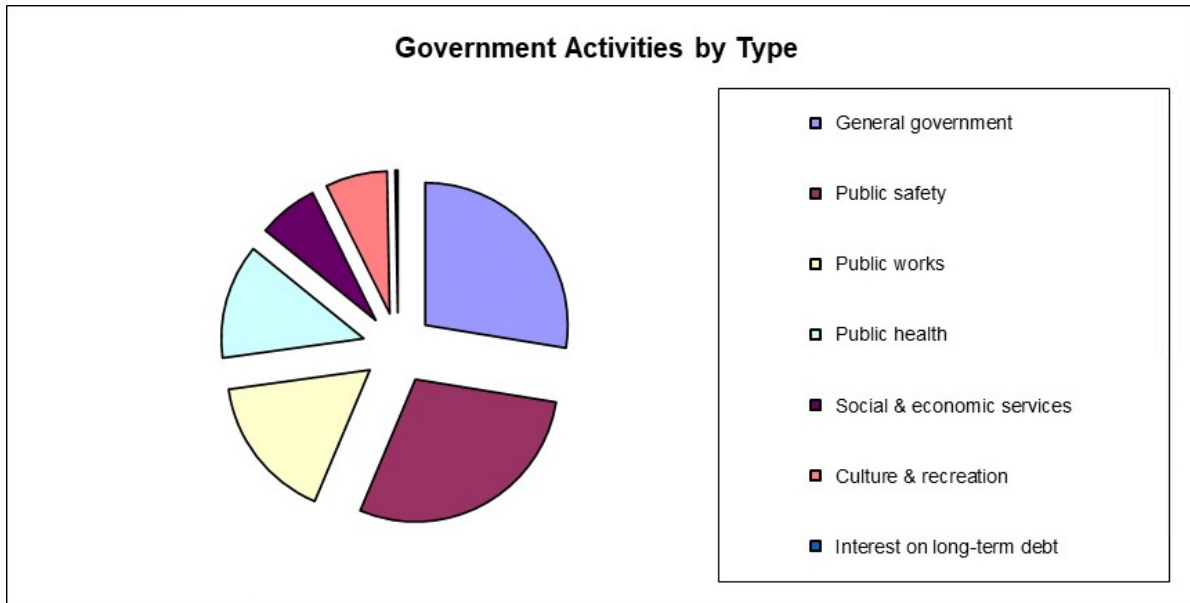
**Public Health** – The public health function is comprised of the Health Department, Emergency Medical Services and Animal Shelter. For 2023, public health expenses comprised 13.05% of all governmental activity expenses. Total public health expenses decreased by \$526,613 from the prior year. This decrease is due to the elimination of Home Health services.

**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 6.81% of all governmental activity expenses in 2023. These expenses increased by \$165,569 from the prior year. The increase is mainly due to the increase in food costs in nutrition program.

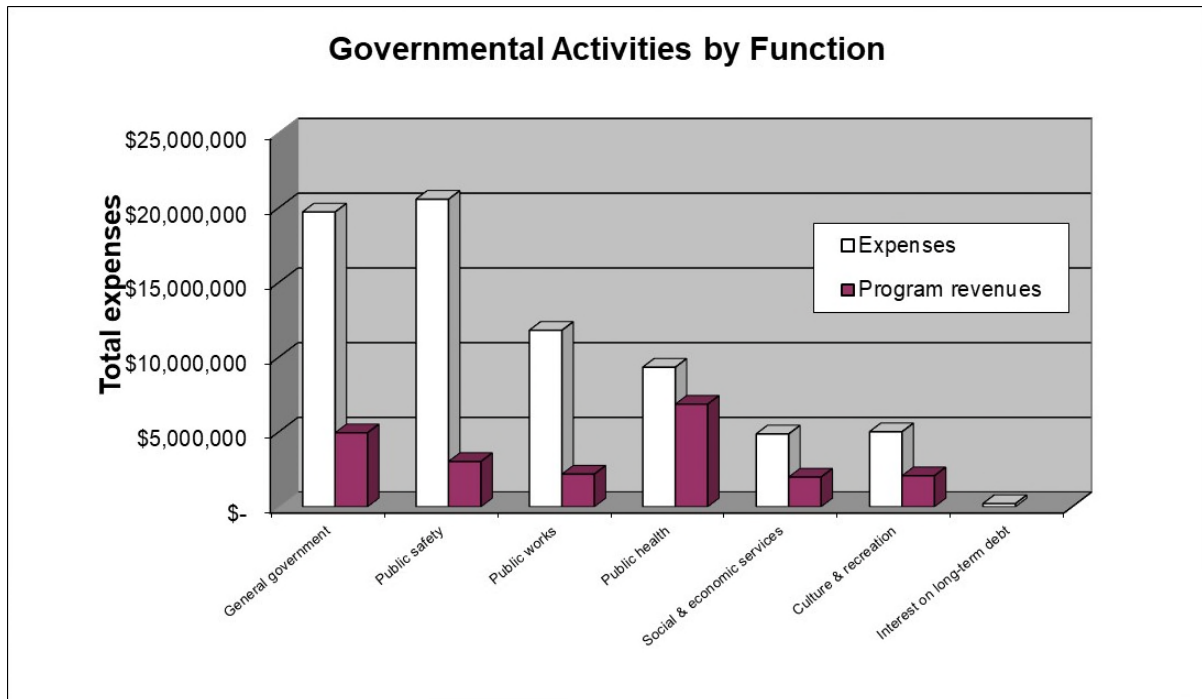
**Culture & Recreation** – The culture and recreation function includes the Northwest Montana Fair, the Library, and Parks and Recreation. Culture and recreation expenses comprised 7.02% of all governmental activities in 2023. Culture and recreation expenses increased by \$733,500 from the prior year. This increase is due to the seal coating of trails and increase in personnel costs.

**Interest on Long-Term Debt** – The interest on long-term debt comprised 0.30% of all governmental activities for 2023. The decrease of \$7,149 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 \$1,287,648 in 2023 compared to an increase of \$572,547 in 2022. The variance is due to the decrease in capital improvement costs in Solid Waste.

### **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, 2023, the combined ending fund balances of Flathead County's governmental funds were \$80,250,176. This is an increase of \$3,988,443 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 \$25,634,280 restricted fund balance, 5.43% is restricted for repayment of debt, 29.78% is restricted for capital projects, 1.66% is to be used for general government, 24.63% is to be used for public safety, 16.96% is to be used for public works, and 16.00% is to be used for public health. The remaining functional restrictions represent 5.54% 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 \$12.2 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 five major governmental funds: General fund, Road 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 and, the Justice of the Peace function, which includes the Justice Court. Total general fund expenditures increased by \$901k from the prior year. The increase is mainly due to the consolidation of PILT fund with the General fund per GASB 54.

**Road Fund** – This is a special revenue fund used to account for the County's road maintenance and construction costs. At the end of fiscal year 2023, the nonspendable fund balance represented inventory of \$1,435,789. For fiscal year 2023, the restricted fund balance for road fund balance represented 31.74% of the total road fund expenditures including other financing uses compared to

48.57% in the prior year. The restricted fund balance decreased \$407,926 during the current fiscal year. The increase is largely due to the capitalization of three new leased graders and dust cost share project.

**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 2023, fund balance restricted for public safety was about \$5 million. For the fiscal year 2023, the restricted fund balance represented 38.34% of Sheriff fund expenditures including other financing uses compared to 36.79% for the prior year. The fund balance increased by \$863,360 during the current fiscal year. This increase is largely due to delayed vehicle purchases from FY 22.

**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 2023, fund balance is negative \$563,774 due to pending revenue to be received from State of Montana and loss on investments.

**County Building Fund** – This is a capital project fund used to account for County Building projects. At the end of the fiscal year 2023, fund balance committed for capital projects was \$16,777,449. This represents 577.64% of total capital expenditures including other financing uses compared to 240.53% for the prior year. This increase is due to saving for future capital projects. The County is 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 \$13,891,974 and the final amended budget was \$14,843,310—an increase of \$951,336. The main reason for the budget increase was an increase for purchase of a body scanner for the jail of \$185k and \$507k for pension expense.

#### 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 \$111,226,307 on June 30, 2023, for governmental activities and \$29,762,104 for business-type activities, respectively.

Significant activity in capital assets for the fiscal year 2023 includes:

- Courthouse West Remodel \$1.8 million
- Justice Center Remodel \$1.2 million
- Taxwise Software \$234,450
- Patrol Vehicles \$638,613
- Phase V Landfill Expansion \$515,462

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

Long-term Debt

Flathead County’s long-term debt totaled \$56,165,532 at June 30, 2023. Overall, total debt increased by \$10.3 million. The overall increase was primarily attributed to an increase in pension liability of \$9.5 million and an increase of \$707k in post-closure liability.

The following table shows outstanding debt by type:

<b>Total Long-term Debt</b>	
Special Assessment Bonds	\$ 2,043,813
General Obligation Bonds Payable	2,915,000
Lease	944,149
Compensated Absences Liability	4,350,749
Other Post Employment Liability	215,041
Pension Related Debt	36,522,816
Closure and Post-closure Liability	9,173,964
	\$ 56,165,532

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

**Economic Factors and Fiscal Year 2024 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 2023, according to the U.S. Census Bureau, an increase of 4.5% over the 2020 Census estimate. Flathead County’s unemployment rate is 2.6% compared to 2.5% in the State of Montana and a 3.5% 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 2024 budget items worth noting:

- The overall FY 2024 budget for County funds provides for estimated revenues of \$111.5 million and budgeted expenditures of \$115.8 million resulting in a projected ending cash balance of \$147.4 million for all funds.
- The overall budget includes \$12.3 million in capital spending and an additional \$14 million funding for future capital purchases.
- There is a cost-of-living adjustment of 4% 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, EMS, Transportation 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 \$337,023/mill to \$498,268/mill.

### **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**



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**Flathead County, Montana**  
**Statement of Net Position**  
**June 30, 2023**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
<b>Current assets:</b>			
Cash and investments	\$ 111,438,180	\$ 22,704,728	\$ 134,142,908
Taxes and assessments receivable, net	2,302,613	388,357	2,690,970
Accounts receivable, net	340,116	620,976	961,092
Current portion-Loan receivable	233,574	-	233,574
Current portion-Lease receivable	141,293	-	141,293
Interest receivable	193,472	95,951	289,423
Due from other governments	2,319,725	-	2,319,725
Prepaid expenses	423,786	-	423,786
Inventory	1,816,564	-	1,816,564
Advances	140,000	-	140,000
<b>Total current assets</b>	<b>119,349,323</b>	<b>23,810,012</b>	<b>143,159,335</b>
<b>Noncurrent assets:</b>			
Restricted cash and investments	-	12,420,385	12,420,385
Noncurrent portion-Loan receivable	6,234,894	-	6,234,894
Noncurrent portion-Lease receivable	1,108,488	-	1,108,488
Capital assets - land	14,819,016	6,574,829	21,393,845
Capital assets - construction in progress	2,404,887	73,462	2,478,349
Capital assets - net of depreciation	94,002,404	23,113,813	117,116,217
Special assessments receivable	2,243,322	483,015	2,726,337
Other post employment benefits (OPEB)	-	-	-
<b>Total noncurrent assets</b>	<b>120,813,011</b>	<b>42,665,504</b>	<b>163,478,515</b>
<b>Total Assets</b>	<b>240,162,334</b>	<b>66,475,516</b>	<b>306,637,850</b>
<b>Deferred outflows of resources</b>			
Contribution to pension plans in current fiscal year	7,897,414	262,938	8,160,352
<b>Total deferred outflows of resources</b>	<b>7,897,414</b>	<b>262,938</b>	<b>8,160,352</b>
<b>Total Assets and deferred outflows of resources</b>	<b>\$ 248,059,748</b>	<b>\$ 66,738,454</b>	<b>\$ 314,798,202</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 2,413,745	\$ 225,780	\$ 2,639,525
Accrued interest payable	108,193	-	108,193
Accrued payroll	1,549,435	140,400	1,689,835
Due to others	49,588	-	49,588
Current portion of long-term capital liabilities	894,933	-	894,933
Current portion of compensated absences payable	3,106,508	156,554	3,263,062
Unearned revenue	25,532,230	-	25,532,230
<b>Total current liabilities</b>	<b>33,654,632</b>	<b>522,734</b>	<b>34,177,366</b>
<b>Noncurrent liabilities:</b>			
Deposits payable	14,100	-	14,100
Landfill closure postclosure liability	-	9,173,964	9,173,964
Noncurrent portion of long-term capital liabilities	5,008,029	-	5,008,029
Noncurrent portion of compensated absences	1,035,502	52,185	1,087,687
Noncurrent portion of OPEB liability	201,612	13,429	215,041
Noncurrent portion of net pension liability	34,790,164	1,732,652	36,522,816
<b>Total noncurrent liabilities</b>	<b>41,049,407</b>	<b>10,972,230</b>	<b>52,021,637</b>
<b>Total Liabilities</b>	<b>74,704,039</b>	<b>11,494,964</b>	<b>86,199,003</b>
<b>Deferred inflows of resources</b>			
Pension deferrals	3,458,064	218,445	3,676,509
OPEB deferrals	189,995	6,052	196,047
Lease deferrals	1,213,303	-	1,213,303
<b>Total deferred inflows of resources</b>	<b>4,861,362</b>	<b>224,497</b>	<b>5,085,859</b>
<b>Net Position</b>			
Net investment in capital assets	105,323,345	29,762,104	135,085,449
<b>Restricted for:</b>			
General government	1,485,681	-	1,485,681
Public safety	7,151,890	-	7,151,890
Public works	6,468,489	-	6,468,489
Public health	4,192,630	-	4,192,630
Social & economic services	1,350,212	-	1,350,212
Culture & recreation	459,022	-	459,022
Capital projects	7,641,741	-	7,641,741
Debt service	3,673,900	-	3,673,900
Unrestricted	30,747,437	25,256,889	56,004,326
<b>Total Net Position</b>	<b>168,494,347</b>	<b>55,018,993</b>	<b>223,513,340</b>
<b>Total Liabilities, deferred inflows of resources and Net Position</b>	<b>\$ 248,059,748</b>	<b>\$ 66,738,454</b>	<b>\$ 314,798,202</b>

See accompanying notes to the financial statements



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**Flathead County, Montana**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2023**

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government		
						Business-type Activities	Total	
<b>Primary Government:</b>								
Governmental activities:								
General government	\$ 19,729,045	\$ 2,897,078	\$ 833,178	\$ 1,224,075	\$ (4,774,714)	\$ -	\$ -	(14,774,714)
Public safety	20,580,932	1,085,848	1,781,296	163,640	(17,550,148)	-	-	(17,550,148)
Public works	11,810,717	1,79,553	1,102,229	904,541	(9,624,394)	-	-	(9,624,394)
Public health	9,340,179	1,683,207	5,184,857	-	(2,472,115)	-	-	(2,472,115)
Social and economic services	4,872,820	260,690	1,726,704	-	(2,885,426)	-	-	(2,885,426)
Culture and recreation	5,023,580	1,563,597	207,377	308,623	(2,943,983)	-	-	(2,943,983)
Interest and fiscal charges	213,159	-	-	-	(213,159)	-	-	(213,159)
Total Governmental Activities	71,570,432	7,669,973	10,835,641	2,600,879	(50,463,939)	-	-	(50,463,939)
<b>Business-type Activities:</b>								
Sheriff's office commissary	49,373	35,341	-	-	-	(14,032)	-	(14,032)
Solid waste/landfill	9,053,912	9,203,828	53,574	-	-	203,490	-	203,490
FEC improvement fund	-	-	60,000	-	-	60,000	-	60,000
Total Business-Type Activities	9,103,285	9,239,169	113,574	-	-	249,458	-	249,458
Total Primary Government	\$ 80,673,717	\$ 16,909,142	\$ 10,949,215	\$ 2,600,879	\$ (50,463,939)	\$ 249,458	\$ -	\$ (50,214,481)
<b>General revenues:</b>								
Taxes for general purposes					48,783,547	-	-	48,783,547
Unrestricted grants and contributions					8,698,577	448,015	-	9,146,592
Unrestricted investment earnings (loss on investment)					(269,458)	596,187	-	326,729
Miscellaneous					2,295,422	2,200	-	2,297,622
<b>Transfers - net</b>					8,212	(8,212)	-	-
Total General Revenues and Transfers					59,516,300	1,038,190	-	60,554,490
Change in Net Position					9,052,361	1,287,648	-	10,340,009
Net Position - Beginning of Year					159,601,638	47,872,802	-	207,474,440
Restatements					(159,652)	5,858,543	-	5,698,891
Net Position - Beginning of Year - restated					159,441,986	53,731,345	-	213,173,331
Net Position - End of Year					\$ 168,494,347	\$ 55,018,993	\$ -	\$ 223,513,340

See accompanying notes to the financial statements



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**Flathead County, Montana**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

	2110		2300		2991		4012		Other	Total
	General	Road	Sheriff	ARPA	County Building	Funds	Funds	Governmental	Governmental	
<b>Assets</b>										
Cash and Investments	\$ 12,487,238	\$ 3,931,456	\$ 5,437,155	\$ 18,492,776	\$ 16,821,467	\$ 40,992,934	\$ 98,163,026			
Taxes and Assessments Receivable, Net	376,829	245,835	606,998	-	-	1,072,951	2,302,613			
Special Assessments Receivable	-	-	-	-	-	2,243,322	2,243,322			
Accounts Receivable, Net	12,645	-	130	-	-	327,341	340,116			
Loan Receivable	6,468,468	-	-	-	-	-	6,468,468			
Lease Receivable	-	-	-	-	-	1,249,781	1,249,781			
Interest Receivable	51,103	-	-	-	45,940	60,164	157,207			
Due from Other Funds	623,962	-	-	-	-	175,811	799,773			
Due from Other Governments	171,948	-	51,446	-	-	2,096,331	2,319,725			
Prepaid Expenditures	170,244	-	-	-	-	253,542	423,786			
Inventories	-	1,435,789	-	-	-	380,775	1,816,564			
Advances	-	-	-	-	-	140,000	140,000			
<b>Total Assets</b>	<b>\$ 20,362,437</b>	<b>\$ 5,613,080</b>	<b>\$ 6,095,729</b>	<b>\$ 18,492,776</b>	<b>\$ 16,867,407</b>	<b>\$ 48,992,952</b>	<b>\$ 116,424,381</b>			
<b>Liabilities</b>										
Accounts Payable	\$ 264,507	\$ 589,934	\$ 172,751	\$ 5,000	\$ 44,018	\$ 795,643	\$ 1,871,853			
Accrued Payroll	287,501	124,557	283,557	2,856	-	850,964	1,549,435			
Due to Other Funds	-	-	-	-	-	799,773	799,773			
Unearned Revenue	6,000,000	216,989	-	18,967,510	-	347,731	25,532,230			
Deposits Payable	-	5,000	-	-	-	9,100	14,100			
<b>Total Liabilities</b>	<b>6,552,008</b>	<b>936,480</b>	<b>456,308</b>	<b>18,975,366</b>	<b>44,018</b>	<b>2,803,211</b>	<b>29,767,391</b>			
<b>Deferred Inflows of Resources</b>										
Unavailable revenue-taxes & special assessments	376,829	245,835	606,998	-	-	3,316,273	4,545,935			
Unavailable revenue-lease	-	-	-	-	-	1,213,303	1,213,303			
Unavailable revenue-other	51,103	-	-	81,184	45,940	469,349	647,576			
<b>Total Deferred Inflows of Resources</b>	<b>427,932</b>	<b>245,835</b>	<b>606,998</b>	<b>81,184</b>	<b>45,940</b>	<b>4,998,925</b>	<b>6,406,814</b>			
<b>Fund Balance</b>										
<b>Nonspendable:</b>										
Inventories	-	1,435,789	-	-	-	380,775	1,816,564			
Prepaid Expenditures	170,244	-	-	-	-	253,542	423,786			
<b>Restricted for:</b>										
General Government	-	-	-	-	-	426,585	426,585			
Public Safety	-	-	5,032,423	-	-	1,281,634	6,314,057			
Public Works	-	2,994,976	-	-	-	1,353,523	4,348,499			
Public Health	-	-	-	-	-	4,101,191	4,101,191			
Social & Economic Services	-	-	-	-	-	1,298,098	1,298,098			
Culture & Recreation	-	-	-	-	-	119,376	119,376			
Debt Service	-	-	-	-	-	1,392,284	1,392,284			
Capital Projects	-	-	-	-	-	7,634,190	7,634,190			
<b>Committed for:</b>										
General Government	-	-	-	-	-	5,243,483	5,243,483			
Public Safety	-	-	-	-	-	5,098,240	5,098,240			
Public Works	-	-	-	-	-	703,633	703,633			
Public Health	-	-	-	-	-	138,206	138,206			
Social & Economic Services	-	-	-	-	-	1,540,643	1,540,643			
Culture & Recreation	-	-	-	-	-	2,147,001	2,147,001			
Capital Projects	-	-	-	-	16,777,449	8,530,408	25,307,857			
Unassigned	13,212,253	-	-	(563,774)	-	(451,996)	12,196,483			
<b>Total Fund Balance</b>	<b>13,382,497</b>	<b>4,430,765</b>	<b>5,032,423</b>	<b>(563,774)</b>	<b>16,777,449</b>	<b>41,190,816</b>	<b>80,250,176</b>			
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 20,362,437</b>	<b>\$ 5,613,080</b>	<b>\$ 6,095,729</b>	<b>\$ 18,492,776</b>	<b>\$ 16,867,407</b>	<b>\$ 48,992,952</b>	<b>\$ 116,424,381</b>			

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, 2023**

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

<b>Total Fund Balances - Governmental Funds</b>	\$	80,250,176
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		111,226,307
Other assets are not available for current-period expenditures and, therefore, are deferred in the funds.		5,193,511
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.		12,719,939
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		(10,044,972)
Net other post employment benefit asset reported in the statement of net position is not a financial resource and is not reported as liability in the government funds.		(201,612)
Contributions to the pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position		7,897,414
OPEB deferrals are deferred inflows of resources on the Statement of Net Position		(189,995)
Pension plan deferrals are deferred inflows of resources on the Statement of Net Position		(3,458,064)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds		(34,790,164)
Accrued interest payable is included in net position but is excluded from fund balances until due and payable.		(108,193)
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>168,494,347</b>

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, 2023**

	General	Road	Sheriff	ARPA	County Building	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes and Assessments	\$ 7,972,764	\$ 4,914,799	\$ 12,681,400	\$ -	\$ -	\$ -	\$ 48,811,310
Licenses and Permits	164,309	51,672	-	-	-	-	486,093
Intergovernmental Revenue	5,990,946	1,967,549	623,103	641,728	-	11,754,207	20,977,533
Charges for Services	1,582,626	332,852	377,632	-	-	3,846,120	6,139,230
Fines and Forfeitures	498,851	-	-	-	-	28,792	527,643
Miscellaneous Revenue	558,899	161,087	354,476	-	-	1,934,936	3,009,398
Investment Earnings	426,312	-	-	-	339,017	498,385	1,263,714
Net increase (decrease) in fair market value of investments	(181,487)	(18,988)	(48,061)	(293,470)	(111,032)	(269,246)	(922,284)
Total Revenues	17,013,220	7,408,971	13,988,550	348,258	227,985	41,305,653	80,292,637
<b>Expenditures:</b>							
<b>Current Operations:</b>							
General Government	9,931,362	-	303,818	630,727	-	5,604,586	16,470,493
Public Safety	514,630	11,419	10,593,726	-	-	7,741,272	18,861,047
Public Works	64,931	5,796,725	-	-	-	3,433,392	9,295,048
Public Health	1,024,007	-	263,092	-	-	7,933,273	9,220,372
Social and Economic Services	84,920	-	-	-	-	4,502,802	4,587,722
Culture and Recreation	42,551	-	-	-	-	4,775,111	4,817,662
Debt Service:							
Principal	-	353,196	-	-	-	702,328	1,055,524
Interest and Fiscal Changes	-	14,536	-	-	-	196,840	211,376
Capital Outlay	185,400	2,406,531	1,237,611	11,000	2,904,505	4,137,898	10,882,945
Miscellaneous	30,340	-	-	-	-	1,653,982	1,684,322
Total Expenditures	11,878,141	8,582,407	12,398,247	641,727	2,904,505	40,681,484	77,086,511
Excess (deficiency) of Revenues over (under) Expenditures	5,135,079	(1,173,436)	1,590,303	(293,469)	(2,676,520)	624,169	3,206,126
<b>Other Financing Sources (Uses):</b>							
Transfers in	47,100	1,127,653	-	-	3,841,026	9,304,476	14,320,255
Transfers (out)	(5,359,703)	(853,091)	(728,943)	-	-	(7,370,306)	(14,312,043)
Issuance of debt	-	686,212	-	-	-	135,431	821,643
Proceeds from the sale of general capital assets	-	-	2,000	-	-	-	2,000
Total Other Financing Sources and (Uses)	(5,312,603)	960,774	(726,943)	-	3,841,026	2,069,601	831,855
Net Change in Fund Balances	(177,524)	(212,662)	863,360	(293,469)	1,164,506	2,693,770	4,037,981
Fund Balances - Beginning of Year	12,260,879	4,643,427	4,169,063	(276,192)	15,612,943	39,851,613	76,261,733
Restatements	1,299,142	-	-	5,887	-	(1,354,567)	(49,538)
Fund Balances - End of Year	\$ 13,382,497	\$ 4,430,765	\$ 5,032,423	\$ (563,774)	\$ 16,777,449	\$ 41,190,816	\$ 80,250,176

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, 2023**

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

<b>Net change in fund balances - total governmental funds</b>	\$	4,037,981
<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		10,882,945
- Depreciation expense		(7,112,123)
<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		(2,000)
- Gain on the disposal of capital assets		(961,287)
<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>		
		(125,383)
<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>		
		141,956
<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>		
		(101,475)
<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>		
		179,591
<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>		
		774,423
<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>		
		(1,250,036)
<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		(821,643)
- Principal payments on long-term debt		1,055,524
- Accrued interest on long-term debt		(1,783)
<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>		
		2,355,671
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>9,052,361</u></b>

See accompanying notes to the financial statements

**Flathead County, Montana**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**June 30, 2023**

	Business-type Activities			Governmental Activities
	Major Enterprise Funds		Totals	Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Fund		
<b>Assets</b>				
<b>Current Assets:</b>				
Cash and Investments	\$ 21,341,874	\$ 515,504	\$ 21,857,378	\$ 14,122,505
Taxes and Assessments Receivable, net	388,357	-	388,357	-
Accounts Receivable, net	620,976	-	620,976	-
Prepaid Expenses	-	-	-	-
Interest Receivable	92,228	1,408	93,636	38,580
Advances	-	-	-	-
Total Current Assets	<u>22,443,435</u>	<u>516,912</u>	<u>22,960,347</u>	<u>14,161,085</u>
<b>Noncurrent Assets:</b>				
Restricted cash and investments	12,420,385	-	12,420,385	-
Capital assets:				
Capital Assets - Land	6,574,829	-	6,574,829	-
Capital Assets - Construction in Progress	73,462	-	73,462	-
Capital Assets - Depreciable, net	23,105,473	8,340	23,113,813	-
Special Assessment Receivable	483,015	-	483,015	-
Other post employment benefits (OPEB)	-	-	-	-
Total Noncurrent Assets	<u>42,657,164</u>	<u>8,340</u>	<u>42,665,504</u>	<u>-</u>
Total Assets	<u>65,100,599</u>	<u>525,252</u>	<u>65,625,851</u>	<u>14,161,085</u>
<b>Deferred outflows of resources</b>				
Contribution to pension plans in current fiscal year	262,938	-	262,938	-
Total deferred outflows of resources	<u>262,938</u>	<u>-</u>	<u>262,938</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>65,363,537</u>	<u>525,252</u>	<u>65,888,789</u>	<u>14,161,085</u>
<b>Current Liabilities:</b>				
Accounts Payable	184,426	3,600	188,026	629,234
Accrued Payroll	140,400	-	140,400	-
Liability for Compensated Absences - Current portion	156,554	-	156,554	-
Total Current Liabilities	<u>481,380</u>	<u>3,600</u>	<u>484,980</u>	<u>629,234</u>
<b>Noncurrent Liabilities:</b>				
Landfill closure and postclosure liability	9,173,964	-	9,173,964	-
Liability for Compensated Absences - Net of Current Portion	52,185	-	52,185	-
Other post employment benefits (OPEB) liability	13,429	-	13,429	-
Net pension liability	1,732,652	-	1,732,652	-
Total Noncurrent Liabilities	<u>10,972,230</u>	<u>-</u>	<u>10,972,230</u>	<u>-</u>
Total Liabilities	<u>11,453,610</u>	<u>3,600</u>	<u>11,457,210</u>	<u>629,234</u>
<b>Deferred Inflows of Resources</b>				
Pension deferrals	218,445	-	218,445	-
OPEB deferrals	6,052	-	6,052	-
Total Deferred Inflows of Resources	<u>224,497</u>	<u>-</u>	<u>224,497</u>	<u>-</u>
<b>Net Position</b>				
Net position, investment in capital assets	29,753,764	8,340	29,762,104	-
Unrestricted	23,931,666	513,312	24,444,978	13,531,851
Total Net Position	<u>53,685,430</u>	<u>521,652</u>	<u>54,207,082</u>	<u>13,531,851</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 65,363,537</u>	<u>\$ 525,252</u>	<u>\$ 65,888,789</u>	<u>\$ 14,161,085</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, 2023**

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

<b>Total Net Position - Proprietary Funds</b>	\$	54,207,082
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.		811,911
<b>Net Position Business-Type Activities</b>	\$	55,018,993

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, 2023**

	Business-type Activities			Governmental Activities
	Major Enterprise Fund	Nonmajor	Total	Internal Service
	Solid Waste Disposal	Enterprise Funds		
<b>Operating Revenues:</b>				
Charges for services	\$ 9,158,559	\$ 35,341	\$ 9,193,900	\$ 7,200,549
Miscellaneous revenues	448,015	-	448,015	275,350
Total Operating Revenues	<u>9,606,574</u>	<u>35,341</u>	<u>9,641,915</u>	<u>7,475,899</u>
<b>Operating Expenses:</b>				
Personnel	2,892,948	-	2,892,948	-
Supplies	927,732	8,523	936,255	-
Purchased Services	2,587,643	39,807	2,627,450	4,271,377
Fixed Charges	945,754	-	945,754	876,300
Depreciation	1,786,365	1,043	1,787,408	-
Total Operating Expenses	<u>9,140,442</u>	<u>49,373</u>	<u>9,189,815</u>	<u>5,147,677</u>
Operating Income (Loss)	<u>466,132</u>	<u>(14,032)</u>	<u>452,100</u>	<u>2,328,222</u>
<b>Nonoperating Revenues:</b>				
Intergovernmental revenue	53,574	60,000	113,574	-
Investment Earnings	776,068	10,881	786,949	309,380
Net decrease in fair market value of investments	(204,665)	(4,660)	(209,325)	(131,569)
Gain (loss) on sale of capital asset	2,200	-	2,200	-
Total Nonoperating Revenues	<u>627,177</u>	<u>66,221</u>	<u>693,398</u>	<u>177,811</u>
Income Before Transfers	1,093,309	52,189	1,145,498	2,506,033
Transfers In	-	30,000	30,000	-
Transfers Out	(38,212)	-	(38,212)	-
Change in net position	<u>1,055,097</u>	<u>82,189</u>	<u>1,137,286</u>	<u>2,506,033</u>
Net Position - Beginning of Year	46,771,790	439,463	47,211,253	11,025,818
Restatements	5,858,543	-	5,858,543	-
Net Position - End of Year	<u>\$ 53,685,430</u>	<u>\$ 521,652</u>	<u>\$ 54,207,082</u>	<u>\$ 13,531,851</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, 2023**

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

<b>Net Change in Net Position - Total Proprietary Funds</b>	\$	1,137,286
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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.

<b>Change in Net Position of Business-Type Activities</b>	\$	<u>150,362</u>
		<u><u>1,287,648</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, 2023**

	Business-Type Activities			Governmental Activities
	Major Enterprise			Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Funds	Total	
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 9,881,395	\$ 35,341	\$ 9,916,736	\$ 7,475,899
Cash Payments to Vendors	(5,055,307)	(45,062)	(5,100,369)	(5,096,969)
Cash Payments to Employees and Related Benefits	(2,771,816)	-	(2,771,816)	-
Net Cash Provided (Used) by Operating Activities	<u>2,054,272</u>	<u>(9,721)</u>	<u>2,044,551</u>	<u>2,378,930</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Transfers to Other Funds	(38,212)	-	(38,212)	-
Transfers from Other Funds	-	30,000	30,000	-
Intergovernmental Operating Grants	53,574	60,000	113,574	-
Net Cash Provided by Non-Capital Financing Activities	<u>15,362</u>	<u>90,000</u>	<u>105,362</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Sale of Capital assets	4,895,004	-	4,895,004	-
Acquisition and Construction of Capital Assets	(6,703,307)	-	(6,703,307)	-
Net Cash Used by Capital and Related Financing Activities	<u>(1,808,303)</u>	<u>-</u>	<u>(1,808,303)</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Interest on Investments	732,863	10,112	742,975	288,028
Unrealized loss on investment	(204,664)	(4,661)	(209,325)	(131,569)
Net Cash Provided by Investing Activities	<u>528,199</u>	<u>5,451</u>	<u>533,650</u>	<u>156,459</u>
Net Change in Cash and Cash Equivalents	789,530	85,730	875,260	2,535,389
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>32,972,729</u>	<u>429,774</u>	<u>33,402,503</u>	<u>11,587,116</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 33,762,259</u>	<u>\$ 515,504</u>	<u>\$ 34,277,763</u>	<u>\$ 14,122,505</u>
<b>Shown on the Statement of Fund Net Position as:</b>				
Cash and Investments	\$ 13,464,850	\$ 515,504	\$ 13,980,354	\$ 14,122,505
Restricted Cash and Investments	20,297,409	-	20,297,409	-
<b>Total Cash and Cash Equivalents at End of Year</b>	<u>\$ 33,762,259</u>	<u>\$ 515,504</u>	<u>\$ 34,277,763</u>	<u>\$ 14,122,505</u>
<b>Reconciliation of Income from Operations to Cash from Operations</b>				
Operating Income	\$ 466,132	\$ (14,032)	\$ 452,100	\$ 2,328,222
Adjustments to Reconcile Operating Income to Net Cash				
Operating Activities:				
Changes in Assets, Deferred Outflows of Resources Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable, Net	(458,276)	-	(458,276)	-
Decrease in Assessments Receivable, Net	26,091	-	26,091	-
(Decrease) Increase in Accounts Payable	(614,985)	3,268	(611,717)	50,708
Increase in Prepaid Expense	20,807	-	20,807	-
Increase in Compensated Absences Payable	(71,845)	-	(71,845)	-
Decrease in Accrued Payroll	39,425	-	39,425	-
Non-Cash Items:				
Depreciation	1,786,365	1,043	1,787,408	-
Increase in Landfill Closure/Postclosure Liability	707,006	-	707,006	-
Increase in Pension Payable	137,027	-	137,027	-
Increase in OPEB Liability	16,525	-	16,525	-
Net Cash Provided (used) by Operating Activities	<u>\$ 2,054,272</u>	<u>\$ (9,721)</u>	<u>\$ 2,044,551</u>	<u>\$ 2,378,930</u>

See accompanying notes to the financial statements



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**Flathead County, Montana**  
**Statement of Fiduciary Net Position-Fiduciary Funds**  
**June 30, 2023**

	Custodial Funds	
	Custodial Funds	External Investment Pool
<b>Assets</b>		
Cash and Investments	\$ 12,324,704	\$ 88,425,595
Taxes Receivables	4,650,373	-
Accounts Receivable, net	65,603	-
Interest Receivable	138,150	-
Prepaid Expense	2,727	-
Advance	168,149	-
Lease Receivable	2,671,367	-
Note Receivable	-	-
Land	2,269,085	-
Depreciable capital assets	4,236,525	-
Total Assets	26,526,683	88,425,595
<b>Liabilities</b>		
Accounts payable	976,213	-
Due to other funds	461,256	-
Deposits payable	1,291,450	-
Notes payable	6,468,468	-
Total Liabilities	9,197,387	-
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	2,986,322	-
<b>Net Position</b>		
Restricted for:		
Pool participants	-	88,425,595
Individual, organization and other governments	14,342,974	-
Total Net Position	\$ 14,342,974	\$ 88,425,595

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, 2023**

	<u>Custodial Funds</u>	
	<u>Custodial Funds</u>	<u>External Investment Pool</u>
<b>Additions:</b>		
Contributions		
Tax for other governments	\$ 66,342,133	\$ -
Contributions to investment pool	-	68,390,602
Interest Income (net of unrealized loss)	831,188	(738,329)
Miscellaneous	28,250,828	-
Total Additions	<u>95,424,149</u>	<u>67,652,273</u>
<b>Deductions:</b>		
Payments to other governments	92,682,748	-
Distribution to investment pool	-	75,958,432
Total Deductions	<u>92,682,748</u>	<u>75,958,432</u>
Change in Net Position	2,741,401	(8,306,159)
Net Position - Beginning of Year	11,601,573	100,451,463
Restatements	-	(3,719,709)
Net Position - End of Year	<u>\$ 14,342,974</u>	<u>\$ 88,425,595</u>

See accompanying notes to the financial statements

**NOTES TO THE FINANCIAL STATEMENTS**



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COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023: Statement No. 96, Subscription-Based Information Technology Arrangements. The goal of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. As a result of implementation, SBITA assets and SBITA liabilities increased by \$135,431 at the beginning of the fiscal year.

Beginning in fiscal year 2011, the County implemented the reporting requirements of GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this statement was to clarify the reporting of governmental fund balance classifications and governmental fund type definitions. During fiscal year 2023, the County PILT Fund was combined with General Fund for reporting purposes as GASB No. 54 states the general fund should be the only fund that reports a positive unassigned fund balance. The beginning fund balances of the General Fund and PILT fund were restated for this change. Details of the restatement can be found in note 17.

**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, 2023

**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, 2023, 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.

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.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Basic Financial Statements (continued)**

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.

***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.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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.

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.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

***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.

Road Fund

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.

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, 2023

**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, 2023

**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, 2023

**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:

<b>Assets</b>	<b>Primary Government Years</b>	<b>Component Unit Years</b>
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, 2023

**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, 2023

**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, 2023, 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	\$ 22,334	\$ -	\$ -	\$ -	\$ 22,334	
Cash in pooled bank deposits	11,208,191	3,554,718	840,964	8,775,294	24,379,167	
Cash in non-pooled bank deposits	-	-	3,380,510	-	3,380,510	
Cash with Fiscal Agents	664,724	-	-	-	664,724	
Pooled investments:						
Non-negotiable Certificates of Deposit	223,405	70,854	16,762	174,912	485,933	Level 2
U.S. Government Securities	59,074,655	18,735,737	4,432,436	46,251,660	128,494,488	Level 2
STIP	40,244,871	12,763,804	3,019,616	31,509,149	87,537,440	
Non-pooled investments:						
Non-negotiable Certificates of Deposit	-	-	125,000	-	125,000	
State Short-term Investment Pool (STIP)	-	-	509,416	1,714,580	2,223,996	
	<u>\$ 111,438,180</u>	<u>\$ 35,125,113</u>	<u>\$ 12,324,704</u>	<u>\$ 88,425,595</u>	<u>\$ 247,313,592</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, 2023

**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, \$1,007,873 was covered by federal depository insurance; \$24,793,892 was covered by securities held by the pledging bank's trust department but not in the County's name, \$128,494,488 was invested in US government backed securities, and \$88,742,604 was invested in STIP for the County. 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, 2023, the amount of collateral held for County deposits equaled or exceeded the amount required.

FCEDA has \$25,422 covered by federal depository insurance; \$3,083,148 was covered by securities held by the pledging banks trust department. FCEDA has \$509,416 invested in STIP.

**Cash with Fiscal Agent**

Fiscal agent deposits of \$664,724 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, 2023, 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		
<b>Primary Government Investments</b>							
Non-negotiable Certificates of Deposit	\$ 249,293	\$ 236,640	\$ -	\$ -	\$ -	\$ 485,933	NR
STIP	89,252,020	-	-	-	-	89,252,020	NR
Freddie Mac	-	-	-	-	-	-	AA+
Federal Home Loan Bank	32,502,160	32,195,759	24,106,235	21,100,759	979,802	110,884,715	AA+
Federal Home Loan Mtg Corp	5,906,747	3,907,319	1,970,980	1,921,990	-	13,707,036	AA+
Federal National Mortgage Assoc - CMO	-	995,255	-	-	-	995,255	AA+
Federal Farm Credit Bank	1,948,076	959,406	-	-	-	2,907,482	AA+
<b>Total Primary Government Investments</b>	<b>\$ 129,858,296</b>	<b>\$ 38,294,379</b>	<b>\$ 26,077,215</b>	<b>\$ 23,022,749</b>	<b>\$ 979,802</b>	<b>\$ 218,232,441</b>	

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023

**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, 2023.

**Statement of Net Position**

Net position held in trust for all pool participants:

Equity of internal pool participants	\$ 158,887,997
Equity of external pool participants	<u>88,425,595</u>
Total equity	<u><u>\$ 247,313,592</u></u>

**Condensed Statement of Changes in Net Position**

	<u>Internal</u>	<u>External</u>
Investment Earnings	\$ 2,862,170	\$ 1,609,625
Unrealized loss on investments	(4,067,682)	(2,347,954)
Contribution to trust	129,420,066	68,390,602
Distributions paid	(100,086,131)	(75,958,432)
Net Change at beginning of year	130,759,574	100,451,463
Restatement	-	(3,719,709)
Net position at end of year	<u><u>158,887,997</u></u>	<u><u>88,425,595</u></u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the governmental activities for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 14,819,016	\$ -	\$ -	\$ -	\$ -	\$ 14,819,016
Construction in Progress	9,911,140	1,733,287	-	(9,239,540)	-	2,404,887
Other Capital Assets:						
Buildings	47,927,709	2,537,649	(1,155,173)	6,377,782	-	55,687,967
Improvements-Other than buildings	16,339,854	302,323	(544,189)	253,251	-	16,351,239
Machinery & Equipment	38,673,816	3,306,737	(799,497)	2,559,493	-	43,740,549
Leased Asset-Machinery & Equipment	618,843	686,213	(61,123)	-	-	1,243,933
Infrastructure	44,144,312	2,108,755	-	-	-	46,253,067
Intangibles	1,638,093	72,550	(59,414)	49,014	-	1,700,243
Leased Asset-Software	-	135,431	-	-	-	135,431
<b>Total capital assets</b>	<b>174,072,783</b>	<b>10,882,945</b>	<b>(2,619,396)</b>	<b>-</b>	<b>-</b>	<b>182,336,332</b>
Less: Accumulated Depreciation/Amortization on						
Buildings	(16,244,586)	(1,593,498)	344,834	-	-	(17,493,250)
Improvements-Other than buildings	(6,135,755)	(629,277)	503,633	-	-	(6,261,399)
Machinery & Equipment	(26,707,744)	(3,011,190)	687,105	-	-	(29,031,829)
Leased Asset-Machinery & Equipment	(221,748)	(291,828)	61,123	-	-	(452,453)
Infrastructure	(15,221,112)	(1,486,127)	-	-	-	(16,707,239)
Intangibles	(1,123,066)	(66,345)	59,414	-	-	(1,129,997)
Leased Asset-Software	-	(33,858)	-	-	-	(33,858)
<b>Total accumulated depreciation</b>	<b>(65,654,011)</b>	<b>(7,112,123)</b>	<b>1,656,109</b>	<b>-</b>	<b>-</b>	<b>(71,110,025)</b>
<b>Total Capital Assets (net)</b>	<b>\$ 108,418,772</b>	<b>\$ 3,770,822</b>	<b>\$ (963,287)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 111,226,307</b>

Capital asset activity for the business-type activities for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 6,574,829	\$ -	\$ -	\$ -	\$ -	\$ 6,574,829
Construction in Progress	4,382,320	68,484	-	(4,377,342)	-	73,462
Other Capital Assets:						
Buildings	2,257,298	28,720	-	-	-	2,286,018
Improvements-Other than buildings	20,994,043	577,310	(1,103,998)	4,376,842	-	24,844,197
Machinery & Equipment	9,786,607	1,135,989	(133,258)	500	-	10,789,838
Infrastructure	3,623,696	-	-	-	-	3,623,696
Intangibles	186,319	-	-	-	-	186,319
<b>Total capital assets</b>	<b>47,805,112</b>	<b>1,810,503</b>	<b>(1,237,256)</b>	<b>-</b>	<b>-</b>	<b>48,378,359</b>
Less: Accumulated Depreciation/Amortization on						
Buildings	(376,945)	(46,008)	-	-	-	(422,953)
Improvements-Other than buildings	(11,615,495)	(906,363)	1,103,998	-	-	(11,417,860)
Machinery & Equipment	(5,507,692)	(617,608)	133,258	-	-	(5,992,042)
Infrastructure	(491,442)	(180,166)	-	-	-	(671,608)
Intangibles	(74,528)	(37,264)	-	-	-	(111,792)
<b>Total accumulated depreciation</b>	<b>(18,066,102)</b>	<b>(1,787,409)</b>	<b>1,237,256</b>	<b>-</b>	<b>-</b>	<b>(18,616,255)</b>
<b>Total Capital Assets (net)</b>	<b>\$ 29,739,010</b>	<b>\$ 23,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,762,104</b>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 3 - CAPITAL ASSETS (CONTINUED)**

Governmental depreciation/amortization expense was allocated to functions for the fiscal year ended June 30, 2023, as follows:

Governmental Activities:	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government	\$ 1,991,285.00	\$ 49,684	\$ 2,040,969
Public Safety	1,470,646	16,876	1,487,522
Public Works	2,389,944	285,614	2,675,558
Public Health	285,585	2,100	287,685
Social & Economic Services	316,090	37,757	353,847
Culture & Recreation	266,542		266,542
Total governmental activities depreciation/amortization expense	<u>\$ 6,720,092</u>	<u>\$ 392,031</u>	<u>\$ 7,112,123</u>

Business-type activities depreciation expense was allocated for the fiscal year ended June 30, 2023, as follows:

Solid Waste/Landfill	\$1,786,366
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, 2023:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 2,344,799	\$ -	\$ (75,714)	\$ 2,269,085
Construction in progress	-	32,042	-	32,042
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>32,042</u>	<u>(1,909,667)</u>	<u>6,935,304</u>
Less: Accumulated Depreciation/Amortization on				
Buildings	1,313,292	43,344	(1,356,636)	-
Improvements and infrastructure	307,876	121,818	-	429,694
Total accumulated depreciation	<u>1,621,168</u>	<u>165,162</u>	<u>(1,356,636)</u>	<u>429,694</u>
Total Capital Assets (net)	<u>7,191,761</u>	<u>(133,120)</u>	<u>(553,031)</u>	<u>6,505,610</u>

Custodial Component unit depreciation expense for FCEDA was charged to functions for the fiscal year ended June 30, 2023, as follows:

Community Development	\$165,162
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COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 4 - UNEARNED REVENUE**

The County has recorded unearned revenues of \$25,532,230 for governmental activities. This includes dust cost share revenue for road of \$216,989, advance ticket sales for the Fair of \$142,971, advance park rental fees of \$6,455, and advanced grants in the amounts of \$25,165,815.

**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, 2023, 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	\$ 2,349,012	\$ -	\$ 305,199	-	\$ 2,043,813	\$ 252,685
GO Bond Debt	3,275,000	-	360,000	-	2,915,000	370,000
Direct borrowings						
Lease & SBITA	402,717	821,643	390,325	110,114	944,149	272,248
Compensated Absences	4,040,536	330,132	228,658	-	4,142,010	3,106,508
Total	<u>\$ 10,067,265</u>	<u>\$ 1,151,775</u>	<u>\$ 1,284,182</u>	<u>\$ 110,114</u>	<u>\$ 10,044,972</u>	<u>\$ 4,001,441</u>

Business-Type Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Solid Waste Comp Absences	\$ 280,584	\$ -	\$ 71,845	\$ 208,739	\$ 156,554



COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023, were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Pymt	Balance
							June 30, 2023
SID #138	9/21/2004	2.5-5.0%	20 year	7/1/2025	\$ 523,000	Varies	\$ 85,000
SID #140	6/21/2007	4.4-4.5%	20 year	7/1/2027	152,777	Varies	50,000
SID #141	6/21/2007	4.4-4.5%	20 year	7/1/2027	180,695	Varies	-
SID #143	8/28/2008	4.60%	15 year	7/1/2023	344,000	Varies	14,000
SID #144	8/28/2008	4.60%	15 year	7/1/2023	430,820	Varies	10,820
SID #145	8/28/2008	4.70%	20 year	7/1/2028	274,000	Varies	64,000
SID #146	6/3/2010	5.00%	20 year	7/1/2030	173,000	Varies	65,000
SID #147	8/31/2009	4.75%	20 year	7/1/2029	203,500	Varies	50,500
SID #149	7/21/2010	5.20%	20 year	7/1/2030	368,000	Varies	140,000
SID #152	5/21/2012	4.75%	15 year	7/1/2027	49,310	Varies	15,000
SID #153	7/20/2012	4.90%	20 year	7/1/1932	246,210	Varies	121,000
SID #154	5/17/2013	3.95%	15 year	7/1/2028	137,800	Varies	192,048
SID #155	8/7/2014	4.00%	20 year	7/1/2034	360,000	Varies	54,000
SID #155	8/7/2014	3.60%	20 year	7/1/2034	720,000	Varies	405,940
SID #156	9/15/2015	2.50%	20 year	7/1/2035	1,019,835	Varies	620,000
SID #157	7/24/2016	1.50%	10 year	7/1/2026	57,000	Varies	21,000
SID #158	6/20/2020	2.80%	20 year	7/1/2040	162,805	Varies	135,505
<b>Total</b>					<u>\$ 5,577,280</u>		<u>\$ 2,043,813</u>

Annual requirement to amortize special assessment bond debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
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	192,053	35,034	227,087
2029-2033	720,658	89,625	810,283
2034-2038	240,417	12,384	252,801
2039-2041	23,254	999	24,253
Total	<u>\$ 2,043,813</u>	<u>\$ 354,005</u>	<u>\$ 2,397,818</u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023, were as follows:

<b>Purpose</b>	<b>Origination Date</b>	<b>Interest Rate</b>	<b>Bond Term</b>	<b>Maturity Date</b>	<b>Loan Amount</b>	<b>Annual Payment</b>	<b>Balance June 30, 2023</b>
911 Center	5/7/2019	3.0%-4.0%	10	7/1/2029	4,010,000	Varies	\$ 2,915,000

Annual requirement to amortize general obligation bond debt:

<b>For Fiscal Year Ended</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payments</b>
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	425,000	45,500	470,500
2029-2030	925,000	37,500	962,500
<b>Total</b>	<b>\$2,915,000</b>	<b>\$ 394,775</b>	<b>\$ 3,309,775</b>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

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 eleven 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
2023 Grader Lease EB700421	6/13/2023	5.49%	5 yrs	6/30/2028	38,073
2023 Grader Lease EB700364	12/6/2022	5.49%	5 yrs	12/31/2027	38,073
2023 Grader Lease EB700363	11/10/2022	5.49%	5 yrs	11/30/2027	38,073
2023 Grader Lease EB700362	11/10/2022	5.49%	5 yrs	11/30/2027	38,073

The total amount of lease assets and related accumulated amortization for the fiscal year end June 30, 2023, are as follows:

	<b>Governmental Activities</b>
Intangible right-to-use (RTU) lease assets being amortized	
Lease asset-machinery & equipment	\$ 1,243,933
Less accumulated amortization for:	
Lease asset-machinery & equipment	<u>(452,453)</u>
Total lease asset value	<u><u>\$ 791,480</u></u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

As of June 30, 2023, the principal and interest requirements to maturity are as follows:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 239,572	\$ 38,323	\$ 277,895
2025	252,443	28,251	280,694
2026	197,499	17,675	215,174
2027	150,704	7,981	158,685
2028	-	-	-
Total	<u>\$ 840,218</u>	<u>\$ 92,230</u>	<u>\$ 932,448</u>

On July 1, 2022, Flathead County entered into a 48-month subscription for the use of VIA Mobility LLC. An initial subscription liability was recorded in the amount of \$135,431. As of 06/30/2023, the value of the subscription liability is \$103,931. Flathead County is required to make monthly fixed payments of \$3,150. The subscription has an interest rate of 5.75%. The value of the right to use asset as of June 30, 2023 of \$135,431 with accumulated amortization of \$33,858 is included with Software on the Subscription Class activities table found below.

<u>Lease</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Lease Term</u>	<u>Maturity Date</u>	<u>Annual Payment</u>
VIA Mobility LLC Software	7/1/2022	5.750%	4	6/30/2026	\$ 37,800

**Governmental  
Activities**

Intangible right-to-use (RTU) lease assets being amortized	
Lease asset-subscription	\$ 135,431
Less accumulated amortization for:	
Lease asset-subscription	(33,858)
Total lease asset value	<u>\$ 101,573</u>

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 32,676	\$ 5,124	\$ 37,800
2025	34,605	3,195	37,800
2026	36,650	1,150	37,800
Total	<u>\$ 103,931</u>	<u>\$ 9,469</u>	<u>\$ 113,400</u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

**Custodial Component Unit-FCEDA**

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, 2023, was \$6,468,468. The schedule of the minimum principal and interest payments is as follows:

Fiscal Year Ended	Principal	Interest	Total Payments
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	273,669	216,331	490,000
2029-2033	1,543,397	906,603	2,450,000
2034-2038	1,881,393	568,607	2,450,000
2039-2043	1,777,555	162,306	1,939,861
Total	<u>\$ 6,468,468</u>	<u>\$ 2,821,393</u>	<u>\$ 9,289,861</u>

**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.

COUNTY OF FLATHEAD  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023

**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 30<sup>th</sup> and the following May 31<sup>st</sup>. 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 30<sup>th</sup> and May 31<sup>st</sup>. 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 30<sup>th</sup>.

Taxable valuations, mill values, and mill levies for November 2022 and May 2023 property tax billings were as follows:

	<b>Taxable Valuation</b>	<b>Valuation of Tax Increment</b>	<b>Value of Mill</b>	<b>Mills Levied</b>
County-Wide Levies	\$ 337,023,564	\$ 3,599,977	\$ 337,024	96.46
County Outside of Kalispell	280,403,695	1,181,826	280,404	3.99
County Outside of all Cities	222,050,331	-	222,050	23.25

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 \$4,781,803. 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.

COUNTY OF FLATHEAD  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023

**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, 2023, taxes remaining under protest totaled \$517,935.

**Rural Special Improvement Districts (RSIDs)**

As of June 30, 2023, delinquent assessments on RSIDs were \$36,114. 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.

**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. The County Attorney has made no evaluation as to the outcome of each case and the probable outcome of each case is unknown. Accordingly, no provision has been made in the financial statement.

**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.

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
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	273,669	216,331	490,000
2029-2033	1,543,397	906,603	2,450,000
2034-2038	1,881,393	568,607	2,450,000
2039-2042	1,777,555	162,306	1,939,861
Total	<u>\$ 6,468,468</u>	<u>\$ 2,821,393</u>	<u>\$ 9,289,861</u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 8 – LOAN AND LEASE RECEIVABLE (CONTINUED)**

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:

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

Lease Revenue	
Building	\$ 137,136
Interest revenue	39,840
Total Revenue	<u>\$ 176,976</u>

Future minimum lease receipts are as follows:

<b>FY Maturity Analysis</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Receipts</b>
2024	\$ 141,293	\$ 35,683	\$ 176,976
2025	145,576	31,400	176,976
2026	149,989	26,987	176,976
2027	154,536	22,440	176,976
2028	159,220	17,756	176,976
2029-2031	499,167	23,720	522,887
<b>Total Future Receipts</b>	<b>\$ 1,249,781</b>	<b>\$ 157,986</b>	<b>\$ 1,407,767</b>

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, 2023 was \$80,046 and \$7,204, respectively.



COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 9 - DEFICIT FUND BALANCES/NET POSITION**

The following funds had deficit fund balances at year end:

<b>Fund Name</b>	<b>Amount</b>	<b>Reason for Deficit</b>	<b>How deficit will be eliminated</b>
#2855 State 911	(61)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#2953 Rural Fire Capacity	(72)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#2965 Mental Health	(780)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#2976 Immunization	(1,319)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#2991 ARPA	(563,774)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#2994 DNRC ARPA	(409,195)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#3549 RSID #149 Swan Horseshoe	(12,172)	Expenditures exceeded revenues for FY 2023	Tax Collection in FY 2024
#3554 RSID #154 Little Mountain	(19,557)	Expenditures exceeded revenues for FY 2023	Tax Collection in FY 2024
#4259 Evergreen Sidewalk	(7,564)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024
#7016 Subdivision Trust	(1,276)	Expenditures exceeded revenues for FY 2023	Grant Collect in FY 2024

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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	2922-High Intensity Drug Trafficking Area, Non major governmental fund	\$ 39,821
1000-General Fund, Major governmental fund	2928-War Supplemental Grant, Non major governmental fund	12,828
1000-General Fund, Major governmental fund	2934-JAG Grant, Non Major governmental fund	35,314
1000-General Fund, Major governmental fund	2936-National Childrens Alliance, Non major governmental fund	11,955
1000-General Fund, Major governmental fund	2994-DNRC ARPA	524,044
2270-Health Fund, Non major	2961-PREP Grant, Non major governmental fund	3,237
2270-Health Fund, Non major	2965-Community youth Suicide Prevention, Non major governmental fund	105,479
2270-Health Fund, Non major	2974-Consortia II/Ryan White, Non major governmental fund	2,659
3400-RSID Revolving Fund, Non major	3549-Swan Horseshoe RSID #149, Non major governmental fund	34,812
3400-RSID Revolving Fund, Non major	3554-Little Mountain RSID #154, Non major governmental fund	29,624
		<u>\$ 799,773</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 2023:

	Transfers in:							Total Transfers Out
	General	Road	County Building	Nonmajor Governmental	Solid Waste	Nonmajor Enterprise		
<b>Transfers out:</b>								
General Fund	\$ -	\$ 1,127,653	\$ 3,348,822	\$ 883,228	\$ -	\$ -	\$ -	\$ 5,359,703
Road	-	-	-	853,091	-	-	-	853,091
Sheriff	-	-	-	728,943	-	-	-	728,943
Nonmajor governmental funds	47,100	-	492,204	6,831,002	-	-	-	7,370,306
Solid Waste	-	-	-	8,212	-	30,000	-	38,212
Nonmajor Enterprise	-	-	-	-	38,212	-	-	38,212
<b>Total transfers in</b>	<b>\$ 47,100</b>	<b>\$ 1,127,653</b>	<b>\$ 3,841,026</b>	<b>\$ 9,304,476</b>	<b>\$ 38,212</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 14,388,467</b>

COUNTY OF FLATHEAD  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023

**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.

<b>Flathead County's Proportionate Sum of PERS and SRS pension amounts - combined:</b>				
	<b>County's Proportionate Share Associated With Total Pension</b>			<b>Amount</b>
	<b>PERS</b>	<b>SRS</b>		
Net pension liability	\$ 26,778,456	\$ 9,744,360	\$	36,522,816
Deferred outflows of resources	\$ 4,063,741	\$ 4,096,611	\$	8,160,352
Deferred inflows of resources	\$ 3,376,093	\$ 300,416	\$	3,676,509
Pension expense	\$ 2,014,395	\$ 1,503,568	\$	3,517,963

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, 2023

**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, 2023

**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.

**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.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

Fiscal Year	Member		Local Government	
	Hired	Hired	County	State
	<7/01/11	>7/01/11		
2023	7.9%	7.9%	8.97%	0.10%
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, 2023

**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 \$34,633,570.

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, 2022, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2022.

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, 2022 and 2021, 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 \$26,778,456 and the County's proportionate share was 1.12615%.

As of measurement date	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
County Proportionate Share	\$ 26,778,456	\$ 21,766,476	1.12615%	5.98421%	-4.8581%
State of Montana Proportionate Share associated with the County	7,988,344	6,411,971	0.33594%	1.75725%	-1.4213%
<b>Total</b>	<b>\$ 34,766,800</b>	<b>\$ 28,178,447</b>	<b>1.462092%</b>	<b>7.741455%</b>	<b>-6.279363%</b>

**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 increased from 7.06% to 7.30%
2. The investment rate of return was increased from 7.06% to 7.30%
3. Updated all mortality tables to the PUB2010 tables for general employees.
4. Updated the rates of withdrawal, retirement, and disability.
5. Lowered the payroll growth assumption from 3.50% to 3.25%.
6. The inflation rate was increased by 2.40% to 2.75%.

**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, 2023

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

**Pension Expense**

At June 30, 2022, the County recognized a Pension Expense of \$2,014,395 for its proportionate share of the Plan's pension expense. The County also recognized grant revenue of \$824,997 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 6/30/2022	Pension Expense as of 6/30/2021
County's Proportionate Share of PERS	\$ 2,014,395	\$ 42,063
County Grant Revenue - State of Montana Proportionate Share	827,997	1,792,335
<b>Total</b>	<b>\$ 2,842,392</b>	<b>\$ 1,834,398</b>

At June 30, 2022, 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	\$ 341,371	\$ -
Projected Investment Earnings vs. Actual Investment Earnings	787,009	-
Changes in Assumptions	997,928	1,960,430
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	-	1,415,663
County Contributions Subsequent to the Measurement Date	1,937,433	-
<b>Total</b>	<b>\$ 4,063,741</b>	<b>\$ 3,376,093</b>

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
2023	\$ (559,889)
2024	(1,632,918)
2025	(848,827)
2026	1,791,851
Thereafter	\$ -



COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

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

**Actuarial Assumptions**

The total pension liability as of June 30, 2022, was determined on the results of an actuarial valuation date of June 30, 2022, 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)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 4.8%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January by the applicable percentage (provided below) each January, inclusive of all other adjustments to	
• 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:	
• Active Participants	PUB-2010 General Amount Weighted Employer Mortality Projected to 2021 for males and females. Projected generationally using MP-2021.
• Disabled Retirees	PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females
• Contingent Survivors	PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021
• Healthy Retirees	PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

**Discount Rate**

The discount rate used to measure the TPL was 7.30%. 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, 2023

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

**Target Allocations**

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2022, is based on analysis in the experience study report dated May 2, 2022 without consideration for the administrative expenses analysis shown. Several factors are considered in evaluation the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real assets of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption \*(30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

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%
Real Assets	5.0%	4.03%
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 total 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 7.30%, 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 (6.3%)	Current Discount Rate (7.3%)	1.0% Increase (8.3%)
County's Net Pension Liability	\$38,602,395	\$26,778,456	\$16,858,315

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2022, the PERS-DCRP County did not recognize any total pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 344 employers that have participants in the PERS-DCRP totaled \$1,681,603.

**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, 2023

**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, 2023

**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
2018-2023	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, 2022, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2022.

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, 2022 and 2021, 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 \$9,744,360 and the County's proportionate share was 7.1166%.

As of measurement date	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
County Proportionate Share	\$ 9,744,360	\$ 5,281,572	7.1166%	7.2509%	-0.1343%
<b>Total</b>	<b>\$ 9,744,360</b>	<b>\$ 5,281,572</b>	<b>7.1166%</b>	<b>7.2509%</b>	<b>-0.1343%</b>

**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 increased from 7.06% to 7.30%
2. The investment rate of return was increased from 7.06% to 7.30%
3. All mortality assumptions were updated to the PUB2010 tables for public safety employees.
4. Rates of withdrawal, retirement, disability retirement and merit increases were updated.
5. Payroll growth assumption was lowered from 3.5% to 3.25%.
6. The inflation rate was increased from 2.40% to 2.75%

**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, 2023

**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, 2022 measurement date, the County recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2022	Pension Expense as of 6/30/2021
County's Proportionate Share of SRS	\$ 1,503,868	\$ 51,916
<b>Total</b>	<b>\$ 1,503,868</b>	<b>\$ 51,916</b>

**Recognition of Deferred Inflows and Outflows**

At June 30, 2022, 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	\$ 1,350,420	\$ -
Projected Investment Earnings vs. Actual Investment Earnings	413,612	-
Changes in Assumptions	1,403,163	234,695
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	65,721
County Contributions Subsequent to the Measurement Date	929,416	
<b>Total</b>	<b>\$ 4,096,611</b>	<b>\$ 300,416</b>

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
2023	\$ 942,895
2024	859,419
2025	285,553
2026	778,911
Thereafter	\$ -

COUNTY OF FLATHEAD  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023

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

**Actuarial Assumptions**

The total pension liability as of June 30, 2022, was determined by an actuarial valuation date of June 30, 2022, 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)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	1.0 % to 6.4%
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:	
• Active Participant	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021
• Healthy Retiree	PUB-2010 Safety Amount Weighted Healthy Retiree Mortality table projected to 2021 set forward one year and adjusted 105% for males. Projected generationally using MP-2021
• Contingent Survivor	PUB-2010 Safety Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. Projected generationally using MP-2021.
• Disabled Retiree	PUB-2010 Safety Amount Weighted Disables Retiree Mortality table projected to 2021, set forward one year for males.

The actuarial assumptions and methods utilized in the June 30, 2022 valuation, were developed in the five-year experience study for the period ending June 30, 2021.

**Discount Rate**

The discount rate used to measure the TPL was 7.30%. 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 2127. 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, 2023

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

**Target Allocations**

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2022 is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following 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%
Real Assets	5.0%	4.03%
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 total 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 7.30%, 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 (6.3%)	Current Discount Rate (7.3%)	1.0% Increase (8.3%)
County's Net Pension Liability	\$15,849,273	\$9,744,360	\$4,774,993

**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, 2023

**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	482
County Inactive Participants	6
Total Participants	488

**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 liability of \$215,041 was measured as of June 2023, and was determined by taking the results of the June 30, 2022 actuarial valuation and applying standard roll forward procedures.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)**

**Actuarial assumptions and other inputs**

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Assumption	Description of Change
Actuarial Cost Method	Entry Age, Level Percent of Pay
Discount Rate	3.86%
Salary Increases	3.50%
Inflation Rate	2.75%
Healthcare Cost Trend Rate	5.2% for 2023-2034 5.0% for 2035-2049 4.5% for 2050-2064 4.0% for 2065 and later

The discount rate was based on S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2022.

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

*Changes in the Total OPEB Liability*

	<b>Total OPEB Asset Flathead County</b>
Balance at July 1, 2022	\$ (49,363)
Changes for the year:	
Service Cost	12,916
Interest	8,652
Difference between expected and actual experience	254,099
Employer Contributions	(18,164)
Change in assumptions	6,901
	\$ 215,041

For the year ended June 30, 2023, the County recognized OPEB expense of \$191,565. At June 30, 2023, the County reported deferred inflows of resources of \$196,047.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)**

**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:

<b>Sensitivity Analysis of Discount Rate</b>			
	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>(2.86%)</b>	<b>(3.86%)</b>	<b>(4.86%)</b>
Total OPEB Liability	\$ 237,176	\$ 215,041	\$ 195,513

**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:

<b>Health Care Sensitivity Analysis</b>			
	<b>1% Decrease</b>	<b>Trend Rate</b>	<b>1% Increase</b>
	<b>(4.2% current, 3% ultimate)</b>	<b>(5.2% current, 4% ultimate)</b>	<b>(6.2% current, 5% ultimate)</b>
Total OPEB Liability	\$ 189,084	\$ 215,041	\$ 246,299

For the year ended June 30, 2023, the County reported deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Inflows of Resources Flathead County</b>
Beginning Balance	\$ (652,015)
Differences between expected and actual experience	254,099
Current year amortization of experience differences	54,258
Changes in Assumptions	6901
Current year amortization of assumption changes	694
Changes in Assumptions	140,016
Ending Balance	\$ (196,047)

COUNTY OF FLATHEAD  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2023

**NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)**

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

Year ended June 30:	Flathead County
2024	\$ (24,506)
2025	\$ (24,506)
2026	\$ (24,506)
2027	\$ (24,506)
2028	\$ (24,506)
Thereafter	<u>(73,517)</u>
Total	<u>\$ (196,047)</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, \$2,986,322 is related to a lease at the Glacier Rail Park. See Note 8 for more information about these leases.

**NOTE 15 - RESTRICTED CASH/INVESTMENTS**

The following restricted cash/investments were held by the County as of June 30, 2023. These amounts are reported within the cash/investment account on the Statement of Net Position.

Description	Amount	Reason
Solid Waste	<u>12,420,385</u>	Restricted for closure and post-closure care costs
	<u>\$ 12,420,385</u>	

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023

**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	2110 Road	2300 Sheriff	2991 ARPA	4012 County Building	Nonmajor Governmental Funds	Total Governmental Funds
Non Spendable:							
Inventories-materials for road & bridge	\$ -	\$ 1,435,789	\$ -	\$ -	\$ -	\$ 380,775	\$ 1,816,564
Prepaid Items	170,244	-	-	-	-	253,542	423,786
Restricted for:							
General government							
County planning services	-	-	-	-	-	337,006	337,006
Other general government services	-	-	-	-	-	89,579	89,579
Public Safety							
Emergency/Disaster preparedness	-	-	-	-	-	235,742	235,742
Search & Rescue services	-	-	-	-	-	102,952	102,952
Drug Trust Fund	-	-	-	-	-	295,869	295,869
Emergency Medical Services	-	-	-	-	-	113,628	113,628
Other Sheriff grants	-	-	-	-	-	533,443	533,443
Other Sheriff services	-	-	5,032,423	-	-	-	5,032,423
Public Works							
Road services	-	2,994,976	-	-	-	-	2,994,976
Noxious weed services	-	-	-	-	-	248,133	248,133
Junk vehicle grant	-	-	-	-	-	230,238	230,238
Gas Tax	-	-	-	-	-	859,119	859,119
Other public works services	-	-	-	-	-	16,033	16,033
Public Health							
General Health department services	-	-	-	-	-	1,292,912	1,292,912
Mosquito services	-	-	-	-	-	199,934	199,934
Family Planning grant	-	-	-	-	-	642,011	642,011
Other Health Grants	-	-	-	-	-	1,966,334	1,966,334
Social & economic services							
Agency on Aging services	-	-	-	-	-	540,944	540,944
Nutrition services for aging	-	-	-	-	-	757,154	757,154
Culture & recreation							
Park & Recreation services	-	-	-	-	-	119,376	119,376
Debt Service	-	-	-	-	-	1,392,284	1,392,284
Capital Projects	-	-	-	-	-	7,634,190	7,634,190
Committed for:							
General government:							
General county government retirement	-	-	-	-	-	1,589,556	1,589,556
General county government group insurance	-	-	-	-	-	1,923,069	1,923,069
Other general government services	-	-	-	-	-	1,730,858	1,730,858
Public safety							
Fire Service	-	-	-	-	-	362,257	362,257
911 Emergency	-	-	-	-	-	3,299,634	3,299,634
Other public safety services	-	-	-	-	-	1,436,349	1,436,349
Public works							
Bridge projects	-	-	-	-	-	703,633	703,633
Public health							
Animal Shelter Donations	-	-	-	-	-	138,206	138,206
Social & economic services							
Transportation services	-	-	-	-	-	761,262	761,262
Agency on Aging services	-	-	-	-	-	695,028	695,028
4H/Extension services	-	-	-	-	-	84,353	84,353
Culture & recreation:							
Parks	-	-	-	-	-	917,028	917,028
Library	-	-	-	-	-	454,327	454,327
Other culture & recreation services	-	-	-	-	-	775,646	775,646
Capital projects	-	-	-	-	16,777,449	8,530,408	25,307,857
Unassigned:	13,212,253	-	-	(563,774)	-	(451,996)	12,196,483
	<u>\$ 13,382,497</u>	<u>\$ 4,430,765</u>	<u>\$ 5,032,423</u>	<u>\$ (563,774)</u>	<u>\$ 16,777,449</u>	<u>\$ 41,190,816</u>	<u>\$ 80,250,176</u>

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 17 - RESTATEMENT**

The beginning government activities net position was decreased by \$159,652. The restatement was due to revenue receivables incorrectly posted of \$49,538 and lease liability error in prior year of \$110,114. The beginning governmental funds fund balance decreased by \$49,538. The restatement was due to the previous year revenue receivable that was incorrectly posted of \$49,538. The beginning fund balance was adjusted in General fund and PILT fund (other governmental funds) by \$1,299,142 for the consolidation of the PILT fund with the General fund. Business type and solid waste fund reported a restatement of \$5,858,543 due to prior year closure/post closure liability being overstated due to an incorrecion calculation for the post closure cost estimates. Custodial investment pool funds reported a restatement of \$3,719,709 due to an error in the investment pool assets reported.

**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 \$9,173,964 reported as landfill closure and post-closure liability at June 30, 2023, represents the cumulative amount reported to date based on the use of 76.10% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$2,880,632 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure in 2023. 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, 2023, Flathead County demonstrated its ability to handle closure and post-closure care costs by passing the local government financial test.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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, 2023, the County abated property taxes totaling \$34,459.

**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.



COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**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 FY2023.

**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.

**Insurance Pools**

The County is a member of a self-insured pool offering property and liability coverage with 49 member counties. This pool, named the Montana Association of Counties Property & Casualty Trust, provides for property, liability, and public officials errors and omissions with \$200 million property limits and statutory tort liability limits of \$750,000/claim and \$1.5 million/occurrence and \$5 million/claims and occurrence for those claims not covered under the statutory tort limits. 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.

COUNTY OF FLATHEAD  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 22 - RISK MANAGEMENT (CONTINUED)**

**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 employees enrolled in the coverage, prorated for part-time eligible employees, and premiums from retirees electing to remain under the County’s plan. For the period of July 1, 2022-June 30, 2023, the County paid \$1,125 per month for each covered full-time employee enrolled in the Traditional Plan. After a \$1,000 deductible for individual and \$3,000 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 \$3,000 for individual and \$6,000 for families. For each covered full-time employee enrolled in the high deductible health plan (HDHP) the County contributed \$1,000 per month towards the monthly premium and \$125 per month towards the employee’s Health Savings Account. The HDHP has a \$4,000 deductible for individual and \$8,000 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 30<sup>th</sup> that occurred prior to that date and has reported that amount to the County to record as a liability.

A reconciliation of claims payable follows:

	<b>June 30, 2022</b>	<b>June 30, 2023</b>
Claims payable, beginning of year	\$ 587,993	\$ 578,526
Claims incurred	4,335,426	4,166,669
Claims paid	(4,344,893)	(4,115,961)
Claims payable, end of year	\$ 578,526	\$ 629,234

**NOTE 23 - SUBSEQUENT EVENT**

In FY 24 Flathead County expects to receive the second installment of the Local Assistance and Tribal Consistency Fund of \$6,000,000.

# **REQUIRED SUPPLEMENTARY INFORMATION**



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**Flathead County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Budgetary Comparison Schedule**  
**General Fund - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Totals</b>			<b>Over (under)</b>
	<b>Budgeted Amounts</b>			
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenue</b>				
Property Taxes	\$ 7,814,377	\$ 7,814,377	\$ 7,972,764	\$ 158,387
Licenses and Permits	157,050	152,050	164,309	12,259
Intergovernmental	1,908,054	2,433,971	2,582,996	149,025
Charges for Services	1,707,155	1,497,255	1,582,626	85,371
Fines and Forfeitures	577,000	575,000	498,851	(76,149)
Miscellaneous	267,440	250,196	558,899	308,703
Investment Earnings	331,426	331,426	426,312	94,886
Unrealized loss on Investments	-	-	770	770
Total Revenue	<u>12,762,502</u>	<u>13,054,275</u>	<u>13,787,527</u>	<u>733,252</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government				
Personal Services	7,202,188	7,343,438	7,220,216	(123,222)
Operations	2,833,860	3,035,513	2,711,146	(324,367)
Public Safety				
Personal Services	120,585	280,531	275,766	(4,765)
Operations	101,055	101,055	238,864	137,809
Public Works				
Personal Services	-	63,307	64,931	1,624
Public Health				
Personal Services	317,516	419,892	400,685	(19,207)
Operations	468,672	488,262	623,322	135,060
Social and Economic Services				
Personal Services	-	33,263	33,263	-
Operations	69,757	69,757	51,657	(18,100)
Culture and Recreation				
Personal Services	-	42,551	42,551	-
Operations	1,500	1,500	-	(1,500)
Capital Outlay	-	185,400	185,400	-
Miscellaneous	300,000	30,000	30,340	340
Total Expenditures	<u>11,415,133</u>	<u>12,094,469</u>	<u>11,878,141</u>	<u>(216,328)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>1,347,369</u>	<u>959,806</u>	<u>1,909,386</u>	<u>949,580</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	37,000	37,000	47,100	10,100
Transfers (out)	(2,746,841)	(2,748,841)	(2,759,703)	(10,862)
Total Other Financing Sources (Uses)	<u>(2,709,841)</u>	<u>(2,711,841)</u>	<u>(2,712,603)</u>	<u>(762)</u>
Net Change in Fund Balance	(1,362,472)	(1,752,035)	(803,217)	948,818
<b>Fund balances</b>				
Beginning of year			12,260,879	
End of year			<u>\$ 11,457,662</u>	

See accompanying notes to the financial statements

**Flathead County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Budgetary Comparison Schedule**  
**Road Fund (2110) - Major Special Revenue Fund - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Over (under)</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
<b>Revenue</b>				
Taxes and Assessments	\$ 4,903,738	\$ 4,903,738	\$ 4,914,799	\$ 11,061
Licenses and Permits	20,000	20,000	51,672	31,672
Intergovernmental	2,025,136	2,025,136	1,967,549	(57,587)
Charges for services	250,000	250,000	332,852	82,852
Other revenue				
Miscellaneous	13,000	13,000	161,087	148,087
Investment Earnings	-	-	-	-
Unrealized loss on Investments	-	-	(18,988)	(18,988)
Total Revenue	<u>7,211,874</u>	<u>7,211,874</u>	<u>7,408,971</u>	<u>197,097</u>
<b>Expenditures</b>				
<b>Current</b>				
Public Safety				
Personal Services	-	-	3,624	3,624
Operations	-	-	7,795	7,795
Public Works				
Personal Services	3,069,763	3,069,763	2,742,967	(326,796)
Operations	4,956,291	4,956,491	3,421,490	(1,535,001)
Capital Outlay	-	686,213	2,406,531	1,720,318
Total Expenditures	<u>8,026,054</u>	<u>8,712,467</u>	<u>8,582,407</u>	<u>(130,060)</u>
Excess of revenue over expenditures	<u>(814,180)</u>	<u>(1,500,593)</u>	<u>(1,173,436)</u>	<u>327,157</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,127,653	1,127,653	1,127,653	-
Transfers (out)	(893,061)	(893,061)	(853,091)	39,970
Issuance of Debt	-	686,213	686,212	(1)
Insurance proceeds	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>234,592</u>	<u>920,805</u>	<u>960,774</u>	<u>39,969</u>
Net change in fund balances	<u>\$ (579,588)</u>	<u>\$ (579,788)</u>	<u>(212,662)</u>	<u>\$ 367,126</u>
<b>Fund balances</b>				
Beginning of year			4,643,427	
End of year			<u>\$ 4,430,765</u>	

See accompanying notes to the financial statements

**Flathead County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Budgetary Comparison Schedule**  
**Sheriff Fund (2300) - Major Special Revenue Fund - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Over (under)</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
<b>Revenue</b>				
Taxes and Assessments	\$ 12,734,129	\$ 12,734,129	\$ 12,681,400	\$ (52,729)
Intergovernmental	590,137	590,137	623,103	32,966
Charges for services	391,000	391,000	377,632	(13,368)
Other revenue				
Miscellaneous	174,390	212,157	354,476	142,319
Unrealized loss on Investments	-	-	(48,061)	(48,061)
Total Revenue	<u>13,889,656</u>	<u>13,927,423</u>	<u>13,988,550</u>	<u>61,127</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government				
Personal Services	292,996	292,996	261,719	(31,277)
Operations	79,350	79,350	42,099	(37,251)
Public Safety				
Personal Services	8,523,192	8,523,192	7,896,889	(626,303)
Operations	2,706,618	2,706,618	2,696,837	(9,781)
Public Health				
Personal Services	249,364	249,364	215,607	(33,757)
Operations	41,803	41,803	47,485	5,682
Capital Outlay	892,815	949,315	1,237,611	288,296
Total Expenditures	<u>12,786,138</u>	<u>12,842,638</u>	<u>12,398,247</u>	<u>(444,391)</u>
Excess of revenue over expenditures	<u>1,103,518</u>	<u>1,084,785</u>	<u>1,590,303</u>	<u>505,518</u>
<b>Other financing sources (uses)</b>				
Transfers (out)	(958,709)	(913,246)	(728,943)	184,303
Proceeds on sale of capital assets	40,000	40,000	2,000	(38,000)
Total other financing sources (uses)	<u>(918,709)</u>	<u>(873,246)</u>	<u>(726,943)</u>	<u>146,303</u>
Net change in fund balances	<u>\$ 184,809</u>	<u>\$ 211,539</u>	863,360	<u>\$ 651,821</u>
<b>Fund balances</b>				
Beginning of year			4,169,063	
End of year			<u>\$ 5,032,423</u>	

See accompanying notes to the financial statements

**Flathead County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Budgetary Comparison Schedule**  
**ARPA (2991) - Major Special Revenue Fund - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Over (under)</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
<b>Revenue</b>				
Intergovernmental	\$ 10,081,550	\$ 10,081,550	\$ 641,728	\$ (9,439,822)
Other revenue				
Unrealized loss on Investments	-	-	(293,470)	(293,470)
Total Revenue	<u>10,081,550</u>	<u>10,081,550</u>	<u>348,258</u>	<u>(9,733,292)</u>
<b>Expenditures</b>				
Current				
General Government				
Personal Services	71,257	71,257	71,072	(185)
Operations	-	564,500	559,655	(4,845)
Capital Outlay	-	6,000	11,000	5,000
Total Expenditures	<u>71,257</u>	<u>641,757</u>	<u>641,727</u>	<u>(30)</u>
Excess (deficiency) of revenue over expenditures	<u>10,010,293</u>	<u>9,439,793</u>	<u>(293,469)</u>	<u>(9,733,262)</u>
<b>Other financing sources (uses)</b>				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 10,010,293</u>	<u>\$ 9,439,793</u>	<u>(293,469)</u>	<u>\$ (9,733,262)</u>
<b>Fund balances</b>				
Beginning of year			(276,192)	
Restatement			5,887	
End of year			<u>\$ (563,774)</u>	

See accompanying notes to the financial statements



Flathead County  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Reconciliation of Budgetary Inflows and Outflows and GAAP Revenues and Expenditures**  
**For the Fiscal Year Ended June 30, 2023**

	General	Road	Sheriff	ARPA
<b>Sources/Inflows of resources</b>				
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 13,834,627	\$ 9,222,836	\$ 13,990,550	\$ 348,258
Combined funds (GASBS 54) revenues	3,225,693			
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	<u>\$ 17,060,320</u>	<u>\$ 9,222,836</u>	<u>\$ 13,990,550</u>	<u>\$ 348,258</u>
<b>Uses/Outflows of resources</b>				
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 14,637,844	\$ 9,435,498	\$ 13,127,190	\$ 641,727
Combined funds (GASBS 54) expenditures	2,600,000			
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 17,237,844</u>	<u>\$ 9,435,498</u>	<u>\$ 13,127,190</u>	<u>\$ 641,727</u>



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**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.

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Service Costs	\$ 53,633	\$ 6,664	\$ (9,796)	\$ (16,189)	\$ (13,979)	\$ 12,916
Interest	31,203	26,665	8,891	2,866	(40)	8,652
Change in assumptions	1,138	(447,224)	(145,670)	(86,485)	(5,647)	235,935
Change in benefit Payments	(65,813)	(51,702)	(62,724)	(33,212)	(28,766)	6,901
FECG Additions	-	-	-	7,108	-	-
Net Change in total OPEB Liability	20,161	(465,597)	(209,299)	(125,912)	(48,432)	264,404
Total OPEB liability-beginning	779,716	799,877	334,280	124,981	(931)	(49,363)
<b>Total OPEB liability-ending</b>	<b>\$ 799,877</b>	<b>\$ 334,280</b>	<b>\$ 124,981</b>	<b>\$ (931)</b>	<b>\$ (49,363)</b>	<b>\$ 215,041</b>

**Covered-employee payroll** 24,019,403 24,185,818 25,035,115 24,010,196 24,079,162 32,832,920

Total OPEB liability as a percentage of covered employee payroll 3.33% 1.38% 0.499% -0.004% -0.205% 0.655%



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**COUNTY OF FLATHEAD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

**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, 2023**

**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.

**Valuation Date**

July 1, 2022

**Actuarial Cost Method**

Entry Age, Level Percent of Pay

**Discount Rate**

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

**Salary Increases**

3.50%

**Inflation Rate**

2.75%

**Withdrawal**

PERS withdrawal rates from 2021 Montana Public Employee Retirement Administration Experience Study. Sample Rates:

Service	Rate
5	0.11
10	0.06
15	0.03

SRS Withdrawal Rates from 2021 Montana Public Employee Retirement Administration Experience Study. Same Rates:

Service	Rate
5	0.12
10	0.07
15	0.05

**COUNTY OF FLATHEAD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

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

**Pre-Retirement Mortality**

PERS: PUB 2010 General Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021 (2021 Montana Public Employee Retirement Administration Experience Study)

SRS: PUB 2010 Safety Amount Weighted Employee Mortality project to 2021 for males and females. Projected generationally using MP-2021. (2021 Montana Public Employee Retirement Administration Experience Study)

**Post-Retirement Mortality**

PERS: PUB 2010 General Amount Weighted Healthy Retiree Mortality Table project to 2021 with ages set forward 1 year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021 (2021 Montana Public Employee Retirement Administration Experience Study)

SRS: PUB 2010 Safety Amount Weighted Healthy Retiree Mortality Table projected to 2021, set forward one year for males and adjusted 105% for males and 100% for females. Projected generationally using MP-2021. (2021 Montana Public Employee Retirement Administration Experience Study)

**Retirement**

PERS and SRS Retirement Rates from 2021 Montana Public Employee Retirement Administration Experience Study. Same Rates:

Age	PERS		SRS
	<30 Yrs	30+ Yrs	
50	0.00%	10.00%	19.00%
55	5.50%	15.80%	29.00%
60	9.00%	15.80%	29.00%
65	30.00%	35.00%	100.00%
70	100.00%	100.00%	

**Medical Claim Cost**

Age	Medical
50	\$ 9,504
55	11,844
60	14,592
64	17,448
65	13,224
70	12,708
75	13,548

**COUNTY OF FLATHEAD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

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

**Medical Trend**

<b>Year</b>	<b>Pre-Medicare</b>	<b>Medicare</b>
2021-2034	5.2%	4.0%
2035-2049	5.0%	4.0%
2050-2064	4.5%	4.0%
2065+	4.0%	4.0%

**Percent Electing Coverage**

13%

**Lapse in Coverage**

<b>Age</b>	<b>Rate</b>
65	90%
66	50%
67	100%

**Spouse Coverage**

Future retirees: 60%

Current retirees: Actual dependent data used.

Female spouses are assumed to be three years younger than male spouses.

**Funding Policy**

Pay as you go



**Flathead County**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FISCAL YEAR ENDED**

June 30, 2023  
 Last 10 Fiscal Years\*

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

As of measurement date Reporting Date:	FISCAL YEAR ENDED									
	2014 2015	2015 2016	2016 2017	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023	2022 2023
<b>PERS</b>										
Flathead County proportion of the net pension liability	1.374768%	1.412216%	1.459300%	1.552700%	1.118100%	1.136211%	1.238936%	1.152110%	1.126146%	1.126146%
Flathead County proportionate share of the total pension liability	\$ 17,129,754	\$ 19,740,977	\$ 24,857,259	\$ 30,240,763	\$ 23,336,462	\$ 23,750,345	\$ 32,685,737	\$ 21,766,476	\$ 26,778,457	\$ 26,778,457
State of Montana's proportionate share of the total Pension Liability associated with the Employer	209,180	242,484	303,727	383,775	7,804,404	7,723,693	10,288,577	6,411,971	7,988,344	7,988,344
Total Pension Liability	\$ 17,338,934	\$ 19,983,461	\$ 25,160,986	\$ 30,624,538	\$ 31,140,866	\$ 31,474,038	\$ 42,974,314	\$ 28,178,447	\$ 34,766,801	\$ 34,766,801
Flathead County covered payroll	\$ 15,657,265	\$ 16,480,850	\$ 17,480,091	\$ 19,258,545	\$ 18,427,439	\$ 18,747,273	\$ 20,819,188	\$ 21,075,401	\$ 19,781,599	\$ 19,781,599
Flathead County proportionate share of the total pension liability as a percentage of its covered payroll	109.40%	119.78%	142.20%	157.03%	126.64%	126.69%	157.00%	103.28%	135.37%	135.37%
Plan fiduciary net position as a percentage of the total pension liability	79.87%	78.40%	74.71%	73.75%	73.47%	73.85%	68.90%	79.91%	73.66%	73.66%
<b>SRS</b>										
Flathead County proportion of the total pension liability	7.5972%	7.5758%	7.5052%	7.8308%	7.3953%	7.1165%	7.1179%	7.2509%	7.1166%	7.1166%
Flathead County proportionate share of the total pension liability	\$ 3,161,708	\$ 7,302,997	\$ 13,185,018	\$ 5,958,999	\$ 5,559,173	\$ 5,935,022	\$ 8,675,743	\$ 5,281,572	\$ 9,744,360	\$ 9,744,360
Flathead County covered payroll	\$ 4,913,278	\$ 5,155,000	\$ 5,298,187	\$ 5,858,983	\$ 5,737,792	\$ 5,713,104	\$ 6,043,660	\$ 6,589,791	\$ 6,859,021	\$ 6,859,021
Flathead County proportionate share of the total pension liability as a percentage of its covered payroll	64.35%	141.67%	248.86%	101.71%	96.89%	103.88%	143.55%	80.15%	142.07%	142.07%
Plan fiduciary net position as a percentage of the total pension liability	87.24%	75.40%	63.00%	81.30%	82.68%	81.89%	75.92%	86.94%	77.07%	77.07%
<b>TRS</b>										
Flathead County proportion of the total pension liability	0.005100%	0.002800%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Flathead County proportionate share of the total pension liability	\$ 77,998	\$ 45,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Montana's proportionate share of the total Pension Liability associated with the Employer	56,089	38,198	-	-	-	-	-	-	-	-
Total Pension Liability	\$ 134,087	\$ 84,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flathead County covered payroll	\$ 63,922	\$ 35,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flathead County proportionate share of the total 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%	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%	n/a	n/a	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 2023 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and 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, 2023**  
**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	2023
<b>PERS</b>									
Contractually required contributions	\$ 1,358,088	\$ 1,461,082	\$ 1,612,201	\$ 1,557,453	\$ 1,612,397	\$ 1,667,024	\$ 1,879,097	\$ 1,760,114	\$ 1,937,433
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	1,760,114	1,937,433
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	21,598,951
Contributions as a percentage of covered payroll	8.53%	8.52%	8.37%	8.45%	8.60%	8.67%	8.92%	8.90%	8.97%
<b>SRS</b>									
Contractually required contributions	\$ 522,916	\$ 549,133	\$ 592,637	\$ 766,607	\$ 752,398	\$ 792,627	\$ 862,639	\$ 904,056	\$ 926,416
Contributions in relation to the contractually required contribution	522,916	549,133	592,637	766,607	752,398	792,627	862,639	904,056	926,416
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	7,086,658
Contributions as a percentage of covered payroll	10.14%	10.36%	10.12%	13.36%	13.17%	13.12%	13.09%	13.18%	13.07%
<b>TRS</b>									
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%	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 2023 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, 2023**

**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, 2023**

**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, 2021 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	0.29%

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.

The actuarial assumptions and methods utilities in the June 30, 2021 valuation, were developed in the six-year experience study for the period ending 2016.

**COUNTY OF FLATHEAD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

**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, 2023**

**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, 2021 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.

The actuarial assumptions and methods utilized in the June 30, 2021 valuation, were developed in the six-year experience study for the period ending 2016.

**COUNTY OF FLATHEAD**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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



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# **COMBINING AND INDIVIDUAL FUND STATEMENTS**



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**Flathead County, Montana**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	Special Revenue	Debt Service	Capital Project	Total
<b>ASSETS</b>				
Current Assets				
Cash and Investments	\$ 23,482,438	\$ 1,360,555	\$ 16,149,941	\$ 40,992,934
Taxes and Assessments Receivable, Net	1,034,657	38,294	-	1,072,951
Special Assessments Receivable Deferred	-	2,243,322	-	2,243,322
Accounts Receivable, Net	250,251	-	-	250,251
Lease Receivable	1,249,781	-	-	1,249,781
Interest Receivable	15,535	2,011	42,618	60,164
Due from Other Funds	111,375	64,436	-	175,811
Due from Other Governments	2,096,331	-	77,090	2,173,421
Prepaid Expenditures	245,991	-	7,551	253,542
Inventories	380,775	-	-	380,775
Advances	140,000	-	-	140,000
Total Assets	<u>29,007,134</u>	<u>3,708,618</u>	<u>16,277,200</u>	<u>48,992,952</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts Payable	752,664	-	42,979	795,643
Accrued Payroll	850,964	-	-	850,964
Due to Other Funds	735,337	64,436	-	799,773
Unearned Revenue	320,713	-	27,018	347,731
Deposits Payable	9,100	-	-	9,100
Total Liabilities	<u>2,668,778</u>	<u>64,436</u>	<u>69,997</u>	<u>2,803,211</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue - Tax/Special Assessments	1,034,657	2,281,616	-	3,316,273
Unavailable Revenue - Lease	1,213,303	-	-	1,213,303
Unavailable Revenue - Other	424,720	2,011	42,618	469,349
Total Deferred Inflows of Resources	<u>2,672,680</u>	<u>2,283,627</u>	<u>42,618</u>	<u>4,998,925</u>
<b>FUND BALANCE</b>				
Nonspendable				
Inventory	380,775	-	-	380,775
Prepaid Expenditures	245,991	-	7,551	253,542
Restricted for:				
General Government	426,585	-	-	426,585
Public Safety	1,281,634	-	-	1,281,634
Public Works	1,353,523	-	-	1,353,523
Public Health	4,101,191	-	-	4,101,191
Social & Economic Services	1,298,098	-	-	1,298,098
Culture & Recreation	119,376	-	-	119,376
Debt Service	-	1,392,284	-	1,392,284
Capital Projects	-	-	7,634,190	7,634,190
Committed for:				
General Government	5,243,483	-	-	5,243,483
Public Safety	5,098,240	-	-	5,098,240
Public Works	703,633	-	-	703,633
Public Health	138,206	-	-	138,206
Social & Economic Services	1,540,643	-	-	1,540,643
Culture & Recreation	2,147,001	-	-	2,147,001
Capital Projects	-	-	8,530,408	8,530,408
Assigned to:				
Unassigned	(412,703)	(31,729)	(7,564)	(451,996)
Total Fund Balance	<u>23,665,676</u>	<u>1,360,555</u>	<u>16,164,585</u>	<u>41,190,816</u>
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<u>\$ 29,007,134</u>	<u>\$ 3,708,618</u>	<u>\$ 16,277,200</u>	<u>\$ 48,992,952</u>

**Flathead County, Montana**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	Special Revenue	Debt Service	Capital Project	Total
<b>REVENUES</b>				
Taxes and Assessments	\$ 22,384,423	\$ 857,924	\$ -	\$ 23,242,347
Licenses and Permits	270,112	-	-	270,112
Intergovernmental Revenue	11,604,447	8,158	141,602	11,754,207
Charges for Services	3,846,120	-	-	3,846,120
Fines and Forfeitures	28,792	-	-	28,792
Miscellaneous Revenue	1,569,360	-	365,576	1,934,936
Investment Earnings	161,061	21,179	316,145	498,385
Net Inc(decrease) of investments	(158,172)	(5,685)	(105,389)	(269,246)
<b>Total Revenues</b>	<b>39,706,143</b>	<b>881,576</b>	<b>717,934</b>	<b>41,305,653</b>
<b>EXPENDITURES</b>				
Current Operations:				
General Government	5,439,758	-	164,828	5,604,586
Public Safety	7,720,101	-	21,171	7,741,272
Public Works	3,433,392	-	-	3,433,392
Public Health	7,933,273	-	-	7,933,273
Social and Economic Services	4,502,802	-	-	4,502,802
Culture and Recreation	4,760,451	-	14,660	4,775,111
Debt Service:				
Principal	37,129	665,199	-	702,328
Interest and Fiscal Charges	7,383	189,457	-	196,840
Capital Outlay	816,723	-	3,321,175	4,137,898
Miscellaneous	1,653,982	-	-	1,653,982
<b>Total Expenditures</b>	<b>36,304,994</b>	<b>854,656</b>	<b>3,521,834</b>	<b>40,681,484</b>
Excess (Deficiency) of Revenues Over Expenditures	3,401,149	26,920	(2,803,900)	624,169
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,022,908	19,347	4,262,221	9,304,476
Transfers (out)	(6,823,755)	(19,347)	(527,204)	(7,370,306)
Proceeds from the Sale of General Capital Assets	135,431	-	-	135,431
<b>Total Other Financing Sources and Uses</b>	<b>(1,665,416)</b>	<b>-</b>	<b>3,735,017</b>	<b>2,069,601</b>
<b>Net Change in Fund Balance</b>	<b>1,735,733</b>	<b>26,920</b>	<b>931,117</b>	<b>2,693,770</b>
Fund Balance - Beginning	23,284,510	1,333,635	15,233,468	39,851,613
Restatements	(1,354,567)	-	-	(1,354,567)
<b>Fund Balance - Ending</b>	<b>\$ 23,665,676</b>	<b>\$ 1,360,555</b>	<b>\$ 16,164,585</b>	<b>\$ 41,190,816</b>



## 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.

**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.

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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.

**Agency 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.

**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.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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.

**Records Scanning (2398)** – This fund accounts for all financial transactions related to records preservation scanning and digitization of county records.

**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.

**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’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 15-70-130.

## NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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.

**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.

**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.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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.

**JAG Grant (2934)** – This fund accounts for all financial transaction pertaining to grant funding received from Bureau of Justice Assistance.

**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.

**Opioid Settlement (2954)** – This fund accounts for all financial transactions relating to the opioid settlement revenue and expenditures.

**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.

**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.

**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.

## NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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.

**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.

**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.

**DNRC ARPA (2994)** – This fund accounts for all financial transactions for ARPA revenue received from Montana DNRC.

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

**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 NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
June 30, 2023

	2120	2130	2140	2150	2160	2180
	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair	District Court
<b>Assets</b>						
Cash and Investments	\$ 180,868	\$ 749,819	\$ 204,550	\$ 1,117	\$ 961,533	\$ 293,510
Taxes and Assessments Receivable, Net	666	40,463	25,286	164	13,660	17,164
Accounts Receivable, Net	-	-	-	-	549	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	72,219	-	-	-
Prepaid Expenditures	-	-	-	-	8,144	-
Inventories	-	147,682	224,935	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 181,534</b>	<b>\$ 937,964</b>	<b>\$ 526,990</b>	<b>\$ 1,281</b>	<b>\$ 983,886</b>	<b>\$ 310,674</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	13,733	29,762	7,642	-	28,497	12,384
Accrued Payroll	-	16,424	20,994	-	14,968	25,789
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	142,971	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>13,733</b>	<b>46,186</b>	<b>28,636</b>	<b>-</b>	<b>186,436</b>	<b>38,173</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	666	40,463	25,286	164	13,660	17,164
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>666</b>	<b>40,463</b>	<b>25,286</b>	<b>164</b>	<b>13,660</b>	<b>17,164</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	147,682	224,935	-	-	-
Prepaid Expenditures	-	-	-	-	8,144	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	248,133	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	167,135	-	-	1,117	-	255,337
Public Safety	-	-	-	-	-	-
Public Works	-	703,633	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	775,646	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>167,135</b>	<b>851,315</b>	<b>473,068</b>	<b>1,117</b>	<b>783,790</b>	<b>255,337</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 181,534</b>	<b>\$ 937,964</b>	<b>\$ 526,990</b>	<b>\$ 1,281</b>	<b>\$ 983,886</b>	<b>\$ 310,674</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2190	2200	2210	2211	2213	2214
	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Park Donation	Trail Maintenance
<b>Assets</b>						
Cash and Investments	\$ 539,293	\$ 207,880	\$ 384,733	\$ 458,165	\$ 16,428	\$ 108,945
Taxes and Assessments Receivable, Net	72,130	14,613	26,557	-	-	-
Accounts Receivable, Net	-	-	3,117	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	663	-	-	-	219,192
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 611,423</b>	<b>\$ 223,156</b>	<b>\$ 414,407</b>	<b>\$ 458,165</b>	<b>\$ 16,428</b>	<b>\$ 328,137</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	5,355	2,615	21,993	-	-	-
Accrued Payroll	-	5,331	19,312	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	6,455	-	-	-
Deposits Payable	-	-	6,600	-	-	-
<b>Total Liabilities</b>	<b>5,355</b>	<b>7,946</b>	<b>54,360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	72,130	14,613	26,557	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>72,130</b>	<b>14,613</b>	<b>26,557</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	663	-	-	-	219,192
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	199,934	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	533,938	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	333,490	458,165	16,428	108,945
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>533,938</b>	<b>200,597</b>	<b>333,490</b>	<b>458,165</b>	<b>16,428</b>	<b>328,137</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 611,423</b>	<b>\$ 223,156</b>	<b>\$ 414,407</b>	<b>\$ 458,165</b>	<b>\$ 16,428</b>	<b>\$ 328,137</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2220	2251	2260	2270	2271	2272
	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants	EMS Program
<b>Assets</b>						
Cash and Investments	\$ 473,214	\$ 362,314	\$ 253,618	\$ 1,072,352	\$ 138,220	\$ 124,468
Taxes and Assessments Receivable, Net	80,237	13,752	9	65,189	-	16,041
Accounts Receivable, Net	-	-	-	145,536	-	-
Lease Receivable	-	-	-	1,249,781	-	-
Interest Receivable	1,292	-	-	-	-	-
Due from other funds	-	-	-	111,375	-	-
Due from Other Governments	-	-	-	41,551	26,958	-
Prepaid Expenditures	-	-	-	5,535	-	5,107
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 554,743</b>	<b>\$ 376,066</b>	<b>\$ 253,627</b>	<b>\$ 2,691,319</b>	<b>\$ 165,178</b>	<b>\$ 145,616</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	11,121	2,513	17,876	19,889	1,334	6,168
Accrued Payroll	50,927	22,795	-	91,991	4,446	4,672
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	112,345	-
Deposits Payable	-	-	-	2,500	-	-
<b>Total Liabilities</b>	<b>62,048</b>	<b>25,308</b>	<b>17,876</b>	<b>114,380</b>	<b>118,125</b>	<b>10,840</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	80,237	13,752	9	65,189	-	16,041
Unavailable Revenue - Lease	-	-	-	1,213,303	-	-
Unavailable Revenue - other	1,292	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>81,529</b>	<b>13,752</b>	<b>9</b>	<b>1,278,492</b>	<b>-</b>	<b>16,041</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	5,535	-	5,107
Restricted for:						
General Government	-	337,006	-	-	-	-
Public Safety	-	-	235,742	-	-	113,628
Public Works	-	-	-	-	-	-
Public Health	-	-	-	1,292,912	47,053	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	411,166	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>411,166</b>	<b>337,006</b>	<b>235,742</b>	<b>1,298,447</b>	<b>47,053</b>	<b>118,735</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 554,743</b>	<b>\$ 376,066</b>	<b>\$ 253,627</b>	<b>\$ 2,691,319</b>	<b>\$ 165,178</b>	<b>\$ 145,616</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2273	2280	2283	2290	2292	2320
	Special EMS Program	Agency on Aging	Buckle Up Flathead	4H/Extension	Animal Shelter Donations	Children's Advocacy Center
<b>Assets</b>						
Cash and Investments	\$ 113,693	\$ 80,795	\$ 5,399	\$ 86,608	\$ 62,778	\$ 130,580
Taxes and Assessments Receivable, Net	32,202	11,023	-	6,777	-	-
Accounts Receivable, Net	-	-	-	-	215	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	171	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	8,826	-	-	-
Prepaid Expenditures	-	1,911	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 145,895</b>	<b>\$ 93,729</b>	<b>\$ 14,225</b>	<b>\$ 93,385</b>	<b>\$ 63,164</b>	<b>\$ 130,580</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	272	-	381	6,807	125
Accrued Payroll	-	8,274	1,316	1,874	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>8,546</b>	<b>1,316</b>	<b>2,255</b>	<b>6,807</b>	<b>125</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	32,202	11,023	-	6,777	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	171	-
<b>Total Deferred Inflows of Resources</b>	<b>32,202</b>	<b>11,023</b>	<b>-</b>	<b>6,777</b>	<b>171</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	1,911	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	113,693	-	-	-	-	130,455
Public Works	-	-	-	-	-	-
Public Health	-	-	12,909	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	56,186	-
Social & Economic Services	-	72,249	-	84,353	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>113,693</b>	<b>74,160</b>	<b>12,909</b>	<b>84,353</b>	<b>56,186</b>	<b>130,455</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 145,895</b>	<b>\$ 93,729</b>	<b>\$ 14,225</b>	<b>\$ 93,385</b>	<b>\$ 63,164</b>	<b>\$ 130,580</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2340	2350	2370	2372	2374	2380
	School Co-Op Revolving	Big MT Communications Site	Retirement	Permissive Medical Levy	Home Health	Group Insurance
<b>Assets</b>						
Cash and Investments	\$ 46,186	\$ 1,919	\$ 1,745,940	\$ -	\$ -	\$ 2,082,922
Taxes and Assessments Receivable, Net	-	-	195,604	195,926	-	10,823
Accounts Receivable, Net	-	2,808	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	126	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 46,312</b>	<b>\$ 4,727</b>	<b>\$ 1,941,544</b>	<b>\$ 195,926</b>	<b>\$ -</b>	<b>\$ 2,093,745</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	227	-	-	-	-
Accrued Payroll	-	-	156,384	-	-	159,853
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>227</b>	<b>156,384</b>	<b>-</b>	<b>-</b>	<b>159,853</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	195,604	195,926	-	10,823
Unavailable Revenue - Lease	126	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>126</b>	<b>-</b>	<b>195,604</b>	<b>195,926</b>	<b>-</b>	<b>10,823</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	46,186	-	1,589,556	-	-	1,923,069
Public Safety	-	4,500	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>46,186</b>	<b>4,500</b>	<b>1,589,556</b>	<b>-</b>	<b>-</b>	<b>1,923,069</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 46,312</b>	<b>\$ 4,727</b>	<b>\$ 1,941,544</b>	<b>\$ 195,926</b>	<b>\$ -</b>	<b>\$ 2,093,745</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
 June 30, 2023

	2382	2390	2391	2393	2394	2395
	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement	Records Preservation
<b>Assets</b>						
Cash and Investments	\$ 107,043	\$ 9,215	\$ 369,897	\$ 82,128	\$ 120,311	\$ 356,821
Taxes and Assessments Receivable, Net	16,092	-	9,225	-	-	-
Accounts Receivable, Net	-	-	-	-	-	231
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	3,126	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 123,135</b>	<b>\$ 9,215</b>	<b>\$ 379,122</b>	<b>\$ 82,128</b>	<b>\$ 123,437</b>	<b>\$ 357,052</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	2,703	-	3,423	-	-	153
Accrued Payroll	1,388	-	4,217	-	329	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,091</b>	<b>-</b>	<b>7,640</b>	<b>-</b>	<b>329</b>	<b>153</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	16,092	-	9,225	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>16,092</b>	<b>-</b>	<b>9,225</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	102,952	9,215	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	123,108	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	356,899
Public Safety	-	-	362,257	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	82,128	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>102,952</b>	<b>9,215</b>	<b>362,257</b>	<b>82,128</b>	<b>123,108</b>	<b>356,899</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 123,135</b>	<b>\$ 9,215</b>	<b>\$ 379,122</b>	<b>\$ 82,128</b>	<b>\$ 123,437</b>	<b>\$ 357,052</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2396	2398	2820	2821	2830	2840
	Juvenile Detention	Records Scanning	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant
<b>Assets</b>						
Cash and Investments	\$ 342,910	\$ 78,931	\$ 560,395	\$ 564,319	\$ 232,804	\$ -
Taxes and Assessments Receivable, Net	14,683	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	1,134	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 358,727</b>	<b>\$ 78,931</b>	<b>\$ 560,395</b>	<b>\$ 564,319</b>	<b>\$ 232,804</b>	<b>\$ -</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	11,538	-	252,284	13,311	524	-
Accrued Payroll	80	1,183	-	-	2,042	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>11,618</b>	<b>1,183</b>	<b>252,284</b>	<b>13,311</b>	<b>2,566</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	14,683	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>14,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	308,111	551,008	230,238	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	77,748	-	-	-	-
Public Safety	332,426	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>332,426</b>	<b>77,748</b>	<b>308,111</b>	<b>551,008</b>	<b>230,238</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 358,727</b>	<b>\$ 78,931</b>	<b>\$ 560,395</b>	<b>\$ 564,319</b>	<b>\$ 232,804</b>	<b>\$ -</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2850	2855	2859	2888	2889	2890
	Emergency Communication Center	State 911	GIS-MT Land Information Act	I&R Comm Service	Veterans Directed Care	Sandy Hill Rural Maintenance District
<b>Assets</b>						
Cash and Investments	\$ 3,384,854	\$ 2,306	\$ 213,275	\$ 90,233	\$ 335,022	\$ 16,033
Taxes and Assessments Receivable, Net	137,476	-	-	-	-	608
Accounts Receivable, Net	-	-	111	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	9,247	-	-	-	-	44
Due from other funds	-	-	-	-	-	-
Due from Other Governments	2,844	-	-	33,723	117,200	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	140,000	-
<b>Total Assets</b>	<b>\$ 3,534,421</b>	<b>\$ 2,306</b>	<b>\$ 213,386</b>	<b>\$ 123,956</b>	<b>\$ 592,222</b>	<b>\$ 16,685</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	10,206	1,651	-	295	50,344	-
Accrued Payroll	77,858	716	-	15,076	1,227	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>88,064</b>	<b>2,367</b>	<b>-</b>	<b>15,371</b>	<b>51,571</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	137,476	-	-	-	-	608
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	9,247	-	-	-	-	44
<b>Total Deferred Inflows of Resources</b>	<b>146,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>652</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	16,033
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	108,585	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	213,386	-	-	-
Public Safety	3,299,634	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	540,651	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	(61)	-	-	-	-
<b>Total Fund Balance</b>	<b>3,299,634</b>	<b>(61)</b>	<b>213,386</b>	<b>108,585</b>	<b>540,651</b>	<b>16,033</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 3,534,421</b>	<b>\$ 2,306</b>	<b>\$ 213,386</b>	<b>\$ 123,956</b>	<b>\$ 592,222</b>	<b>\$ 16,685</b>

(continued)



Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2901	2916	2920	2922	2923	2924
	PILT	BCC/Drug Investigation Team	Children's Advocacy Center	High Intensity Drug Trafficking	Sheriff's Drug Trust	Drug Forfeiture / Fed Share
<b>Assets</b>						
Cash and Investments	\$ -	\$ 6,696	\$ 3,620	\$ -	\$ 298,748	\$ 113,837
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	787	311
Due from other funds	-	-	-	-	-	-
Due from Other Governments	-	46,049	-	41,460	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 52,745</b>	<b>\$ 3,620</b>	<b>\$ 41,460</b>	<b>\$ 299,535</b>	<b>\$ 114,148</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	36,429	-	702	2,879	3,205
Accrued Payroll	-	14,547	-	904	-	-
Due to Other Funds	-	-	-	39,821	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>50,976</b>	<b>-</b>	<b>41,427</b>	<b>2,879</b>	<b>3,205</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	787	311
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>787</b>	<b>311</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	1,769	3,620	33	295,869	110,632
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	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>1,769</b>	<b>3,620</b>	<b>33</b>	<b>295,869</b>	<b>110,632</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ -</b>	<b>\$ 52,745</b>	<b>\$ 3,620</b>	<b>\$ 41,460</b>	<b>\$ 299,535</b>	<b>\$ 114,148</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2928 War Supplemental / Stonegarden Grant	2930 Bulletproof Vest Partnership	2931 ICAC	2932 Alcohol Enforcement Team	2933 STEP DUI / Seatbelt	2934 JAG Grant
<b>Assets</b>						
Cash and Investments	\$ -	\$ 41,569	\$ 83,516	\$ 35,105	\$ 1,265	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	96	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	25,250	1,568	1,020	-	-	35,314
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 25,250</b>	<b>\$ 43,137</b>	<b>\$ 84,536</b>	<b>\$ 35,201</b>	<b>\$ 1,265</b>	<b>\$ 35,314</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	12,422	-	-	17	-	-
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	12,828	-	-	-	-	35,314
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>25,250</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>35,314</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	96	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	43,137	84,536	35,088	1,265	-
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	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>43,137</b>	<b>84,536</b>	<b>35,088</b>	<b>1,265</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 25,250</b>	<b>\$ 43,137</b>	<b>\$ 84,536</b>	<b>\$ 35,201</b>	<b>\$ 1,265</b>	<b>\$ 35,314</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2936 National Children's Alliance	2937 Sheriff Local Contracts	2939 Bigfork Stormwater	2953 Rural Fire Capacity	2954 Opioid Settlement	2956 Gateway to Glacier Bike/Pedestrian Trail
<b>Assets</b>						
Cash and Investments	\$ -	\$ 35,375	\$ 89,579	\$ 2,738	\$ 117,719	\$ 119,091
Taxes and Assessments Receivable, Net	-	-	2,186	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	14,588	5,147	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 14,588</b>	<b>\$ 40,522</b>	<b>\$ 91,765</b>	<b>\$ 2,738</b>	<b>\$ 117,719</b>	<b>\$ 119,091</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	2,813	-	2,810	-	-
Accrued Payroll	2,633	-	-	-	-	-
Due to Other Funds	11,955	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>14,588</b>	<b>2,813</b>	<b>-</b>	<b>2,810</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	2,186	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>2,186</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	89,579	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	117,719	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	119,091
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	37,709	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	(72)	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>37,709</b>	<b>89,579</b>	<b>(72)</b>	<b>117,719</b>	<b>119,091</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 14,588</b>	<b>\$ 40,522</b>	<b>\$ 91,765</b>	<b>\$ 2,738</b>	<b>\$ 117,719</b>	<b>\$ 119,091</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	2961	2963	2964	2965	2966	2967
	PREP Grant	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control
<b>Assets</b>						
Cash and Investments	\$ 72	\$ 24,693	\$ 17,568	\$ -	\$ 1,679	\$ 623,561
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	7,579	-	-	108,331	-	37,804
Prepaid Expenditures	-	-	-	1,360	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,651</b>	<b>\$ 24,693</b>	<b>\$ 17,568</b>	<b>\$ 109,691</b>	<b>\$ 1,679</b>	<b>\$ 661,365</b>
<b>Liabilities</b>						
<b>Current liabilities:</b>						
Accounts Payable	-	-	-	-	-	62
Accrued Payroll	1,585	-	-	3,632	-	4,849
Due to Other Funds	3,237	-	-	105,479	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,822</b>	<b>-</b>	<b>-</b>	<b>109,111</b>	<b>-</b>	<b>4,911</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
<b>Nonspendable:</b>						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	1,360	-	-
<b>Restricted for:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	2,829	24,693	17,568	-	1,679	656,454
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
<b>Committed for:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
<b>Assigned to:</b>						
Unassigned	-	-	-	(780)	-	-
<b>Total Fund Balance</b>	<b>2,829</b>	<b>24,693</b>	<b>17,568</b>	<b>580</b>	<b>1,679</b>	<b>656,454</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 7,651</b>	<b>\$ 24,693</b>	<b>\$ 17,568</b>	<b>\$ 109,691</b>	<b>\$ 1,679</b>	<b>\$ 661,365</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2968	2970	2971	2972	2973	2974
	Tobacco Use Prevention Grant	Consortium II	WIC	Family Planning	MCH Grant	Consortia III / Ryan White
<b>Assets</b>						
Cash and Investments	\$ 249,205	\$ 9,099	\$ 61,542	\$ 562,230	\$ 208,531	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	97,684	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	62,249	15,075	73,450	1,014	92,973	5,636
Prepaid Expenditures	-	-	-	4,079	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 311,454</b>	<b>\$ 24,174</b>	<b>\$ 134,992</b>	<b>\$ 665,007</b>	<b>\$ 301,504</b>	<b>\$ 5,636</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	36,170	-	581	6,370	1,781	-
Accrued Payroll	2,696	1,247	12,654	12,547	17,098	2,383
Due to Other Funds	-	-	-	-	-	2,659
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>38,866</b>	<b>1,247</b>	<b>13,235</b>	<b>18,917</b>	<b>18,879</b>	<b>5,042</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	4,079	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	272,588	22,927	121,757	642,011	282,625	594
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>272,588</b>	<b>22,927</b>	<b>121,757</b>	<b>646,090</b>	<b>282,625</b>	<b>594</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 311,454</b>	<b>\$ 24,174</b>	<b>\$ 134,992</b>	<b>\$ 665,007</b>	<b>\$ 301,504</b>	<b>\$ 5,636</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
<b>Assets</b>						
Cash and Investments	\$ 20,854	\$ 49,991	\$ 17,043	\$ 115,651	\$ 17,577	\$ 330,687
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	11,019	9,817	80,274	12,556	-	22,576
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 31,873</b>	<b>\$ 59,808</b>	<b>\$ 97,317</b>	<b>\$ 128,207</b>	<b>\$ 17,577</b>	<b>\$ 353,263</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	12	-	1,761	-	14,363
Accrued Payroll	1,106	2,173	9,709	567	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	58,942	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,106</b>	<b>61,127</b>	<b>9,709</b>	<b>2,328</b>	<b>-</b>	<b>14,363</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	30,767	-	87,608	125,879	17,577	-
Social & Economic Services	-	-	-	-	-	338,900
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	(1,319)	-	-	-	-
<b>Total Fund Balance</b>	<b>30,767</b>	<b>(1,319)</b>	<b>87,608</b>	<b>125,879</b>	<b>17,577</b>	<b>338,900</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 31,873</b>	<b>\$ 59,808</b>	<b>\$ 97,317</b>	<b>\$ 128,207</b>	<b>\$ 17,577</b>	<b>\$ 353,263</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
 June 30, 2023

	2983	2986	2987	2988	2990	2992
	Nutrition	Senior Centers	Training Grant	Senior Home Repair Grant	Transportation	Parks Grant
<b>Assets</b>						
Cash and Investments	\$ 730,122	\$ 81,587	\$ 8,306	\$ -	\$ 333,407	\$ 285
Taxes and Assessments Receivable, Net	-	-	-	-	16,101	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from Other Governments	55,677	3,547	19	-	494,724	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	8,158	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 793,957</b>	<b>\$ 85,134</b>	<b>\$ 8,325</b>	<b>\$ -</b>	<b>\$ 844,232</b>	<b>\$ 285</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	14,935	-	-	-	29,411	-
Accrued Payroll	13,710	-	-	-	37,458	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>28,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,869</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	16,101	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,101</b>	<b>-</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	8,158	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	757,154	85,134	8,325	-	-	-
Culture & Recreation	-	-	-	-	-	285
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	761,262	-
Culture & Recreation	-	-	-	-	-	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>765,312</b>	<b>85,134</b>	<b>8,325</b>	<b>-</b>	<b>761,262</b>	<b>285</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 793,957</b>	<b>\$ 85,134</b>	<b>\$ 8,325</b>	<b>\$ -</b>	<b>\$ 844,232</b>	<b>\$ 285</b>

(continued)

Flathead County  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	2994	2998	7015	7016	7055	7059
	DNRC ARPA	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift & Memorial	Somers Endowment
<b>Assets</b>						
Cash and Investments	\$ -	\$ 1,061,714	\$ 82,020	\$ 48,312	\$ 44,388	\$ 1,117
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Interest Receivable	-	2,900	224	-	121	3
Due from other funds	-	-	-	-	-	-
Due from Other Governments	524,034	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 524,034</b>	<b>\$ 1,064,614</b>	<b>\$ 82,244</b>	<b>\$ 48,312</b>	<b>\$ 44,509</b>	<b>\$ 1,120</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	-	-	49,588	1,227	-
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	524,044	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>524,044</b>	<b>-</b>	<b>-</b>	<b>49,588</b>	<b>1,227</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Lease	-	-	-	-	-	-
Unavailable Revenue - other	409,185	2,900	224	-	121	3
<b>Total Deferred Inflows of Resources</b>	<b>409,185</b>	<b>2,900</b>	<b>224</b>	<b>-</b>	<b>121</b>	<b>3</b>
<b>Fund Balance</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	1,117
Public Safety	-	1,061,714	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	82,020	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	43,161	-
Assigned to:						
Unassigned	(409,195)	-	-	(1,276)	-	-
<b>Total Fund Balance</b>	<b>(409,195)</b>	<b>1,061,714</b>	<b>82,020</b>	<b>(1,276)</b>	<b>43,161</b>	<b>1,117</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 524,034</b>	<b>\$ 1,064,614</b>	<b>\$ 82,244</b>	<b>\$ 48,312</b>	<b>\$ 44,509</b>	<b>\$ 1,120</b>

(continued)



Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
 June 30, 2023

	7071 County Attorney Victims		Total
<u>Restitution</u>			
<b>Assets</b>			
Cash and Investments	\$ 77,995	\$	23,482,438
Taxes and Assessments Receivable, Net	-		1,034,657
Accounts Receivable, Net	-		250,251
Lease Receivable	-		1,249,781
Interest Receivable	213		15,535
Due from other funds	-		111,375
Due from Other Governments	-		2,096,331
Prepaid Expenditures	-		245,991
Inventories	-		380,775
Advances	-		140,000
<b>Total Assets</b>	<u>\$ 78,208</u>	<u>\$</u>	<u>29,007,134</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts Payable	-		752,664
Accrued Payroll	-		850,964
Due to Other Funds	-		735,337
Unearned Revenue	-		320,713
Deposits Payable	-		9,100
<b>Total Liabilities</b>	<u>-</u>		<u>2,668,778</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue - Tax/Special Assessments	-		1,034,657
Unavailable Revenue - Lease	-		1,213,429
Unavailable Revenue - other	213		424,594
<b>Total Deferred Inflows of Resources</b>	<u>213</u>		<u>2,672,680</u>
<b>Fund Balance</b>			
Nonspendable:			
Inventory	-		380,775
Prepaid Expenditures	-		245,991
Restricted for:			
General Government	-		426,585
Public Safety	-		1,281,634
Public Works	-		1,353,523
Public Health	-		4,101,191
Social & Economic Services	-		1,298,098
Culture & Recreation	-		119,376
Committed for:			
General Government	77,995		5,243,483
Public Safety	-		5,098,240
Public Works	-		703,633
Public Health	-		138,206
Social & Economic Services	-		1,540,643
Culture & Recreation	-		2,147,001
Assigned to:			
Unassigned	-		(412,703)
<b>Total Fund Balance</b>	<u>77,995</u>		<u>23,665,676</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 78,208</u>	<u>\$</u>	<u>29,007,134</u>

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2120	2130	2140	2150	2160	2180
	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair	District Court
<b>Revenues:</b>						
Property Taxes	\$ 11,466	\$ 856,525	\$ 528,385	\$ 198	\$ 285,423	\$ 352,492
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	132,689	45,755	-	38,939	211,697
Charges for Services	-	-	119,795	-	1,190,348	182,883
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	1,094	4,531	-	432,758	435
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	1,042	(7,188)	(704)	(7)	(8,660)	(92)
<b>Total Revenues</b>	<b>12,508</b>	<b>983,120</b>	<b>697,762</b>	<b>191</b>	<b>1,938,808</b>	<b>747,415</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	782,433
Public Safety	-	79	-	-	-	-
Public Works	-	645,176	577,160	-	-	-
Public Health	-	-	-	166	-	-
Social and Economic Services	118,026	-	-	-	-	-
Culture and Recreation	-	-	-	-	1,345,235	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	6,000	-
Miscellaneous	-	-	-	-	29,354	-
<b>Total Expenditures</b>	<b>118,026</b>	<b>645,255</b>	<b>577,160</b>	<b>166</b>	<b>1,380,589</b>	<b>782,433</b>
Excess of Revenues Over (Under) Expenditures	(105,518)	337,865	120,602	25	558,219	(35,018)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	2,064	-	-	-
Transfers Out	-	(200,167)	(94,593)	-	(363,972)	(53,600)
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(200,167)</b>	<b>(92,529)</b>	<b>-</b>	<b>(363,972)</b>	<b>(53,600)</b>
 Net Change in Fund Balances	 (105,518)	 137,698	 28,073	 25	 194,247	 (88,618)
Fund Balance - Beginning of Year	272,653	713,617	444,995	1,092	589,543	343,955
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 167,135</b>	<b>\$ 851,315</b>	<b>\$ 473,068</b>	<b>\$ 1,117</b>	<b>\$ 783,790</b>	<b>\$ 255,337</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2190	2200	2210	2211	2213	2214
	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Park Donation	Trail Maintenance
<b>Revenues:</b>						
Property Taxes	\$ 1,530,795	\$ 308,707	\$ 557,637	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	32,555	489	27,918	-	-	268,218
Charges for Services	-	-	177,916	82,965	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	338	39,285	-	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(1,803)	(2,330)	(2,339)	(4,196)	(90)	3,443
<b>Total Revenues</b>	<b>1,561,547</b>	<b>307,204</b>	<b>800,417</b>	<b>78,769</b>	<b>(90)</b>	<b>271,661</b>
<b>Expenditures</b>						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	187,470	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	635,893	-	-	309,792
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	1,624,628	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,624,628</b>	<b>187,470</b>	<b>635,893</b>	<b>-</b>	<b>-</b>	<b>309,792</b>
Excess of Revenues Over (Under) Expenditures	(63,081)	119,734	164,524	78,769	(90)	(38,131)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	50,000
Transfers Out	-	(55,688)	(168,343)	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(55,688)</b>	<b>(168,343)</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
Net Change in Fund Balances	(63,081)	64,046	(3,819)	78,769	(90)	11,869
Fund Balance - Beginning of Year	597,019	136,551	337,309	379,396	16,518	316,268
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 533,938</b>	<b>\$ 200,597</b>	<b>\$ 333,490</b>	<b>\$ 458,165</b>	<b>\$ 16,428</b>	<b>\$ 328,137</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2220	2251	2260	2270	2271	2272
	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants	EMS Program
<b>Revenues:</b>						
Property Taxes	\$ 1,669,879	\$ 272,949	\$ -	\$ 1,367,982	\$ -	\$ 335,254
Licenses & Permits	-	-	-	269,507	-	-
Intergovernmental Revenue	139,438	32,307	40,406	118,358	75,543	-
Charges for Services	5,748	305,660	-	1,195,877	-	295
Fines & Forfeitures	14,514	-	-	-	-	-
Miscellaneous Revenue	14,455	278	-	338,001	1,000	3,472
Investment Earnings	8,839	-	-	42,974	-	-
Unrealized loss on Investments	(2,104)	(1,608)	(3,296)	1,736	(2,518)	(1,208)
<b>Total Revenues</b>	<b>1,850,769</b>	<b>609,586</b>	<b>37,110</b>	<b>3,334,435</b>	<b>74,025</b>	<b>337,813</b>
<b>Expenditures</b>						
Current Operations:						
General Government	-	610,232	-	90,126	-	-
Public Safety	-	-	2,455	-	-	11,585
Public Works	-	-	1,082	-	-	-
Public Health	-	-	-	3,235,206	44,319	283,986
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	1,750,059	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,750,059</b>	<b>610,232</b>	<b>3,537</b>	<b>3,325,332</b>	<b>44,319</b>	<b>295,571</b>
Excess of Revenues Over (Under) Expenditures	100,710	(646)	33,573	9,103	29,706	42,242
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	4,000	-	-
Transfers Out	(112,230)	(24,452)	-	(310,732)	-	(18,500)
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(112,230)</b>	<b>(24,452)</b>	<b>-</b>	<b>(306,732)</b>	<b>-</b>	<b>(18,500)</b>
 Net Change in Fund Balances	 (11,520)	 (25,098)	 33,573	 (297,629)	 29,706	 23,742
Fund Balance - Beginning of Year	422,686	362,104	202,169	1,596,076	17,347	94,993
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 411,166</b>	<b>\$ 337,006</b>	<b>\$ 235,742</b>	<b>\$ 1,298,447</b>	<b>\$ 47,053</b>	<b>\$ 118,735</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2273	2280	2283	2290	2292	2320
	Special EMS Program	Agency on Aging	Buckle Up Flathead	4H/Extension	Animal Shelter Donations	Children's Advocacy Center
<b>Revenues:</b>						
Property Taxes	\$ 678,471	\$ 230,427	\$ -	\$ 140,938	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	20,745	43,723	8,810	-	10,000
Charges for Services	-	-	-	2,655	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	30,881	6,495	19	95,436	11,658
Investment Earnings	-	-	-	-	3,726	-
Unrealized loss on Investments	(1,166)	(843)	(143)	(680)	3,823	(1,003)
<b>Total Revenues</b>	<b>677,305</b>	<b>281,210</b>	<b>50,075</b>	<b>151,742</b>	<b>102,985</b>	<b>20,655</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	7,309
Public Works	-	-	-	-	-	-
Public Health	651,772	-	43,723	-	130,156	-
Social and Economic Services	-	245,529	-	140,732	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>651,772</b>	<b>245,529</b>	<b>43,723</b>	<b>140,732</b>	<b>130,156</b>	<b>7,309</b>
Excess of Revenues Over (Under) Expenditures	25,533	35,681	6,352	11,010	(27,171)	13,346
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(1,857)	(177,281)	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(19,000)</b>	<b>-</b>	<b>(1,857)</b>	<b>(177,281)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>25,533</b>	<b>16,681</b>	<b>6,352</b>	<b>9,153</b>	<b>(204,452)</b>	<b>13,346</b>
Fund Balance - Beginning of Year	88,160	57,479	6,557	75,200	260,638	117,109
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 113,693</b>	<b>\$ 74,160</b>	<b>\$ 12,909</b>	<b>\$ 84,353</b>	<b>\$ 56,186</b>	<b>\$ 130,455</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2340	2350	2370	2372	2374	2380
	School Co-Op Revolving	Big MT Communications Site	Retirement	Permissive Medical Levy	Home Health	Group Insurance
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ 4,111,293	\$ 4,158,116	\$ -	\$ 214,455
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	216,995	-	-	139,696
Charges for Services	26,670	2,807	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	3,320	-	-	-	-	-
Investment Earnings	1,149	-	-	-	-	-
Unrealized loss on Investments	(213)	(42)	(14,892)	-	-	(12,401)
<b>Total Revenues</b>	<b>30,926</b>	<b>2,765</b>	<b>4,313,396</b>	<b>4,158,116</b>	<b>-</b>	<b>341,750</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	34,775	-	1,376,517	-	-	1,711,428
Public Safety	-	3,455	1,531,075	-	-	1,454,285
Public Works	-	-	745,170	-	-	756,964
Public Health	-	-	84,624	-	270,293	132,967
Social and Economic Services	-	-	39,145	-	-	47,356
Culture and Recreation	-	-	308,516	-	-	369,874
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>34,775</b>	<b>3,455</b>	<b>4,085,047</b>	<b>-</b>	<b>270,293</b>	<b>4,472,874</b>
Excess of Revenues Over (Under) Expenditures	(3,849)	(690)	228,349	4,158,116	(270,293)	(4,131,124)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	1,500	-	-	216,484	4,158,116
Transfers Out	-	-	-	(4,158,116)	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>(4,158,116)</b>	<b>216,484</b>	<b>4,158,116</b>
Net Change in Fund Balances	(3,849)	810	228,349	-	(53,809)	26,992
Fund Balance - Beginning of Year	50,035	3,690	1,361,207	-	53,809	1,896,077
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 46,186</b>	<b>\$ 4,500</b>	<b>\$ 1,589,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,923,069</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2382	2390	2391	2393	2394	2395
	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement	Records Preservation
<b>Revenues:</b>						
Property Taxes	\$ 339,235	\$ -	\$ 183,041	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	16,977	-	-	-	27,725	-
Charges for Services	-	-	-	-	-	101,095
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	919	-	3,255	100	-	4,703
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(1,289)	(50)	(2,261)	(449)	(1,006)	(1,441)
<b>Total Revenues</b>	<b>355,842</b>	<b>(50)</b>	<b>184,035</b>	<b>(349)</b>	<b>26,719</b>	<b>104,357</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	110,270
Public Safety	222,602	-	168,758	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	13,062	-
Social and Economic Services	-	-	-	50	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>222,602</b>	<b>-</b>	<b>168,758</b>	<b>50</b>	<b>13,062</b>	<b>110,270</b>
Excess of Revenues Over (Under) Expenditures	133,240	(50)	15,277	(399)	13,657	(5,913)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	2,040
Transfers Out	(93,250)	-	(8,300)	-	(344)	(19,810)
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(93,250)</b>	<b>-</b>	<b>(8,300)</b>	<b>-</b>	<b>(344)</b>	<b>(17,770)</b>
 Net Change in Fund Balances	 39,990	 (50)	 6,977	 (399)	 13,313	 (23,683)
Fund Balance - Beginning of Year	62,962	9,265	355,280	82,527	109,795	380,582
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 102,952</b>	<b>\$ 9,215</b>	<b>\$ 362,257</b>	<b>\$ 82,128</b>	<b>\$ 123,108</b>	<b>\$ 356,899</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2396	2398	2820	2821	2830	2840
	Juvenile Detention	Records Scanning	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant
<b>Revenues:</b>						
Property Taxes	\$ 296,814	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	82,780	-	490,659	622,851	81,514	7,500
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	10,563	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(4,230)	(2,085)	(3,096)	(10,901)	(1,762)	-
<b>Total Revenues</b>	<b>385,927</b>	<b>(2,085)</b>	<b>487,563</b>	<b>611,950</b>	<b>79,752</b>	<b>7,500</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	5,167	-	-	-	-
Public Safety	241,733	-	-	-	-	-
Public Works	-	-	385,874	253,123	59,137	7,500
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	76,592	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>241,733</b>	<b>5,167</b>	<b>462,466</b>	<b>253,123</b>	<b>59,137</b>	<b>7,500</b>
Excess of Revenues Over (Under) Expenditures	144,194	(7,252)	25,097	358,827	20,615	-
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	85,000	-	-	-	-
Transfers Out	(9,500)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(9,500)</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	134,694	77,748	25,097	358,827	20,615	-
Fund Balance - Beginning of Year	197,732	-	283,014	192,181	209,623	-
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 332,426</b>	<b>\$ 77,748</b>	<b>\$ 308,111</b>	<b>\$ 551,008</b>	<b>\$ 230,238</b>	<b>\$ -</b>

(continued)



Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2850	2855	2859	2888	2889	2890
	Emergency Communication Center	State 911	GIS-MT Land Information Act	I&R Comm Service	Veterans Directed Care	Sandy Hill Rural Maintenance District
<b>Revenues:</b>						
Property Taxes	\$ 3,572,182	\$ -	\$ -	\$ -	\$ -	\$ 3,519
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	758,429	-	368,854	1,262,827	-
Charges for Services	-	-	48,075	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	26,920	-	-	2,982	-	-
Investment Earnings	66,586	-	-	-	-	345
Unrealized loss on Investments	(29,788)	(61)	(1,398)	868	(7,364)	(121)
Total Revenues	<u>3,635,900</u>	<u>758,368</u>	<u>46,677</u>	<u>372,704</u>	<u>1,255,463</u>	<u>3,743</u>
<b>Expenditures</b>						
Current Operations:						
General Government	-	-	36,805	-	-	-
Public Safety	2,274,289	603,296	-	-	-	-
Public Works	-	-	-	-	-	2,206
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	342,539	1,084,791	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	155,133	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>2,274,289</u>	<u>758,429</u>	<u>36,805</u>	<u>342,539</u>	<u>1,084,791</u>	<u>2,206</u>
Excess of Revenues Over (Under) Expenditures	1,361,611	(61)	9,872	30,165	170,672	1,537
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(809,500)	-	-	(109,628)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(809,500)</u>	<u>-</u>	<u>-</u>	<u>(109,628)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	552,111	(61)	9,872	(79,463)	170,672	1,537
Fund Balance - Beginning of Year	2,747,523	-	203,514	188,048	369,979	14,496
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,299,634</u>	<u>\$ (61)</u>	<u>\$ 213,386</u>	<u>\$ 108,585</u>	<u>\$ 540,651</u>	<u>\$ 16,033</u>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2901	2916	2920	2922	2923	2924
	PILT	BCC/Drug Investigation Team	Children's Advocacy Center	High Intensity Drug Trafficking	Sheriff's Drug Trust	Drug Forfeiture / Fed Share
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	440,154	-	184,407	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	14,278	-
Miscellaneous Revenue	-	-	-	-	85	27,000
Investment Earnings	-	-	-	-	6,577	2,116
Unrealized loss on Investments	-	(177)	(20)	-	(1,174)	(1,216)
Total Revenues	-	439,977	(20)	184,407	19,766	27,900
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	744,737	-	177,694	42,314	3,205
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	5,629	-	-
Interest and Fiscal Charges	-	-	-	1,083	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	-	744,737	-	184,406	42,314	3,205
Excess of Revenues Over (Under) Expenditures	-	(304,760)	(20)	1	(22,548)	24,695
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	304,582	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	304,582	-	-	-	-
Net Change in Fund Balances	-	(178)	(20)	1	(22,548)	24,695
Fund Balance - Beginning of Year	1,299,142	1,947	3,640	32	318,417	85,937
Restatements	(1,299,142)	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 1,769	\$ 3,620	\$ 33	\$ 295,869	\$ 110,632

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2928 War Supplemental / Stonegarden Grant	2930 Bulletproof Vest Partnership	2931 ICAC	2932 Alcohol Enforcement Team	2933 STEP DUI / Seatbelt	2934 JAG Grant
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	47,789	1,568	2,335	4,779	1,604	55,603
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	6,555	-	-
Investment Earnings	-	-	-	738	-	-
Unrealized loss on Investments	-	(542)	(621)	(273)	(7)	-
<b>Total Revenues</b>	<b>47,789</b>	<b>1,026</b>	<b>1,714</b>	<b>11,799</b>	<b>1,597</b>	<b>55,603</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	47,789	34,551	2,335	67	1,604	27,410
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	7,988	-	28,193
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>47,789</b>	<b>34,551</b>	<b>2,335</b>	<b>8,055</b>	<b>1,604</b>	<b>55,603</b>
Excess of Revenues Over (Under) Expenditures	-	(33,525)	(621)	3,744	(7)	-
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	50,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	16,475	(621)	3,744	(7)	-
Fund Balance - Beginning of Year	-	26,662	85,157	31,344	1,272	-
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ 43,137</b>	<b>\$ 84,536</b>	<b>\$ 35,088</b>	<b>\$ 1,265</b>	<b>\$ -</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2936	2937	2939	2953	2954	2956
	National Children's Alliance	Sheriff Local Contracts	Bigfork Stormwater	Rural Fire Capacity	Opioid Settlement	Gateway to Glacier Bike/Pedestrian Trail
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ 39,005	\$ -	-	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	56,381	6,370	-	18,009	-	-
Charges for Services	-	15,430	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	120,828	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	-	(59)	(992)	(23)	(3,109)	(651)
<b>Total Revenues</b>	<b>56,381</b>	<b>21,741</b>	<b>38,013</b>	<b>17,986</b>	<b>117,719</b>	<b>(651)</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	14,356	-	-	-
Public Safety	75,175	24,290	-	18,009	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>75,175</b>	<b>24,290</b>	<b>14,356</b>	<b>18,009</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(18,794)	(2,549)	23,657	(23)	117,719	(651)
<b>Other Financing Sources (Uses)</b>						
Transfers In	18,794	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>18,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	-	(2,549)	23,657	(23)	117,719	(651)
Fund Balance - Beginning of Year	-	40,258	65,922	(49)	-	119,742
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ 37,709</b>	<b>\$ 89,579</b>	<b>\$ (72)</b>	<b>\$ 117,719</b>	<b>\$ 119,091</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2961	2963	2964	2965	2966	2967
	PREP Grant	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	48,132	-	-	237,783	-	184,913
Charges for Services	2,467	-	-	-	49	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	2,500
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(2)	(135)	(96)	-	(10)	(3,916)
<b>Total Revenues</b>	<b>50,597</b>	<b>(135)</b>	<b>(96)</b>	<b>237,783</b>	<b>39</b>	<b>183,497</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	48,132	-	-	237,783	2	157,482
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>48,132</b>	<b>-</b>	<b>-</b>	<b>237,783</b>	<b>2</b>	<b>157,482</b>
Excess of Revenues Over (Under) Expenditures	2,465	(135)	(96)	-	37	26,015
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(1,032)
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,032)</b>
Net Change in Fund Balances	2,465	(135)	(96)	-	37	24,983
Fund Balance - Beginning of Year	364	24,828	17,664	580	1,642	631,471
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 2,829</b>	<b>\$ 24,693</b>	<b>\$ 17,568</b>	<b>\$ 580</b>	<b>\$ 1,679</b>	<b>\$ 656,454</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2968	2970	2971	2972	2973	2974
	Tobacco Use Prevention Grant	Consortium II	WIC	Family Planning	MCH Grant	Consortia III/Ryan White
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	311,896	25,586	419,507	309,393	420,787	26,843
Charges for Services	-	-	22,483	318,282	35,000	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	10,635	-	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(3,070)	205	(80)	(2,775)	(1,112)	-
<b>Total Revenues</b>	<b>308,826</b>	<b>25,791</b>	<b>441,910</b>	<b>635,535</b>	<b>454,675</b>	<b>26,843</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	258,369	25,586	422,585	603,061	455,131	26,844
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	5,665	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>258,369</b>	<b>25,586</b>	<b>422,585</b>	<b>608,726</b>	<b>455,131</b>	<b>26,844</b>
Excess of Revenues Over (Under) Expenditures	50,457	205	19,325	26,809	(456)	(1)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(344)	-	(3,025)	(734)	(1,032)	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(344)</b>	<b>-</b>	<b>(3,025)</b>	<b>(734)</b>	<b>(1,032)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>50,113</b>	<b>205</b>	<b>16,300</b>	<b>26,075</b>	<b>(1,488)</b>	<b>(1)</b>
Fund Balance - Beginning of Year	222,475	22,722	105,457	620,015	284,113	595
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 272,588</b>	<b>\$ 22,927</b>	<b>\$ 121,757</b>	<b>\$ 646,090</b>	<b>\$ 282,625</b>	<b>\$ 594</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	605	-	-
Intergovernmental Revenue	75,635	188,716	295,890	50,213	-	236,305
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	2,290	-	-	60	-	9,555
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(84)	3,013	1,181	(1,171)	(96)	(5,918)
<b>Total Revenues</b>	<b>77,841</b>	<b>191,729</b>	<b>297,071</b>	<b>49,707</b>	<b>(96)</b>	<b>239,942</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	81,800	188,716	322,906	25,411	-	-
Social and Economic Services	-	-	-	-	-	151,794
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>81,800</b>	<b>188,716</b>	<b>322,906</b>	<b>25,411</b>	<b>-</b>	<b>151,794</b>
Excess of Revenues Over (Under) Expenditures	(3,959)	3,013	(25,835)	24,296	(96)	88,148
<b>Other Financing Sources (Uses)</b>						
Transfers In	8,000	-	-	-	-	74,628
Transfers Out	-	-	(688)	(344)	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,000</b>	<b>-</b>	<b>(688)</b>	<b>(344)</b>	<b>-</b>	<b>74,628</b>
Net Change in Fund Balances	4,041	3,013	(26,523)	23,952	(96)	162,776
Fund Balance - Beginning of Year	26,726	(4,332)	169,556	101,927	17,673	176,124
Restatements	-	-	(55,425)	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 30,767</b>	<b>\$ (1,319)</b>	<b>\$ 87,608</b>	<b>\$ 125,879</b>	<b>\$ 17,577</b>	<b>\$ 338,900</b>

(continued)

Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2983	2986	2987	2988	2990	2992
	Nutrition	Senior Centers	Training Grant	Senior Home Repair Grant	Transportation	Parks Grant
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 339,235	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	497,763	36,195	18	-	1,442,056	-
Charges for Services	2,620	-	-	-	7,000	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	242,471	-	-	32,792	62,377	-
Investment Earnings	-	-	-	-	-	-
Unrealized loss on Investments	(2,929)	(1,424)	(59)	-	(402)	(2)
<b>Total Revenues</b>	<b>739,925</b>	<b>34,771</b>	<b>(41)</b>	<b>32,792</b>	<b>1,850,266</b>	<b>(2)</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	870,279	36,195	18	32,792	1,393,556	-
Culture and Recreation	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	31,500	-
Interest and Fiscal Charges	-	-	-	-	6,300	-
Capital Outlay	-	-	-	-	142,186	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>870,279</b>	<b>36,195</b>	<b>18</b>	<b>32,792</b>	<b>1,573,542</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(130,354)	(1,424)	(59)	-	276,724	(2)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	47,700	-	-	-	-
Transfers Out	-	-	-	-	(7,693)	-
Sale of Capital Assets	-	-	-	-	135,431	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>47,700</b>	<b>-</b>	<b>-</b>	<b>127,738</b>	<b>-</b>
Net Change in Fund Balances	(130,354)	46,276	(59)	-	404,462	(2)
Fund Balance - Beginning of Year	895,666	38,858	8,384	-	356,800	287
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ 765,312</b>	<b>\$ 85,134</b>	<b>\$ 8,325</b>	<b>\$ -</b>	<b>\$ 761,262</b>	<b>\$ 285</b>

(continued)



Flathead County  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

	2994	2998	7015	7016	7055	7059
	DNRC ARPA	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift & Memorial	Somers Endowment
<b>Revenues:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	653,420	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	19,314	-
Investment Earnings	-	23,317	1,839	-	1,117	25
Unrealized loss on Investments	-	(6,275)	(451)	2,560	124	(7)
<b>Total Revenues</b>	<b>653,420</b>	<b>17,042</b>	<b>1,388</b>	<b>2,560</b>	<b>20,555</b>	<b>18</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	667,649	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	1,721	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	41,082	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	394,966	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,062,615</b>	<b>-</b>	<b>1,721</b>	<b>-</b>	<b>41,082</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(409,195)	17,042	(333)	2,560	(20,527)	18
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(409,195)</b>	<b>17,042</b>	<b>(333)</b>	<b>2,560</b>	<b>(20,527)</b>	<b>18</b>
Fund Balance - Beginning of Year	-	1,044,672	82,353	(3,836)	63,688	1,099
Restatements	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ (409,195)</b>	<b>\$ 1,061,714</b>	<b>\$ 82,020</b>	<b>\$ (1,276)</b>	<b>\$ 43,161</b>	<b>\$ 1,117</b>

(continued)

**Flathead County**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2023**

**7071**

	<b>County Attorney Victims Restitution</b>	<b>Total</b>
<b>Revenues:</b>		
Property Taxes	\$ -	\$ 22,384,423
Licenses & Permits	-	270,112
Intergovernmental Revenue	-	11,604,447
Charges for Services	-	3,846,120
Fines & Forfeitures	-	28,792
Miscellaneous Revenue	-	1,569,360
Investment Earnings	1,713	161,061
Unrealized loss on Investments	(461)	(158,172)
Total Revenues	1,252	39,706,143
<b>Expenditures</b>		
<b>Current Operations:</b>		
General Government	-	5,439,758
Public Safety	-	7,720,101
Public Works	-	3,433,392
Public Health	-	7,933,273
Social and Economic Services	-	4,502,802
Culture and Recreation	-	4,760,451
<b>Debt Service:</b>		
Principal	-	37,129
Interest and Fiscal Charges	-	7,383
Capital Outlay	-	816,723
Miscellaneous	-	1,653,982
Total Expenditures	-	36,304,994
Excess of Revenues Over (Under) Expenditures	1,252	3,401,149
<b>Other Financing Sources (Uses)</b>		
Transfers In	-	5,022,908
Transfers Out	-	(6,823,755)
Sale of Capital Assets	-	135,431
Total Other Financing Sources (Uses)	-	(1,665,416)
Net Change in Fund Balances	1,252	1,735,733
Fund Balance - Beginning of Year	76,743	23,284,510
Restatements	-	(1,354,567)
Fund Balance - End of Year	\$ 77,995	\$ 23,665,676

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, 2023

	Poor (2120)			Bridge (2130)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Taxes and Assessments	\$ 783	\$ 783	\$ 11,466	\$ 844,603	\$ 856,525	\$ 11,922	
Intergovernmental	-	-	-	109,964	132,689	22,725	
Miscellaneous	-	-	-	500	1,094	594	
Unrealized loss on Investments	-	-	1,042	-	(7,188)	(7,188)	
Total Revenue	783	783	12,508	955,067	983,120	28,053	
<b>Expenditures</b>							
Current Operations							
Public Safety	-	-	-	-	79	79	
Personal Services	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Personal Services	-	-	-	417,663	411,540	(6,123)	
Operations	-	-	-	544,092	233,636	(310,456)	
Social and Economic Services							
Operations	215,900	215,900	118,026	-	-	-	
Total Expenditures	215,900	215,900	118,026	961,755	645,255	(316,500)	
Excess (Deficiency) of Revenue Over Expenditures	(215,117)	(215,117)	(105,518)	(6,688)	337,865	344,553	
<b>Other Financing Sources (Uses)</b>							
Transfers (Out)	-	-	-	(200,167)	(200,167)	-	
Total Other Financing Sources (Uses)	-	-	-	(200,167)	(200,167)	-	
Net Change in Fund Balances	\$ (215,117)	\$ (215,117)	(105,518)	\$ (206,855)	137,698	\$ 344,553	
<b>Fund Balances</b>							
Beginning of Year			272,653		713,617		
End of Year			\$ 167,135		\$ 851,315		

(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, 2023**

	Budgeted Amounts		Noxious Weed (2140)		Predatory Animal (2150)		Over (Under)	
	Original	Final	Actual	Final Budget	Original	Final	Actual	Final Budget
<b>Revenue</b>								
Taxes and Assessments	\$ 530,346	\$ 530,346	\$ 528,385	\$ (1,961)	\$ -	\$ 170	\$ 198	\$ 28
Intergovernmental	45,053	45,053	45,755	702	-	-	-	-
Charges for services	122,550	122,550	119,795	(2,755)	-	-	-	-
Miscellaneous	1,000	1,000	4,531	3,531	-	-	-	-
Unrealized loss on Investments	-	-	(704)	(704)	-	-	(7)	(7)
Total Revenue	698,949	698,949	697,762	(1,187)	-	170	191	21
<b>Expenditures</b>								
Current Operations								
Public Works								
Personal Services	393,492	393,492	353,092	(40,400)	-	-	-	-
Operations	235,800	235,800	224,068	(11,732)	-	-	-	-
Public Health								
Operations	-	-	-	-	140	336	166	(170)
Total Expenditures	629,292	629,292	577,160	(52,132)	140	336	166	(170)
Excess (Deficiency) of Revenue Over Expenditures	69,657	69,657	120,602	50,945	(140)	(166)	25	191
<b>Other Financing Sources (Uses)</b>								
Transfers in	31,263	31,263	2,064	(29,199)	-	-	-	-
Transfers (Out)	(94,593)	(94,593)	(94,593)	-	-	-	-	-
Total Other Financing Sources (Uses)	(63,330)	(63,330)	(92,529)	(29,199)	-	-	-	-
Net Change in Fund Balances	\$ 6,327	\$ 6,327	28,073	\$ 21,746	\$ (140)	\$ (166)	25	\$ 191
<b>Fund Balances</b>								
Beginning of Year			444,995				1,092	
End of Year			\$ 473,068				\$ 1,117	

(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, 2023**

	County Fair (2160)			District Court (2180)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
<b>Revenue</b>						
Taxes and Assessments	\$ 282,762	\$ 282,762	\$ 285,423	\$ 355,011	\$ 352,492	\$ (2,519)
Intergovernmental	38,376	38,376	38,939	214,928	211,697	(3,231)
Charges for Services	1,046,035	1,146,035	1,190,348	150,000	182,883	32,883
Miscellaneous	251,000	251,000	432,758	700	435	(265)
Unrealized loss on Investments	-	-	(8,660)	-	(92)	(92)
Total Revenue	1,618,173	1,718,173	1,938,808	720,639	747,415	26,776
<b>Expenditures</b>						
Current Operations						
General Government						
Personal Services	-	-	-	700,674	677,756	(22,918)
Operations	-	-	-	86,785	104,677	17,892
Culture and Recreation						
Personal Services	372,371	372,371	341,060	-	-	-
Operations	908,646	1,002,646	1,004,175	-	-	-
Capital Outlay	-	12,000	6,000	-	-	-
Miscellaneous	30,000	30,000	29,354	-	-	-
Total Expenditures	1,311,017	1,417,017	1,380,589	787,459	782,433	(5,026)
Excess (Deficiency) of Revenue Over Expenditures	307,156	301,156	558,219	(66,820)	(35,018)	31,802
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(363,972)	(363,972)	(363,972)	(28,600)	(53,600)	-
Total Other Financing Sources (Uses)	(363,972)	(363,972)	(363,972)	(28,600)	(53,600)	-
Net Change in Fund Balances	\$ (56,816)	\$ (62,816)	194,247	\$ (95,420)	\$ (88,618)	\$ 31,802
<b>Fund Balances</b>						
Beginning of Year			589,543			343,955
End of Year			\$ 783,790			\$ 255,337

(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, 2023

	Comp Insurance (2190)		Mosquito (2200)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Taxes and Assessments	\$ 1,519,261	\$ 1,519,261	\$ 307,275	\$ 308,707	\$ 1,432
Intergovernmental	32,084	32,555	-	489	489
Miscellaneous	-	-	75	338	263
Unrealized loss on Investments	-	(1,803)	-	(2,330)	(2,330)
Total Revenue	<u>1,551,345</u>	<u>1,561,547</u>	<u>307,350</u>	<u>307,204</u>	<u>(146)</u>
<b>Expenditures</b>					
Current Operations					
Public Health	-	-	184,951	117,197	(67,754)
Personal Services	-	-	97,470	70,273	(27,197)
Operations	-	-	-	-	-
Miscellaneous	1,641,000	1,641,000	282,421	187,470	(94,951)
Total Expenditures	<u>1,641,000</u>	<u>1,624,628</u>	<u>282,421</u>	<u>187,470</u>	<u>(94,951)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(89,655)</u>	<u>(63,081)</u>	<u>24,929</u>	<u>119,734</u>	<u>94,805</u>
<b>Other Financing Sources (Uses)</b>					
Transfers (Out)	-	-	(55,688)	(55,688)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(55,688)</u>	<u>(55,688)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (89,655)</u>	<u>\$ (89,655)</u>	<u>\$ (30,759)</u>	<u>64,046</u>	<u>\$ 94,805</u>
<b>Fund Balances</b>					
Beginning of Year		597,019		136,551	
End of Year		<u>\$ 533,938</u>		<u>\$ 200,597</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, 2023**

	Park (2210)			Parks/Cash in Lieu (2211)		
	Budgeted Amounts		Over (Under)	Budgeted Amounts		Over (Under)
	Original	Final	Final Budget	Original	Actual	Final Budget
<b>Revenue</b>						
Taxes and Assessments	\$ 557,292	\$ 557,292	\$ 345	\$ -	\$ -	\$ -
Intergovernmental	27,514	27,514	404	-	-	-
Charges for Services	158,500	158,500	19,416	25,000	82,965	57,965
Miscellaneous	29,500	29,500	9,785	-	-	-
Unrealized loss on Investments	-	(2,339)	(2,339)	-	(4,196)	(4,196)
Total Revenue	772,806	772,806	27,611	25,000	78,769	53,769
<b>Expenditures</b>						
Current Operations						
Culture and Recreation						
Personal Services	403,319	403,319	(36,829)	-	-	-
Operations	285,450	285,450	(16,047)	-	-	-
Capital Outlay	-	-	-	25,000	-	(25,000)
Total Expenditures	688,769	688,769	(52,876)	25,000	-	(25,000)
Excess (Deficiency) of Revenue Over Expenditures	84,037	84,037	80,487	-	78,769	78,769
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(168,343)	(168,343)	-	-	-	-
Total Other Financing Sources (Uses)	(168,343)	(168,343)	-	-	-	-
Net Change in Fund Balances	\$ (84,306)	\$ (84,306)	\$ 80,487	\$ -	\$ 78,769	\$ 78,769
<b>Fund Balances</b>						
Beginning of Year			337,309		379,396	
End of Year		\$ 333,490	\$ 333,490		\$ 458,165	

(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, 2023

	Park Donation (2213)		Trail Maintenance (2214)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 268,218	\$ (131,782)
Unrealized loss on Investments	-	(90)	-	3,443	3,443
Total Revenue	-	(90)	-	271,661	(128,339)
<b>Expenditures</b>					
Current Operations					
Culture and Recreation					
Operations	500	500	1,091,000	309,792	(781,208)
Total Expenditures	500	500	1,091,000	309,792	(781,208)
Excess (Deficiency) of Revenue Over Expenditures	(500)	(500)	(691,000)	(38,131)	652,869
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	50,000	50,000	-
Total Other Financing Sources (Uses)	-	-	50,000	50,000	-
Net Change in Fund Balances	\$ (500)	\$ (500)	\$ (181,000)	\$ 11,869	\$ 652,869

	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
<b>Fund Balances</b>				
Beginning of Year			16,518	
End of Year			\$ 16,428	
			\$ 316,268	
			\$ 328,137	

(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, 2023**

	Library (2220)			Planning (2251)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Taxes and Assessments	\$ 1,669,641	\$ 1,669,641	\$ 1,669,879	\$ 271,801	\$ 272,949	\$ 1,148	
Intergovernmental	140,679	140,679	139,438	31,389	32,307	918	
Charges for Services	5,000	5,000	5,748	171,200	305,660	4,460	
Fines and Forfeitures	13,000	13,000	14,514	-	-	-	
Miscellaneous	1,300	1,300	14,455	125	278	153	
Investment Earnings	900	900	8,839	-	-	-	
Unrealized loss on Investments	-	-	(2,104)	-	(1,608)	(1,608)	
Total Revenue	1,830,520	1,830,520	1,850,769	604,515	609,586	5,071	
<b>Expenditures</b>							
Current Operations							
General Government							
Personal Services	-	-	-	568,464	548,042	(20,422)	
Operations	-	-	-	43,350	62,190	18,840	
Culture and Recreation							
Personal Services	1,319,930	1,319,930	1,251,359	-	-	-	
Operations	526,070	526,070	498,700	-	-	-	
Total Expenditures	1,846,000	1,846,000	1,750,059	611,814	610,232	(1,582)	
Excess (Deficiency) of Revenue Over Expenditures	(15,480)	(15,480)	100,710	(7,299)	(646)	6,653	
<b>Other Financing Sources (Uses)</b>							
Transfers (Out)	(16,289)	(16,289)	(112,230)	(24,452)	(24,452)	-	
Total Other Financing Sources (Uses)	(16,289)	(16,289)	(112,230)	(24,452)	(24,452)	-	
Net Change in Fund Balances	\$ (31,769)	\$ (31,769)	(11,520)	\$ (31,751)	(25,098)	\$ 6,653	
<b>Fund Balances</b>							
Beginning of Year			422,686		362,104		
End of Year			\$ 411,166		\$ 337,006		

(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, 2023

	Emergency/Disaster (2260)			Health (2270)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 1,348,429	\$ 1,367,982	\$ 19,553	
Licenses and Permits	-	-	-	276,500	269,507	(9,493)	
Intergovernmental	-	-	40,406	116,872	118,358	1,668	
Charges for Services	-	-	-	915,993	1,195,877	106,944	
Miscellaneous	-	-	-	202,676	338,001	(23,625)	
Investment Earnings	-	-	-	-	42,974	42,974	
Unrealized loss on Investments	-	-	(3,296)	-	1,736	1,736	
Total Revenue	-	37,110	37,110	2,860,470	3,334,435	139,757	
<b>Expenditures</b>							
Current Operations							
General Government	-	-	-	88,019	90,126	-	
Personal Services	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	
Personal Services	-	2,268	(4)	-	-	-	
Operations	-	191	-	-	-	-	
Public Works	-	-	-	-	-	-	
Operations	-	1,082	-	-	-	-	
Public Health	-	-	-	-	-	-	
Personal Services	-	-	-	2,273,199	2,217,808	(162,186)	
Operations	-	-	-	875,374	1,017,398	(147,392)	
Total Expenditures	-	3,541	(4)	3,236,592	3,325,332	(309,578)	
Excess (Deficiency) of Revenue Over Expenditures	-	(3,541)	37,114	(376,122)	9,103	449,335	
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	4,000	4,000	-	
Transfers (Out)	-	-	-	(94,248)	(310,732)	(216,484)	
Total Other Financing Sources (Uses)	-	-	-	(90,248)	(306,732)	(216,484)	
Net Change in Fund Balances	\$ -	\$ (3,541)	\$ 37,114	\$ (466,370)	\$ (297,629)	\$ 232,851	
<b>Fund Balances</b>							
Beginning of Year			202,169			1,596,076	
End of Year			\$ 235,742			\$ 1,298,447	(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, 2023**

	Health Admin Grants (2271)			EMS Program (2272)		Over (Under) Final Budget
	Original	Final	Actual	Budgeted Amounts Final	Actual	
<b>Revenue</b>						
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 337,659	\$ 335,254	\$ (2,405)
Intergovernmental	-	156,886	75,543	-	-	-
Charges for Services	-	-	-	295	295	-
Miscellaneous	-	1,000	1,000	3,200	3,472	272
Unrealized loss on Investments	-	-	(2,518)	-	(1,208)	(1,208)
Total Revenue	-	157,886	74,025	341,154	337,813	(3,341)
<b>Expenditures</b>						
Current Operations						
Public Safety	-	-	-	13,354	11,585	(1,769)
Operations	-	-	-	-	-	-
Public Health	-	2,179	24,558	129,371	114,885	(14,486)
Personal Services	-	-	19,761	190,797	169,101	(21,696)
Operations	-	161,024	44,319	333,522	295,571	(37,951)
Total Expenditures	-	163,203	44,319	333,522	295,571	(37,951)
Excess (Deficiency) of Revenue Over Expenditures	-	(5,317)	29,706	7,632	42,242	34,610
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	-	-	-	(16,200)	(18,500)	(2,300)
Total Other Financing Sources (Uses)	-	-	-	(16,200)	(18,500)	(2,300)
Net Change in Fund Balances	\$ -	\$ (5,317)	29,706	\$ (8,568)	23,742	\$ 32,310
<b>Fund Balances</b>						
Beginning of Year			17,347		94,993	
End of Year			\$ 47,053		\$ 118,735	

(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, 2023

	Special EMS Program (2273)		Agency on Aging (2280)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Taxes and Assessments	\$ 675,366	\$ 678,471	\$ 229,753	\$ 230,427	\$ 674
Intergovernmental	-	-	20,444	20,745	301
Miscellaneous	-	-	120	30,881	761
Unrealized loss on Investments	-	(1,166)	-	(843)	(843)
Total Revenue	675,366	677,305	250,317	281,210	893
<b>Expenditures</b>					
Current Operations					
Public Health					
Operations	651,773	651,772	-	-	-
Social and Economic Services					
Personal Services	-	-	194,037	199,312	5,275
Operations	-	-	22,901	46,217	(6,684)
Total Expenditures	651,773	651,772	216,938	245,529	(1,409)
Excess (Deficiency) of Revenue Over Expenditures	23,593	25,533	33,379	35,681	2,302
<b>Other Financing Sources (Uses)</b>					
Transfers (Out)	-	-	(19,000)	(19,000)	-
Total Other Financing Sources (Uses)	-	-	(19,000)	(19,000)	-
Net Change in Fund Balances	\$ 23,593	\$ 25,533	\$ 14,379	\$ 16,681	\$ 2,302
<b>Fund Balances</b>					
Beginning of Year		88,160		57,479	
End of Year		\$ 113,693		\$ 74,160	

(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, 2023

	Buckle Up Flathead (2283)			4H/Extension (2290)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
<b>Revenue</b>							
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 141,869	\$ 141,869	\$ 140,938	\$ (931)
Intergovernmental	47,455	48,344	43,723	8,682	8,682	8,810	128
Charges for Services	-	-	-	1,300	1,300	2,655	1,355
Miscellaneous	3,000	6,440	6,495	10	10	19	9
Unrealized loss on Investments	-	-	(143)	-	-	(680)	(680)
Total Revenue	50,455	54,784	50,075	151,861	151,861	151,742	(119)
<b>Expenditures</b>							
Current Operations							
Public Health							
Personal Services	39,908	39,908	38,299	-	-	-	-
Operations	6,849	9,938	5,424	-	-	-	-
Social and Economic Services							
Personal Services	-	-	-	47,259	47,259	47,264	5
Operations	-	-	-	125,083	125,083	93,468	(31,615)
Total Expenditures	46,757	49,846	43,723	172,342	172,342	140,732	(31,610)
Excess (Deficiency) of Revenue Over Expenditures	3,698	4,938	6,352	(20,481)	(20,481)	11,010	31,491
<b>Other Financing Sources (Uses)</b>							
Transfers (Out)	-	-	-	(1,857)	(1,857)	(1,857)	-
Total Other Financing Sources (Uses)	-	-	-	(1,857)	(1,857)	(1,857)	-
Net Change in Fund Balances	\$ 3,698	\$ 4,938	6,352	\$ (22,338)	\$ (22,338)	9,153	\$ 31,491
<b>Fund Balances</b>							
Beginning of Year			6,557			75,200	
End of Year			\$ 12,909			\$ 84,353	

(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, 2023**

	Animal Shelter Donations (2292)			Children's Advocacy Center (2320)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Charges for Services	-	-	-	1,000	1,000	(1,000)
Miscellaneous	60,000	94,436	1,436	16,000	11,658	(4,342)
Investment Earnings	2,000	3,726	1,726	-	-	-
Unrealized loss on Investments	-	3,823	3,823	-	(1,003)	(1,003)
Total Revenue	62,000	102,985	6,985	27,000	20,655	(6,345)
<b>Expenditures</b>						
Current Operations						
Public Safety	-	-	-	30,300	7,309	(22,991)
Operations						
Public Health	121,100	130,156	(40,844)	-	-	-
Operations	121,100	130,156	(40,844)	30,300	7,309	(22,991)
Total Expenditures	(59,100)	(27,171)	47,829	(3,300)	13,346	16,646
Excess (Deficiency) of Revenue Over Expenditures	(52,000)	(177,281)	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(52,000)	(177,281)	-	-	-	-
Total Other Financing Sources (Uses)	(52,000)	(177,281)	-	-	-	-
Net Change in Fund Balances	\$ (111,100)	\$ (252,281)	\$ 47,829	\$ (3,300)	\$ 13,346	\$ 16,646
<b>Fund Balances</b>						
Beginning of Year		260,638			117,109	
End of Year		\$ 56,186			\$ 130,455	

(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, 2023

	School Co-Op Revolving (2340)			Big MT Communications Site (2350)				
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Charges for Services	\$ 20,000	\$ 20,000	\$ 26,670	\$ 6,670	\$ 4,000	\$ 4,000	\$ 2,807	\$ (1,193)
Miscellaneous	8,000	8,000	3,320	(4,680)	-	-	-	-
Investment Earnings	120	120	1,149	1,029	-	-	-	-
Unrealized loss on Investments	-	-	(213)	(213)	-	-	(42)	(42)
Total Revenue	28,120	28,120	30,926	2,806	4,000	4,000	2,765	(1,235)
<b>Expenditures</b>								
Current Operations								
General Government								
Operations	23,250	36,750	34,775	(1,975)	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Operations	-	-	-	-	5,500	5,500	3,455	(2,045)
Total Expenditures	23,250	36,750	34,775	(1,975)	5,500	5,500	3,455	(2,045)
Excess (Deficiency) of Revenue Over Expenditures	4,870	(8,630)	(3,849)	4,781	(1,500)	(1,500)	(690)	810
<b>Other Financing Sources (Uses)</b>								
Transfers In	-	-	-	-	1,500	1,500	1,500	-
Total Other Financing Sources (Uses)	-	-	-	-	1,500	1,500	1,500	-
Net Change in Fund Balances	\$ 4,870	\$ (8,630)	(3,849)	\$ 4,781	\$ -	\$ -	810	\$ 810
<b>Fund Balances</b>								
Beginning of Year			50,035				3,690	
End of Year			<u>46,186</u>				<u>4,500</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, 2023**

	Retirement (2370)		Permissive Medical Levy (2372)		Over (Under) Final Budget
	Budgeted Amounts	Actual	Budgeted Amounts	Actual	
	Original	Final	Original	Final	
<b>Revenue</b>					
Taxes and Assessments	\$ 4,110,289	\$ 4,110,289	\$ 4,111,293	\$ 4,129,475	\$ 28,641
Intergovernmental	213,853	213,853	216,995	-	-
Unrealized loss on Investments	-	(14,892)	(14,892)	-	-
Total Revenue	4,324,142	4,324,142	4,313,396	4,129,475	28,641
<b>Expenditures</b>					
Current Operations					
General Government					
Personal Services	1,431,118	1,431,118	1,376,517	-	-
Public Safety					
Personal Services	1,678,928	1,678,927	1,531,075	-	-
Public Works					
Personal Services	779,886	779,886	745,170	-	-
Public Health					
Personal Services	90,567	90,567	84,624	-	-
Social and Economic Services					
Personal Services	39,721	39,721	39,145	-	-
Culture and Recreation					
Personal Services	338,972	338,972	308,516	-	-
Total Expenditures	4,359,192	4,359,191	4,085,047	-	-
Excess (Deficiency) of Revenue Over Expenditures	(35,050)	(35,049)	228,349	4,129,475	28,641
<b>Other Financing Sources (Uses)</b>					
Transfers (Out)	-	-	-	(4,158,475)	359
Total Other Financing Sources (Uses)	-	-	-	(4,158,475)	359
Net Change in Fund Balances	\$ (35,050)	\$ (35,049)	\$ 228,349	\$ (29,000)	\$ 29,000
<b>Fund Balances</b>					
Beginning of Year		1,361,207			
End of Year		\$ 1,589,556		\$ -	

(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, 2023

	Home Health (2374)			Group Insurance (2380)		
	Budgeted Amounts		Over (Under) Final Budget	Budgeted Amounts		Over (Under) Final Budget
	Original	Final		Original	Actual	
<b>Revenue</b>						
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 204,199	\$ 214,455	\$ 10,256
Intergovernmental	-	-	-	137,673	139,696	2,023
Charges for Services	139,000	-	-	-	-	-
Unrealized loss on Investments	-	-	-	-	(12,401)	(12,401)
Total Revenue	<u>139,000</u>	<u>-</u>	<u>-</u>	<u>341,872</u>	<u>341,750</u>	<u>(122)</u>
<b>Expenditures</b>						
Current Operations						
General Government	-	-	-	1,804,898	1,711,428	(93,470)
Personal Services	-	-	-	1,616,277	1,454,285	(161,992)
Public Safety	-	-	-	797,207	756,964	(40,243)
Public Works	-	-	-	131,875	132,967	1,092
Personal Services	22,584	1,389	1,388	-	-	-
Public Health	139,700	269,529	268,905	-	-	-
Personal Services	-	-	-	60,845	47,356	(13,489)
Social and Economic Services	-	-	-	439,838	369,874	(69,964)
Personal Services	-	-	-	4,850,940	4,472,874	(378,066)
Culture and Recreation	-	-	-	(4,509,068)	(4,509,068)	-
Personal Services	162,284	270,918	270,293	-	-	-
Total Expenditures	<u>(23,284)</u>	<u>(270,918)</u>	<u>(270,293)</u>	<u>(4,509,068)</u>	<u>(4,131,124)</u>	<u>377,944</u>
Excess (Deficiency) of Revenue Over Expenditures			625			
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	216,484	4,129,475	4,158,116	(359)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>216,484</u>	<u>4,129,475</u>	<u>4,158,116</u>	<u>(359)</u>
Net Change in Fund Balances	<u>\$ (23,284)</u>	<u>\$ (270,918)</u>	<u>\$ (53,809)</u>	<u>\$ (379,593)</u>	<u>\$ (350,593)</u>	<u>\$ 377,585</u>
<b>Fund Balances</b>						
Beginning of Year			53,809		1,896,077	
End of Year			<u>\$ -</u>		<u>\$ 1,923,069</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, 2023

	Search & Rescue Levy (2382)			Drug Forfeitures (2390)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>						
Taxes and Assessments	\$ 337,682	\$ 337,682	\$ 339,235	\$ -	\$ -	\$ -
Intergovernmental	9,893	9,893	16,977	-	-	-
Charges for Services	6,000	6,000	-	-	-	-
Miscellaneous	21,515	21,515	919	-	-	-
Unrealized loss on Investments	-	-	(1,289)	-	(50)	(50)
Total Revenue	375,090	375,090	355,842	-	(50)	(50)
<b>Expenditures</b>						
Current Operations						
Public Safety						
Personal Services	69,712	69,712	60,672	-	-	-
Operations	206,275	206,275	161,930	-	-	-
Total Expenditures	275,987	275,987	222,602	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	99,103	99,103	133,240	-	(50)	(50)
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(93,250)	(93,250)	(93,250)	-	-	-
Total Other Financing Sources (Uses)	(93,250)	(93,250)	(93,250)	-	-	-
Net Change in Fund Balances	\$ 5,853	\$ 5,853	39,990	\$ -	(50)	\$ (50)
<b>Fund Balances</b>						
Beginning of Year			62,962			9,265
End of Year			\$ 102,952		\$ -	\$ 9,215

(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, 2023**

	FC Fire Service Area (2391)			Halo Project (2393)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Taxes and Assessments	\$ 180,390	\$ 180,390	\$ 183,041	\$ -	\$ -	\$ -
Miscellaneous	100	100	3,255	-	100	100
Unrealized loss on Investments	-	-	(2,261)	-	(449)	(449)
Total Revenue	180,490	180,490	184,035	-	(349)	(349)
<b>Expenditures</b>						
Current Operations						
Public Safety						
Personal Services	106,251	106,251	105,997	-	-	-
Operations	59,046	74,046	62,761	-	-	-
Social and Economic Services						
Operations	-	-	-	500	500	(450)
Total Expenditures	165,297	180,297	168,758	500	500	(450)
Excess (Deficiency) of Revenue Over Expenditures	15,193	193	15,277	(500)	(399)	101
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(6,000)	(6,000)	(8,300)	-	-	-
Total Other Financing Sources (Uses)	(6,000)	(6,000)	(8,300)	-	-	-
Net Change in Fund Balances	\$ 9,193	\$ (5,807)	6,977	\$ (500)	(399)	\$ 101
<b>Fund Balances</b>						
Beginning of Year			355,280			82,527
End of Year			\$ 362,257			\$ 82,128

(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, 2023**

	DUJ Reinstatement (2394)			Records Preservation (2395)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
<b>Revenue</b>							
Intergovernmental	\$ 40,000	\$ 40,000	\$ 27,725	\$ -	\$ -	\$ -	\$ -
Charges for Services	250	250	-	130,000	96,550	101,095	4,545
Miscellaneous	-	-	-	210	210	4,703	4,493
Unrealized loss on Investments	-	-	(1,006)	-	-	(1,441)	(1,441)
Total Revenue	40,250	40,250	26,719	130,210	96,760	104,357	7,597
<b>Expenditures</b>							
Current Operations							
General Government	-	-	-	97,848	97,848	84,282	(13,566)
Personal Services	-	-	-	34,325	34,325	25,988	(8,337)
Operations	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-
Personal Services	23,946	23,946	5,982	-	-	-	-
Operations	13,743	13,743	7,080	-	-	-	-
Total Expenditures	37,689	37,689	13,062	132,173	132,173	110,270	(21,903)
Excess (Deficiency) of Revenue Over Expenditures	2,561	2,561	13,657	(1,963)	(35,413)	(5,913)	29,500
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	5,500	5,500	2,040	(3,460)
Transfers (Out)	(344)	(344)	(344)	(19,810)	(19,810)	(19,810)	-
Total Other Financing Sources (Uses)	(344)	(344)	(344)	(14,310)	(14,310)	(17,770)	(3,460)
Net Change in Fund Balances	\$ 2,217	\$ 2,217	13,313	\$ (16,273)	\$ (49,723)	(23,683)	\$ 26,040
<b>Fund Balances</b>							
Beginning of Year			109,795			380,582	
End of Year			\$ 123,108			\$ 356,899	

(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, 2023**

	Juvenile Detention (2396)			Records Scanning (2398)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Final	Actual	Over (Under) Final Budget	
<b>Revenue</b>							
Taxes and Assessments	\$ 303,534	\$ 303,534	\$ 296,814	\$ -	\$ -	\$ -	\$ -
Intergovernmental	60,945	60,945	82,780	-	-	-	-
Fines and Forfeitures	200	200	-	-	-	-	-
Miscellaneous	-	-	10,563	-	-	-	-
Unrealized loss on Investments	-	-	(4,230)	-	(2,085)	(2,085)	(2,085)
Total Revenue	364,679	364,679	385,927	-	(2,085)	(2,085)	(2,085)
<b>Expenditures</b>							
Current Operations							
General Government	-	-	-	-	6,708	5,167	(1,541)
Personal Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Personal Services	7,832	7,832	9,006	-	-	-	-
Operations	418,250	418,250	232,727	-	-	-	-
Total Expenditures	426,082	426,082	241,733	-	6,708	5,167	(1,541)
Excess (Deficiency) of Revenue Over Expenditures	(61,403)	(61,403)	144,194	(6,708)	(7,252)	(544)	(544)
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	-	85,000	85,000	-
Transfers (Out)	(9,500)	(9,500)	(9,500)	-	-	-	-
Total Other Financing Sources (Uses)	(9,500)	(9,500)	(9,500)	-	85,000	85,000	-
Net Change in Fund Balances	(70,903)	(70,903)	134,694	-	78,292	77,748	(544)
<b>Fund Balances</b>							
Beginning of Year			197,732			-	
End of Year			332,426			77,748	

(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, 2023**

	Gas Tax (2820)			Gas Tax - Special Road Allocation (2821)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	\$ 496,494	\$ 496,494	\$ 490,659	\$ 622,852	\$ 622,851	\$ (1)
Unrealized loss on Investments	-	-	(3,096)	-	(10,901)	(10,901)
Total Revenue	496,494	496,494	487,563	622,852	611,950	(10,902)
<b>Expenditures</b>						
Current Operations						
Public Works						
Operations	496,494	496,494	385,874	858,382	253,123	(605,259)
Capital Outlay	-	-	76,592	-	-	-
Total Expenditures	496,494	496,494	462,466	858,382	253,123	(605,259)
Excess (Deficiency) of Revenue Over Expenditures	-	-	25,097	(235,530)	358,827	594,357
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	39,970	-	(39,970)
Total Other Financing Sources (Uses)	-	-	-	39,970	-	(39,970)
Net Change in Fund Balances	\$ -	\$ -	25,097	\$ (195,560)	358,827	\$ 554,387
<b>Fund Balances</b>						
Beginning of Year			283,014		192,181	
End of Year			\$ 308,111		\$ 551,008	

(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, 2023

	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	
<b>Revenue</b>						
Intergovernmental	\$ 232,387	\$ 81,514	\$ 81,514	\$ 7,500	\$ 7,500	\$ -
Miscellaneous	10	10	(10)	-	-	-
Unrealized loss on Investments	-	(1,762)	(1,762)	-	-	-
Total Revenue	232,397	81,524	(1,772)	7,500	7,500	-
<b>Expenditures</b>						
Current Operations						
Public Works						
Personal Services	40,993	40,993	(16,731)	-	-	-
Operations	34,700	34,700	175	7,500	7,500	-
Total Expenditures	75,693	75,693	(16,556)	7,500	7,500	-
Excess (Deficiency) of Revenue Over Expenditures	156,704	5,831	14,784	-	-	-
<b>Other Financing Sources (Uses)</b>						
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 156,704	\$ 5,831	\$ 14,784	\$ -	\$ -	\$ -
<b>Fund Balances</b>						
Beginning of Year		209,623				
End of Year		\$ 230,238		\$ -		

(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, 2023

	Emergency Communication Center (2850)			State 911 (2855)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Taxes and Assessments	\$ 3,503,652	\$ 3,503,652	\$ 3,572,182	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	650,000	758,429	758,429
Miscellaneous	16,800	16,800	26,920	-	-	-
Investment Earnings	3,300	3,300	66,586	-	-	-
Unrealized loss on Investments	-	-	(29,788)	-	(61)	(61)
Total Revenue	3,523,752	3,523,752	3,635,900	650,000	758,368	(61)
<b>Expenditures</b>						
Current Operations						
General Government						
Public Safety						
Personal Services	2,415,934	2,415,934	2,032,384	153,455	108,331	(45,124)
Operations	316,150	316,150	241,905	490,230	494,965	4,735
Capital Outlay	-	-	-	-	114,744	155,133
Total Expenditures	2,732,084	2,732,084	2,274,289	643,685	758,429	40,389
Excess (Deficiency) of Revenue Over Expenditures	791,668	791,668	1,361,611	6,315	(61)	(61)
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(404,000)	(404,000)	(809,500)	-	-	-
Total Other Financing Sources (Uses)	(404,000)	(404,000)	(809,500)	-	-	-
Net Change in Fund Balances	\$ 387,668	\$ 387,668	552,111	\$ 6,315	(61)	\$ (61)
<b>Fund Balances</b>						
Beginning of Year			2,747,523			-
End of Year			\$ 3,299,634			\$ (61)

(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, 2023

	GIS - MT Land Information Act (2859)			I&R Comm Service (2888)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 398,818	\$ 331,211	\$ 368,854
Charges for Services	40,000	40,000	8,075	-	-	-
Miscellaneous	350	350	(350)	1,200	1,200	1,782
Unrealized loss on Investments	-	(1,398)	(1,398)	-	868	868
Total Revenue	40,350	40,350	6,327	400,018	332,411	40,293
<b>Expenditures</b>						
Current Operations						
General Government						
Operations	39,600	39,600	(2,795)	-	-	-
Social and Economic Services						
Personal Services	-	-	-	401,663	401,663	(90,447)
Operations	-	-	-	34,822	38,322	(6,999)
Total Expenditures	39,600	39,600	(2,795)	436,485	439,985	(97,446)
Excess (Deficiency) of Revenue Over Expenditures	750	750	9,122	(36,467)	(107,574)	137,739
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	-	-	-	-	(109,628)	-
Total Other Financing Sources (Uses)	-	-	-	-	(109,628)	-
Net Change in Fund Balances	\$ 750	\$ 750	\$ 9,122	\$ (36,467)	\$ (217,202)	\$ 137,739
<b>Fund Balances</b>						
Beginning of Year		203,514			188,048	
End of Year		\$ 213,386			\$ 108,585	

(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, 2023**

	Veterans Directed Care (2889)			Sandy Hill Rural Maintenance District (2890)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 3,943	\$ 3,943	\$ (424)
Intergovernmental	1,113,168	1,113,168	149,659	-	-	-
Investment Earnings	-	-	-	-	345	345
Unrealized loss on Investments	-	(7,364)	(7,364)	-	(121)	(121)
Total Revenue	1,113,168	1,113,168	142,295	3,943	3,943	(200)
<b>Expenditures</b>						
Current Operations						
Public Works	-	-	-	500	3,125	(919)
Operations	-	-	-	-	-	-
Social and Economic Services	61,034	31,376	(29,658)	-	-	-
Personal Services	939,530	1,053,415	885	-	-	-
Operations	1,000,564	1,113,564	(28,773)	500	3,125	(919)
Total Expenditures	112,604	(396)	170,672	3,443	818	719
Excess (Deficiency) of Revenue Over Expenditures						
	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 112,604	\$ (396)	\$ 171,068	\$ 3,443	\$ 818	\$ 719
<b>Fund Balances</b>						
Beginning of Year		369,979			14,496	
End of Year		\$ 540,651		\$ 3,443	\$ 16,033	

(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, 2023

	PILT (2901)			BCC/Drug Investigation Team (2916)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ 440,155	\$ 440,154	\$ (1)	
Unrealized loss on Investments	-	-	-	-	(177)	(177)	
Total Revenue	-	-	-	440,155	439,977	(178)	
<b>Expenditures</b>							
Current Operations							
Public Safety							
Personal Services	-	-	-	386,164	383,523	(2,641)	
Operations	-	-	-	358,573	361,214	2,641	
Total Expenditures	-	-	-	744,737	744,737	-	
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	(304,582)	(304,760)	(178)	
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	304,582	304,582	-	
Total Other Financing Sources (Uses)	-	-	-	304,582	304,582	-	
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	(178)	\$ (178)	
<b>Fund Balances</b>							
Beginning of Year			1,299,142			1,947	
Restatement			(1,299,142)			-	
End of Year			\$ -			\$ 1,769	

(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, 2023

	Children's Advocacy Center (2920)			High Intensity Drug Trafficking (2922)		
	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Over (Under) Final Budget
<b>Revenue</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 188,112	\$ 188,112	\$ (3,705)
Unrealized loss on Investments	-	-	(20)	-	-	-
Total Revenue	-	-	(20)	188,112	184,407	(3,705)
<b>Expenditures</b>						
Current Operations						
Public Safety						
Personal Services	-	-	-	40,000	40,000	(1,270)
Operations	1,000	1,000	(1,000)	141,400	141,400	(2,436)
Debt Service						
Principal	-	-	-	5,422	5,422	207
Interest	-	-	-	1,290	1,290	(207)
Total Expenditures	1,000	1,000	(1,000)	188,112	184,406	(3,706)
Excess (Deficiency) of Revenue Over Expenditures	(1,000)	(1,000)	980	-	-	1
<b>Other Financing Sources (Uses)</b>						
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ (1,000)	\$ (1,000)	\$ 980	\$ -	\$ -	\$ 1
<b>Fund Balances</b>						
Beginning of Year						
End of Year		\$ 3,640			\$ 32	
		\$ 3,620			\$ 33	

(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, 2023

	Sheriff's Drug Trust (2923)			Drug Forfeiture/Fed Shared (2924)				
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Fines and Forfeitures	\$ 36,500	\$ 36,500	\$ 14,278	\$ (22,222)	\$ 21,500	\$ 21,500	\$ -	\$ (21,500)
Miscellaneous	-	-	85	85	-	-	27,000	27,000
Investment Earnings	900	900	6,577	5,677	250	250	2,116	1,866
Unrealized loss on Investments	-	-	(1,174)	(1,174)	-	-	(1,216)	(1,216)
Total Revenue	37,400	37,400	19,766	(17,634)	21,750	21,750	27,900	6,150
<b>Expenditures</b>								
Current Operations								
Public Safety								
Operations	80,000	80,000	42,314	(37,686)	30,000	30,000	3,205	(26,795)
Capital Outlay	-	-	-	-	7,500	7,500	-	(7,500)
Total Expenditures	80,000	80,000	42,314	(37,686)	37,500	37,500	3,205	(34,295)
Excess (Deficiency) of Revenue Over Expenditures	(42,600)	(42,600)	(22,548)	20,052	(15,750)	(15,750)	24,695	40,445
Net Change in Fund Balances	\$ (42,600)	\$ (42,600)	(22,548)	\$ 20,052	\$ (15,750)	\$ (15,750)	24,695	\$ 40,445
<b>Fund Balances</b>								
Beginning of Year			318,417				85,937	
End of Year			\$ 295,869				\$ 110,632	

(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, 2023**

	War Supplemental/Stonegarden Grant (2928)			Bulletproof Vest Partnership (2930)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
Revenue	Original	Final		Original	Final	
Intergovernmental	\$ 267,180	\$ 267,180	\$ (219,391)	\$ -	\$ 1,568	\$ 1,568
Unrealized loss on Investments	-	-	-	-	(542)	(542)
Total Revenue	267,180	267,180	(219,391)	-	1,026	1,026
<b>Expenditures</b>						
Current Operations						
Public Safety						
Personal Services	52,578	52,578	(48,143)	-	-	-
Operations	214,830	214,830	(171,476)	40,250	34,551	(5,699)
Total Expenditures	267,408	267,408	(219,619)	40,250	34,551	(5,699)
Excess (Deficiency) of Revenue Over Expenditures	(228)	(228)	228	(40,250)	(33,525)	6,725
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	50,000	50,000	-
Total Other Financing Sources (Uses)	-	-	-	50,000	50,000	-
Net Change in Fund Balances	\$ (228)	\$ (228)	\$ 228	\$ 9,750	\$ 16,475	\$ 6,725

	Beginning of Year	End of Year
<b>Fund Balances</b>		
Beginning of Year	-	26,662
End of Year	\$ -	\$ 43,137

(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, 2023

	ICAC (2931)			Alcohol Enforcement Team (2932)		
	Budgeted Amounts		Over (Under)	Budgeted Amounts		Over (Under)
	Original	Final	Final Budget	Original	Final	Final Budget
<b>Revenue</b>						
Intergovernmental	\$ 15,093	\$ 15,093	\$ 2,335	\$ 5,000	\$ 4,779	\$ (221)
Miscellaneous	-	-	-	1,000.00	6,555.00	(500.00)
Investment Earnings	-	-	-	50	738	688
Unrealized loss on Investments	-	-	(621)	-	(273)	(273)
Total Revenue	15,093	15,093	1,714	6,050	11,799	(306)
<b>Expenditures</b>						
Current Operations						
Public Safety						
Personal Services	17,519	17,519	-	-	-	-
Operations	2,628	2,628	2,335	3,200	67	(3,133)
Capital Outlay	-	-	-	-	7,988	-
Total Expenditures	20,147	20,147	2,335	3,200	8,055	(3,133)
Excess (Deficiency) of Revenue Over Expenditures	(5,054)	(5,054)	(621)	2,850	3,744	2,827
<b>Other Financing Sources (Uses)</b>						
Transfers In	166,265	166,265	-	-	-	-
Total Other Financing Sources (Uses)	166,265	166,265	-	-	-	-
Net Change in Fund Balances	\$ 161,211	\$ 161,211	(621)	\$ 2,850	\$ 3,744	\$ 2,827
<b>Fund Balances</b>						
Beginning of Year			85,157		31,344	
End of Year			\$ 84,536		\$ 35,088	

(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, 2023

	STEP DUJ/Seatbelt (2933)			JAG (2934)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Intergovernmental	\$ 8,724	\$ 8,724	\$ 1,604	\$ (7,120)	\$ 55,603	\$ 55,603	\$ -
Unrealized loss on Investments	-	(7)	(7)	(7)	-	-	-
Total Revenue	8,724	8,724	1,597	(7,127)	55,603	55,603	-
<b>Expenditures</b>							
Current Operations							
Public Safety							
Personal Services	8,764	8,764	1,604	(7,160)	-	-	-
Operations	-	-	-	-	-	27,410	27,410
Capital Outlay	-	-	-	-	55,603	28,193	(27,410)
Total Expenditures	8,764	8,764	1,604	(7,160)	55,603	55,603	-
Excess (Deficiency) of Revenue Over Expenditures	(40)	(40)	(7)	33	-	-	-
Net Change in Fund Balances	\$ (40)	\$ (40)	(7)	\$ 33	\$ -	\$ -	\$ -
<b>Fund Balances</b>							
Beginning of Year			1,272				
End of Year			\$ 1,265				

(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, 2023**

	National Children's Alliance (2936)			Sheriff Local Contracts (2937)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
<b>Revenue</b>							
Intergovernmental	\$ 54,993	\$ 54,993	\$ 56,381	\$ 37,233	\$ 37,233	\$ 6,370	\$ (30,863)
Charges for Services	-	-	-	30,860	30,860	15,430	(15,430)
Unrealized loss on Investments	-	-	-	-	-	(59)	(59)
Total Revenue	<u>54,993</u>	<u>54,993</u>	<u>56,381</u>	<u>68,093</u>	<u>68,093</u>	<u>21,741</u>	<u>(46,352)</u>
<b>Expenditures</b>							
Current Operations							
Public Safety							
Personal Services	75,723	75,723	75,175	26,525	26,525	6,385	(20,140)
Operations	15,875	15,875	-	41,634	41,634	17,905	(23,729)
Total Expenditures	<u>91,598</u>	<u>91,598</u>	<u>75,175</u>	<u>68,159</u>	<u>68,159</u>	<u>24,290</u>	<u>(43,869)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(36,605)</u>	<u>(36,605)</u>	<u>(18,794)</u>	<u>(66)</u>	<u>(66)</u>	<u>(2,549)</u>	<u>(2,483)</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	36,832	36,832	18,794	-	-	-	-
Total Other Financing Sources (Uses)	<u>36,832</u>	<u>36,832</u>	<u>18,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 227</u>	<u>\$ 227</u>	<u>-</u>	<u>\$ (66)</u>	<u>\$ (66)</u>	<u>(2,549)</u>	<u>\$ (2,483)</u>
<b>Fund Balances</b>							
Beginning of Year	-	-	-			40,258	
End of Year	<u>-</u>	<u>-</u>	<u>\$ -</u>			<u>\$ 37,709</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, 2023

	Bigfork Stormwater (2939)			Rural Fire Capacity (2953)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual
<b>Revenue</b>						
Taxes and Assessments	\$ 38,955	\$ 38,955	\$ 39,005	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	18,150	18,150	18,009
Unrealized loss on Investments	-	-	(992)	-	-	(23)
Total Revenue	38,955	38,955	38,013	18,150	18,150	17,986
<b>Expenditures</b>						
Current Operations						
General Government	61,791	61,791	14,356	-	-	-
Operations	-	-	-	18,150	18,150	18,009
Public Safety	-	-	-	-	-	-
Operations	-	-	-	-	-	-
Total Expenditures	61,791	61,791	14,356	18,150	18,150	18,009
Excess (Deficiency) of Revenue Over Expenditures	(22,836)	(22,836)	23,657	-	-	(23)
Net Change in Fund Balances	\$ (22,836)	\$ (22,836)	23,657	\$ -	\$ -	\$ (23)
<b>Fund Balances</b>						
Beginning of Year			65,922			(49)
End of Year			\$ 89,579			\$ (72)

(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, 2023

	Opioid Settlement (2954)			Gateway to Glacier Bike/Pedestrian Trail (2956)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Miscellaneous	\$ -	\$ -	\$ 120,828	\$ -	\$ -	\$ -
Unrealized loss on Investments	-	-	(3,109)	-	(651)	(651)
Total Revenue	-	-	117,719	-	(651)	(651)
<b>Expenditures</b>						
Current Operations						
Culture and Recreation						
Operations	-	-	-	100	100	(100)
Total Expenditures	-	-	-	100	100	(100)
Excess (Deficiency) of Revenue Over Expenditures	-	-	117,719	(100)	(651)	(551)
Net Change in Fund Balances	\$ -	\$ -	\$ 117,719	\$ (100)	\$ (651)	\$ (551)
<b>Fund Balances</b>						
Beginning of Year			-			
End of Year			\$ 117,719			\$ 119,091

(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, 2023

	PREP Grant (2961)		Healthy Young Parents (2963)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Intergovernmental	\$ 59,754	\$ 53,000	\$ 48,132	\$ -	\$ -
Charges for Services	-	-	2,467	-	-
Unrealized loss on Investments	-	-	(2)	(135)	(135)
Total Revenue	59,754	53,000	50,597	(135)	(135)
<b>Expenditures</b>					
Current Operations					
Public Health					
Personal Services	51,636	46,906	42,211	-	-
Operations	8,899	6,094	5,921	-	-
Total Expenditures	60,535	53,000	48,132	-	-
Excess (Deficiency) of Revenue Over Expenditures	(781)	-	2,465	(135)	(135)
Net Change in Fund Balances	\$ (781)	\$ -	2,465	(135)	\$ (135)
<b>Fund Balances</b>					
Beginning of Year				24,828	
End of Year				\$ 24,693	

(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, 2023

	Community Youth Suicide Prevention (2964)			Mental Health (2965)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ 303,999	\$ 237,783	\$ (66,216)	
Unrealized loss on Investments	-	-	(96)	-	-	-	
Total Revenue	-	-	(96)	303,999	237,783	(66,216)	
<b>Expenditures</b>							
Current Operations							
Public Health							
Personal Services	-	-	-	94,801	104,340	9,539	
Operations	-	-	-	209,198	133,443	(75,755)	
Total Expenditures	-	-	-	303,999	237,783	(66,216)	
Excess (Deficiency) of Revenue Over Expenditures	-	-	(96)	-	-	-	
<b>Other Financing Sources (Uses)</b>							
Total Other Financing Sources (Uses)	-	-	-	-	-	-	
Net Change in Fund Balances	\$ -	\$ -	(96)	\$ -	\$ -	\$ -	
<b>Fund Balances</b>							
Beginning of Year			17,664			580	
End of Year			\$ 17,568			\$ 580	

(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, 2023

	Radon Program (2966)			Montana Cancer Control (2967)		
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 211,834	\$ 184,913	\$ (10,421)
Charges for Services	600	600	(551)	-	-	-
Miscellaneous	-	-	-	2,500	2,500	-
Unrealized loss on Investments	-	(10)	(10)	-	(3,916)	(3,916)
Total Revenue	600	600	(561)	211,834	183,497	(14,337)
<b>Expenditures</b>						
Current Operations						
Public Health	-	-	-	206,287	177,487	(37,588)
Personal Services	-	-	-	10,690	17,583	663
Operations	600	2	(598)	216,977	157,482	(36,925)
Total Expenditures	600	2	(598)	(5,143)	3,427	22,588
Excess (Deficiency) of Revenue Over Expenditures	-	37	37	(1,032)	(1,032)	-
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	-	-	-	(1,032)	(1,032)	-
Total Other Financing Sources (Uses)	-	-	-	(1,032)	(1,032)	-
Net Change in Fund Balances	\$ -	\$ 37	\$ 37	\$ (6,175)	\$ 2,395	\$ 22,588
<b>Fund Balances</b>						
Beginning of Year		1,642			631,471	
End of Year		\$ 1,679			\$ 656,454	

(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, 2023**

	Tobacco Use Prevention Grant (2968)			Consortium II (2970)		
	Budgeted Amounts	Actual	Over (Under)	Budgeted Amounts	Actual	Over (Under)
	Original	Final	Final Budget	Original	Final	Final Budget
<b>Revenue</b>						
Intergovernmental	\$ 270,796	\$ 310,043	\$ 311,896	\$ 30,000	\$ 25,586	\$ (4,414)
Unrealized loss on Investments	-	(3,070)	(3,070)	-	205	205
Total Revenue	270,796	310,043	308,826	30,000	25,791	(4,209)
<b>Expenditures</b>						
Current Operations						
Public Health						
Personal Services	108,856	108,856	41,339	24,367	25,586	1,219
Operations	171,513	200,843	217,030	8,214	-	(8,214)
Total Expenditures	280,369	309,699	258,369	32,581	25,586	(6,995)
Excess (Deficiency) of Revenue Over Expenditures	(9,573)	344	50,457	(2,581)	205	2,786
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(344)	(344)	(344)	-	-	-
Total Other Financing Sources (Uses)	(344)	(344)	(344)	-	-	-
Net Change in Fund Balances	\$ (9,917)	\$ -	\$ 50,113	\$ (2,581)	\$ 205	\$ 2,786
<b>Fund Balances</b>						
Beginning of Year			222,475		22,722	
End of Year			\$ 272,588		\$ 22,927	

(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, 2023**

	WIC (2971)			Family Planning (2972)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Intergovernmental	\$ 377,269	\$ 424,651	\$ 419,507	\$ 307,924	\$ 309,393	\$ 1,469	
Charges for Services	-	22,483	22,483	273,737	318,282	44,545	
Miscellaneous	-	-	-	5,000	10,635	5,635	
Unrealized loss on Investments	-	-	(80)	-	(2,775)	(2,775)	
Total Revenue	<u>377,269</u>	<u>447,134</u>	<u>441,910</u>	<u>586,661</u>	<u>635,535</u>	<u>48,874</u>	
<b>Expenditures</b>							
Current Operations							
Public Health							
Personal Services	425,670	425,670	384,439	468,362	390,547	(77,815)	
Operations	49,387	43,281	38,146	200,870	212,514	11,644	
Capital Outlay	-	-	-	-	5,665	5,665	
Total Expenditures	<u>475,057</u>	<u>468,951</u>	<u>422,585</u>	<u>669,232</u>	<u>608,726</u>	<u>(60,506)</u>	
Excess (Deficiency) of Revenue Over Expenditures	<u>(97,788)</u>	<u>(21,817)</u>	<u>19,325</u>	<u>(82,571)</u>	<u>26,809</u>	<u>109,380</u>	
<b>Other Financing Sources (Uses)</b>							
Transfers (Out)	(3,025)	(3,025)	(3,025)	(734)	(734)	-	
Total Other Financing Sources (Uses)	<u>(3,025)</u>	<u>(3,025)</u>	<u>(3,025)</u>	<u>(734)</u>	<u>(734)</u>	<u>-</u>	
Net Change in Fund Balances	<u>\$ (100,813)</u>	<u>\$ (24,842)</u>	<u>16,300</u>	<u>\$ (83,305)</u>	<u>26,075</u>	<u>\$ 109,380</u>	
<b>Fund Balances</b>							
Beginning of Year			105,457		620,015		
End of Year			<u>\$ 121,757</u>		<u>\$ 646,090</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, 2023

	MCH Grant (2973)			Consortia III/Ryan White (2974)		
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual
<b>Revenue</b>						
Intergovernmental	\$ 360,142	\$ 427,203	\$ 420,787	\$ 26,000	\$ 26,000	\$ 26,843
Charges for Services	30,000	35,000	35,000	-	-	-
Unrealized loss on Investments	-	(1,112)	(1,112)	-	-	-
Total Revenue	390,142	462,203	454,675	26,000	26,000	26,843
<b>Expenditures</b>						
Current Operations						
Public Health						
Personal Services	413,646	399,963	397,970	24,367	26,523	26,844
Operations	39,931	60,432	57,161	336	336	-
Total Expenditures	453,577	460,395	455,131	24,703	26,859	26,844
Excess (Deficiency) of Revenue Over Expenditures	(63,435)	1,808	(456)	1,297	(859)	(1)
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(1,032)	(1,032)	(1,032)	-	-	-
Total Other Financing Sources (Uses)	(1,032)	(1,032)	(1,032)	-	-	-
Net Change in Fund Balances	\$ (64,467)	\$ 776	(1,488)	\$ 1,297	\$ (859)	\$ (1)
<b>Fund Balances</b>						
Beginning of Year			284,113			595
End of Year			\$ 282,625			\$ 594

(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, 2023

	AIDS Grant (2975)			Immunization Program (2976)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	\$ 65,574	\$ 87,574	\$ 75,635	\$ 39,267	\$ 247,658	\$ 188,716
Miscellaneous	-	1,790	2,290	-	-	-
Unrealized loss on Investments	-	-	(84)	-	-	3,013
Total Revenue	65,574	89,364	77,841	39,267	247,658	191,729
<b>Expenditures</b>						
Current Operations						
Public Health						
Personal Services	42,182	58,182	51,430	36,450	80,450	67,631
Operations	26,985	36,075	30,370	2,345	138,586	121,085
Total Expenditures	69,167	94,257	81,800	38,795	219,036	188,716
Excess (Deficiency) of Revenue Over Expenditures	(3,593)	(4,893)	(3,959)	472	28,622	3,013
<b>Other Financing Sources (Uses)</b>						
Transfers In	8,000	8,000	8,000	-	-	-
Total Other Financing Sources (Uses)	8,000	8,000	8,000	-	-	-
Net Change in Fund Balances	\$ 4,407	\$ 3,107	4,041	\$ 472	\$ 28,622	\$ 3,013
<b>Fund Balances</b>						
Beginning of Year			26,726			(4,332)
End of Year			\$ 30,767			\$ (1,319)

(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, 2023**

	PHEP (2977)			Air Quality Grant (2979)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
<b>Revenue</b>						
Licenses and Permits	\$ -	\$ -	\$ -	\$ 600	\$ 605	\$ 5
Intergovernmental	457,575	363,541	295,890	50,213	50,213	-
Miscellaneous	-	-	-	(61)	60	121
Unrealized loss on Investments	-	-	1,181	-	(1,171)	(1,171)
Total Revenue	457,575	363,541	297,071	50,752	49,707	(1,045)
<b>Expenditures</b>						
Current Operations						
Public Health						
Personal Services	429,626	331,706	309,724	34,036	13,617	(20,419)
Operations	32,828	24,707	13,182	18,622	11,794	(6,828)
Total Expenditures	462,454	356,413	322,906	52,658	25,411	(27,247)
Excess (Deficiency) of Revenue Over Expenditures	(4,879)	7,128	(25,835)	(1,906)	24,296	26,202
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(688)	(688)	(688)	(344)	(344)	-
Total Other Financing Sources (Uses)	(688)	(688)	(688)	(344)	(344)	-
Net Change in Fund Balances	\$ (5,567)	\$ 6,440	(26,523)	\$ (2,250)	23,952	\$ 26,202
<b>Fund Balances</b>						
Beginning of Year			169,556		101,927	
Restatement			(55,425)			
End of Year			\$ 87,608		\$ 125,879	

(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, 2023**

	Budgeted Amounts		Obesity Prevention (2980)		Independent Living (2982)		Over (Under) Final Budget
	Original	Final	Actual	Over (Under) Final Budget	Original	Actual	
<b>Revenue</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 84,297	\$ 236,305	\$ 18,126
Miscellaneous	-	-	-	-	7,600	9,555	1,955
Unrealized loss on Investments	-	-	(96)	(96)	-	(5,918)	(5,918)
Total Revenue	-	-	(96)	(96)	91,897	239,942	14,163
<b>Expenditures</b>							
Current Operations							
Social and Economic Services	-	-	-	-	189,900	151,794	(38,106)
Operations	-	-	-	-	189,900	151,794	(38,106)
Total Expenditures	-	-	-	-	(98,003)	88,148	52,269
Excess (Deficiency) of Revenue Over Expenditures	-	-	(96)	(96)	-	-	-
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	-	-	74,628	-
Total Other Financing Sources (Uses)	-	-	-	-	-	74,628	-
Net Change in Fund Balances	\$ -	\$ -	(96)	(96)	\$ (98,003)	\$ 110,507	\$ 52,269
<b>Fund Balances</b>							
Beginning of Year			17,673			176,124	
End of Year			\$ 17,577			\$ 338,900	

(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, 2023**

	Nutrition (2983)		Senior Centers (2986)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Intergovernmental	\$ 437,942	\$ 445,501	\$ 497,763	\$ 36,195	\$ (10,666)
Charges for Services	2,500	2,500	2,620	-	-
Miscellaneous	166,750	166,750	242,471	-	-
Unrealized loss on Investments	-	-	(2,929)	(1,424)	(1,424)
Total Revenue	607,192	614,751	739,925	34,771	(12,090)
<b>Expenditures</b>					
Current Operations					
Social and Economic Services					
Personal Services	406,275	406,275	333,752	-	-
Operations	453,923	472,260	536,527	36,195	(15,070)
Total Expenditures	860,198	878,535	870,279	36,195	(15,070)
Excess (Deficiency) of Revenue Over Expenditures	(253,006)	(263,784)	(130,354)	(1,424)	2,980
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-		
Total Other Financing Sources (Uses)	-	-	-		
Net Change in Fund Balances	\$ (253,006)	\$ (263,784)	(130,354)	46,276	\$ 8,480
<b>Fund Balances</b>					
Beginning of Year				38,858	
End of Year				\$ 85,134	

(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, 2023

	Training Grant (2987)			Senior Home Repair Grant (2988)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	\$ 3,983	\$ 224	\$ 18	\$ -	\$ -	\$ -
Miscellaneous	5	5	(5)	32,793	32,792	(1)
Unrealized loss on Investments	-	-	(59)	-	-	-
Total Revenue	<u>3,988</u>	<u>229</u>	<u>(41)</u>	<u>32,793</u>	<u>32,792</u>	<u>(1)</u>
<b>Expenditures</b>						
Current Operations						
Social and Economic Services						
Operations	4,926	4,926	18	32,793	32,792	(1)
Total Expenditures	<u>4,926</u>	<u>4,926</u>	<u>18</u>	<u>32,793</u>	<u>32,792</u>	<u>(1)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(938)</u>	<u>(4,697)</u>	<u>(59)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (938)</u>	<u>\$ (4,697)</u>	<u>\$ (59)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>						
Beginning of Year			8,384			-
End of Year			<u>\$ 8,325</u>			<u>\$ -</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, 2023**

	Transportation (2990)		Parks Grant (2992)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Final	Actual	
<b>Revenue</b>					
Taxes and Assessments	\$ 337,682	\$ 339,235	\$ -	\$ -	\$ -
Intergovernmental	1,078,369	1,442,056	-	-	-
Charges for Services	7,000	7,000	-	-	-
Miscellaneous	564,272	62,377	-	-	-
Unrealized loss on Investments	-	(402)	-	(2)	(2)
Total Revenue	<u>1,987,323</u>	<u>1,850,266</u>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
<b>Expenditures</b>					
Current Operations					
Social and Economic Services					
Personal Services	990,519	885,046	-	-	-
Operations	494,450	508,510	-	-	-
Debt Service					
Principal	-	31,500	-	-	-
Interest	-	6,300	-	-	-
Capital Outlay	605,162	142,186	-	-	-
Total Expenditures	<u>2,090,131</u>	<u>1,573,542</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(102,808)</u>	<u>276,724</u>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers (Out)	(7,693)	(7,693)	-	-	-
Proceeds on Sale of Capital Assets	-	135,431	-	-	-
Total Other Financing Sources (Uses)	<u>(7,693)</u>	<u>127,738</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (110,501)</u>	<u>\$ 404,462</u>	<u>\$ (110,501)</u>	<u>(2)</u>	<u>\$ (2)</u>
<b>Fund Balances</b>					
Beginning of Year		356,800		287	
End of Year		<u>\$ 761,262</u>		<u>\$ 285</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, 2023**

	Budgeted Amounts		Actual	Over (Under) Final Budget	Jail Donations (2998)		Over (Under) Final Budget
	Original	Final			Budgeted Amounts	Actual	
<b>Revenue</b>							
Intergovernmental	\$ -	\$ 1,377,000	\$ 653,420	\$ (723,580)	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-	2,800	23,317	20,517
Unrealized loss on Investments	-	-	-	-	-	(6,275)	(6,275)
Total Revenue	-	1,377,000	653,420	(723,580)	2,800	17,042	14,242
<b>Expenditures</b>							
Current Operations							
General Government							
Operations	-	977,000	667,649	(309,351)	-	-	-
Capital Outlay	-	400,000	394,966	(5,034)	-	-	-
Total Expenditures	-	1,377,000	1,062,615	(314,385)	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	-	(409,195)	(409,195)	2,800	17,042	14,242
Net Change in Fund Balances	\$ -	\$ -	(409,195)	\$ (409,195)	\$ 2,800	\$ 17,042	\$ 14,242
<b>Fund Balances</b>							
Beginning of Year						1,044,672	
End of Year			\$ (409,195)			\$ 1,061,714	

(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, 2023**

	Animal Control Feed Care (7015)				Subdivision Trust (7016)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
<b>Revenue</b>								
Investment Earnings	\$ 200	\$ 200	\$ 1,839	\$ 1,639	\$ -	\$ -	\$ -	\$ -
Unrealized loss on Investments	-	-	(451)	(451)	-	2,560	2,560	2,560
Total Revenue	<u>200</u>	<u>200</u>	<u>1,388</u>	<u>1,188</u>	<u>-</u>	<u>2,560</u>	<u>2,560</u>	<u>2,560</u>
<b>Expenditures</b>								
Current Operations								
Public Health								
Operations	200	2,000	1,721	(279)	-	-	-	-
Total Expenditures	<u>200</u>	<u>2,000</u>	<u>1,721</u>	<u>(279)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(1,800)</u>	<u>(333)</u>	<u>1,467</u>	<u>-</u>	<u>2,560</u>	<u>2,560</u>	<u>2,560</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,800)</u>	<u>(333)</u>	<u>\$ 1,467</u>	<u>\$ -</u>	<u>2,560</u>	<u>\$ 2,560</u>	<u>2,560</u>
<b>Fund Balances</b>								
Beginning of Year			82,353				(3,836)	
End of Year			<u>\$ 82,020</u>				<u>\$ (1,276)</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, 2023**

	Library Gift & Memorial (7055)			Somers Endowment (7059)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Miscellaneous	\$ 57,150	\$ 57,150	\$ (37,836)	\$ -	\$ 25	\$ 25
Investment Earnings	190	1,117	927	-	(7)	(7)
Unrealized loss on Investments	-	124	124	-	-	-
Total Revenue	<u>57,340</u>	<u>57,340</u>	<u>(36,785)</u>	<u>-</u>	<u>18</u>	<u>18</u>
<b>Expenditures</b>						
Current Operations						
Culture and Recreation						
Operations	52,850	52,850	(11,768)	-	-	-
Total Expenditures	<u>52,850</u>	<u>52,850</u>	<u>(11,768)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>4,490</u>	<u>4,490</u>	<u>(25,017)</u>	<u>-</u>	<u>18</u>	<u>18</u>
Net Change in Fund Balances	<u>\$ 4,490</u>	<u>\$ 4,490</u>	<u>\$ (25,017)</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 18</u>
<b>Fund Balances</b>						
Beginning of Year		63,688			1,099	
End of Year		<u>\$ 43,161</u>			<u>\$ 1,117</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, 2023**

	<b>County Attorney Victims Restitution (7071)</b>			<b>Over (Under)</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenue</b>				
Investment Earnings	\$ -	\$ -	\$ 1,713	\$ 1,713
Unrealized loss on Investments	-	-	(461)	(461)
Total Revenue	-	-	1,252	1,252
<b>Expenditures</b>				
Current Operations				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	-	1,252	1,252
Net Change in Fund Balances	\$ -	\$ -	1,252	\$ 1,252
<b>Fund Balances</b>				
Beginning of Year			76,743	
End of Year			<u>\$ 77,995</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, 2023**

	Total of All Nonmajor Special Revenue Funds			
	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget
<b>Revenue</b>				
Taxes and Assessments	\$ 22,221,652	\$ 22,221,822	\$ 22,384,423	\$ 162,601
Licenses and Permits	277,000	279,600	270,112	(9,488)
Intergovernmental	10,003,710	12,358,082	11,604,447	(753,635)
Charges for Services	3,292,238	3,538,793	3,846,120	307,327
Fines and Forfeitures	71,200	71,200	28,792	(42,408)
Miscellaneous	1,418,168	1,689,635	1,569,385	(120,250)
Investment Earnings	10,710	10,710	161,029	150,319
Unrealized loss on Investments	-	-	(158,165)	(158,165)
Total Revenue	<u>37,294,678</u>	<u>40,169,842</u>	<u>39,706,143</u>	<u>(463,699)</u>
<b>Expenditures</b>				
<b>Current Operations</b>				
General Government				
Personal Services	4,691,021	4,697,729	4,493,318	(204,411)
Operations	289,101	1,279,601	946,440	(333,161)
Public Safety				
Personal Services	6,655,662	6,657,929	5,813,945	(843,984)
Operations	2,444,473	2,501,836	1,906,156	(595,680)
Public Works				
Personal Services	2,429,241	2,429,241	2,291,028	(138,213)
Operations	2,177,468	2,181,175	1,142,364	(1,038,811)
Public Health				
Personal Services	5,249,956	5,261,489	4,733,285	(528,204)
Operations	2,862,206	3,697,178	3,199,988	(497,190)
Social and Economic Services				
Personal Services	2,201,353	2,201,353	1,894,467	(306,886)
Operations	2,531,275	2,730,830	2,608,335	(122,495)
Culture and Recreation				
Personal Services	2,874,430	2,874,430	2,637,299	(237,131)
Operations	2,004,616	2,958,616	2,123,152	(835,464)
Debt Service				
Principal	5,422	5,422	37,129	31,707
Interest	1,290	1,290	7,383	6,093
Capital Outlay	637,662	1,227,997	816,723	(411,274)
Miscellaneous	1,671,000	1,671,000	1,653,982	(17,018)
Total Expenditures	<u>38,726,176</u>	<u>42,377,116</u>	<u>36,304,994</u>	<u>(6,072,122)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,431,498)</u>	<u>(2,207,274)</u>	<u>3,401,149</u>	<u>5,608,423</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,880,050	5,058,215	5,022,908	(35,307)
Transfers (Out)	(5,812,680)	(6,101,589)	(6,823,755)	(722,166)
Proceeds on Sale of Capital Assets	-	-	135,431	135,431
Total Other Financing Sources (Uses)	<u>(932,630)</u>	<u>(1,043,374)</u>	<u>(1,665,416)</u>	<u>(622,042)</u>
Net Change in Fund Balances	<u>\$ (2,364,128)</u>	<u>\$ (3,250,648)</u>	<u>1,735,733</u>	<u>\$ 4,986,381</u>
<b>Fund Balances</b>				
Beginning of Year			23,284,510	
Restatements			(1,354,567)	
End of Year			<u>\$ 23,665,676</u>	

## 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 issued 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, 2023

	3001	3400	3538	3539	3540	3541
	911	SID	Big Mtn Water Paving	Sandy Hill	Shady Lane	Williams Lane
	G.O. Bond	Revolving	RSID #138	RSID #139	RSID #140	RSID #141
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 462,282	\$ 520,265	\$ 18,879	\$ -	\$ 55,608	\$ 6,038
Taxes and Assessments Receivable, Net	22,012	-	423	-	378	-
Special Assessments Receivable	-	-	67,337	-	40,685	-
Interest Receivable	113	1,421	-	-	122	-
Due From Other Funds	-	64,436	-	-	-	-
<b>Total Assets</b>	<b>484,407</b>	<b>586,122</b>	<b>86,639</b>	<b>-</b>	<b>96,793</b>	<b>6,038</b>
<b>Liabilities</b>						
Current liabilities:						
Due to Other Funds	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	22,012	-	67,760	-	41,063	-
Unavailable Revenue - Other	113	1,421	-	-	122	-
<b>Total Deferred Inflows of Resources</b>	<b>22,125</b>	<b>1,421</b>	<b>67,760</b>	<b>-</b>	<b>41,185</b>	<b>-</b>
<b>Fund Balance</b>						
Restricted for:						
Debt Service	462,282	584,701	18,879	-	55,608	6,038
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>462,282</b>	<b>584,701</b>	<b>18,879</b>	<b>-</b>	<b>55,608</b>	<b>6,038</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 484,407</b>	<b>\$ 586,122</b>	<b>\$ 86,639</b>	<b>\$ -</b>	<b>\$ 96,793</b>	<b>\$ 6,038</b>

(continued)

Flathead County  
ALL NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	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
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 33,789	\$ 37,940	\$ 4,948	\$ 5,712	\$ 16,960	\$ 22,640
Taxes and Assessments Receivable, Net	1,688	1,154	-	129	438	969
Special Assessments Receivable	-	-	94,589	77,351	75,426	156,010
Interest Receivable	53	73	-	-	13	-
Due From Other Funds	-	-	-	-	-	-
<b>Total Assets</b>	<b>35,530</b>	<b>39,167</b>	<b>99,537</b>	<b>83,192</b>	<b>92,837</b>	<b>179,619</b>
<b>Liabilities</b>						
Current liabilities:						
Due to Other Funds	-	-	-	-	-	34,812
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,812</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	1,688	1,154	94,589	77,480	75,864	156,979
Unavailable Revenue - Other	53	73	-	-	13	-
<b>Total Deferred Inflows of Resources</b>	<b>1,741</b>	<b>1,227</b>	<b>94,589</b>	<b>77,480</b>	<b>75,877</b>	<b>156,979</b>
<b>Fund Balance</b>						
Restricted for:						
Debt Service	33,789	37,940	4,948	5,712	16,960	-
Assigned to:						
Unassigned	-	-	-	-	-	(12,172)
<b>Total Fund Balance</b>	<b>33,789</b>	<b>37,940</b>	<b>4,948</b>	<b>5,712</b>	<b>16,960</b>	<b>(12,172)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 35,530</b>	<b>\$ 39,167</b>	<b>\$ 99,537</b>	<b>\$ 83,192</b>	<b>\$ 92,837</b>	<b>\$ 179,619</b>

(continued)



Flathead County  
ALL NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2023

	3550	3551	3553	3554	3555	3556
	Berne Road	Monegan Rd	Big Mountain	Little Mountain Road	Big Mountain	Bigfork Stormwater
	RSID #152	RSID #153	RSID #155	RSID #154	RSID #155	RSID #156
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 5,489	\$ 3,785	\$ 23,835	\$ 10,067	\$ 48,199	\$ 62,694
Taxes and Assessments Receivable, Net	719	1,541	1,595	-	2,876	3,445
Special Assessments Receivable	16,229	126,730	236,218	82,075	466,309	656,336
Interest Receivable	6	-	29	-	72	93
Due From Other Funds	-	-	-	-	-	-
<b>Total Assets</b>	<b>22,443</b>	<b>132,056</b>	<b>261,677</b>	<b>92,142</b>	<b>517,456</b>	<b>722,568</b>
<b>Liabilities</b>						
Current liabilities:						
Due to Other Funds	-	-	-	29,624	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,624</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Tax/Special Assessments	16,948	128,271	237,813	82,075	469,185	659,781
Unavailable Revenue - Other	6	-	29	-	72	93
<b>Total Deferred Inflows of Resources</b>	<b>16,954</b>	<b>128,271</b>	<b>237,842</b>	<b>82,075</b>	<b>469,257</b>	<b>659,874</b>
<b>Fund Balance</b>						
Restricted for:						
Debt Service	5,489	3,785	23,835	-	48,199	62,694
Assigned to:						
Unassigned	-	-	-	(19,557)	-	-
<b>Total Fund Balance</b>	<b>5,489</b>	<b>3,785</b>	<b>23,835</b>	<b>(19,557)</b>	<b>48,199</b>	<b>62,694</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 22,443</b>	<b>\$ 132,056</b>	<b>\$ 261,677</b>	<b>\$ 92,142</b>	<b>\$ 517,456</b>	<b>\$ 722,568</b>

(continued)

**Flathead County**  
**ALL NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	3557	3558	
	Sandy Hill	River Butte	
	RSID #157	Ranchettes RSID #158	Total
<b>Assets</b>			
Current Assets:			
Cash and Investments	\$ 8,046	\$ 13,379	\$ 1,360,555
Taxes and Assessments Receivable, Net	927	-	38,294
Special Assessments Receivable	17,400	130,627	2,243,322
Interest Receivable	5	11	2,011
Due From Other Funds	-	-	64,436
<b>Total Assets</b>	<b>26,378</b>	<b>144,017</b>	<b>3,708,618</b>
<b>Liabilities</b>			
Current liabilities:			
Due to Other Funds	-	-	64,436
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>64,436</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue - Tax/Special Assessments	18,327	130,627	2,281,616
Unavailable Revenue - Other	5	11	2,011
<b>Total Deferred Inflows of Resources</b>	<b>18,332</b>	<b>130,638</b>	<b>2,283,627</b>
<b>Fund Balance</b>			
Restricted for:			
Debt Service	8,046	13,379	1,392,284
Assigned to:			
Unassigned	-	-	(31,729)
<b>Total Fund Balance</b>	<b>8,046</b>	<b>13,379</b>	<b>1,360,555</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 26,378</b>	<b>\$ 144,017</b>	<b>\$ 3,708,618</b>

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, 2023

	3001	3400	3538	3539	3540	3541
	911	SID	Big Mtn Water Paving	Sandy Hill	Shady Lane	Williams Lane
	G.O. Bond	Revolving	RSID #138	RSID #139	RSID #140	RSID #141
<b>Revenues</b>						
Property Taxes and Assessments	\$ 458,075	\$ -	\$ 39,393	\$ 292	\$ 11,001	\$ -
Intergovernmental Revenue	8,158	-	-	-	-	-
Investment Earnings	5,175	11,570	16	-	1,095	-
Unrealized loss on investments	(225)	(4,265)	482	-	(237)	(30)
Total Revenues	<u>471,183</u>	<u>7,305</u>	<u>39,891</u>	<u>292</u>	<u>11,859</u>	<u>(30)</u>
<b>Expenditures</b>						
Debt Service:						
Principal	360,000	-	35,000	15,243	8,976	15,781
Interest and Fiscal Charges	106,850	-	5,875	905	1,712	932
Total Expenditures	<u>466,850</u>	<u>-</u>	<u>40,875</u>	<u>16,148</u>	<u>10,688</u>	<u>16,713</u>
Excess of Revenues Over (Under) Expenditures	4,333	7,305	(984)	(15,856)	1,171	(16,743)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	19,347	-	-
Transfers out	-	(19,347)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(19,347)</u>	<u>-</u>	<u>19,347</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,333	(12,042)	(984)	3,491	1,171	(16,743)
Fund Balance - Beginning of Year	457,949	596,743	19,863	(3,491)	54,437	22,781
Fund Balance - End of Year	<u>\$ 462,282</u>	<u>\$ 584,701</u>	<u>\$ 18,879</u>	<u>\$ -</u>	<u>\$ 55,608</u>	<u>\$ 6,038</u>

(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, 2023

	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
<b>Revenues</b>						
Property Taxes and Assessments	\$ 29,405	\$ 36,975	\$ 21,709	\$ 13,517	\$ 14,713	\$ 30,325
Intergovernmental Revenue	-	-	-	-	-	-
Investment Earnings	428	463	-	-	213	-
Unrealized loss on investments	(416)	(680)	305	130	(57)	-
Total Revenues	<u>29,417</u>	<u>36,758</u>	<u>22,014</u>	<u>13,647</u>	<u>14,869</u>	<u>30,325</u>
<b>Expenditures</b>						
Debt Service:						
Principal	20,000	30,000	15,000	9,000	11,000	19,000
Interest and Fiscal Charges	1,104	1,188	3,361	3,475	2,660	7,774
Total Expenditures	<u>21,104</u>	<u>31,188</u>	<u>18,361</u>	<u>12,475</u>	<u>13,660</u>	<u>26,774</u>
Excess of Revenues Over (Under) Expenditures	8,313	5,570	3,653	1,172	1,209	3,551
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	8,313	5,570	3,653	1,172	1,209	3,551
Fund Balance - Beginning of Year	25,476	32,370	1,295	4,540	15,751	(15,723)
Fund Balance - End of Year	<u>\$ 33,789</u>	<u>\$ 37,940</u>	<u>\$ 4,948</u>	<u>\$ 5,712</u>	<u>\$ 16,960</u>	<u>\$ (12,172)</u>

(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, 2023**

	3550	3551	3553	3554	3555	3556
	Berne Road RSID #152	Monegan Road RSID #153	Big Mountain RSID #155	Little Mountain Road RSID #154	Big Mountain RSID #155	Bigfork Stormwater RSID #156
<b>Revenues</b>						
Property Taxes and Assessments	\$ 4,190	\$ 21,405	\$ 28,384	\$ 10,145	\$ 54,830	\$ 68,237
Intergovernmental Revenue	-	-	-	-	-	-
Investment Earnings	85	-	312	-	624	887
Unrealized loss on investments	(23)	309	(107)	-	(465)	(419)
<b>Total Revenues</b>	<b>4,252</b>	<b>21,714</b>	<b>28,589</b>	<b>10,145</b>	<b>54,989</b>	<b>68,705</b>
<b>Expenditures</b>						
Debt Service:						
Principal	3,000	12,500	18,096	9,000	28,120	42,000
Interest and Fiscal Charges	784	6,235	8,224	2,311	15,280	16,288
<b>Total Expenditures</b>	<b>3,784</b>	<b>18,735</b>	<b>26,320</b>	<b>11,311</b>	<b>43,400</b>	<b>58,288</b>
Excess of Revenues Over (Under) Expenditures	468	2,979	2,269	(1,166)	11,589	10,417
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>468</b>	<b>2,979</b>	<b>2,269</b>	<b>(1,166)</b>	<b>11,589</b>	<b>10,417</b>
Fund Balance - Beginning of Year	5,021	806	21,566	(18,391)	36,610	52,277
<b>Fund Balance - End of Year</b>	<b>\$ 5,489</b>	<b>\$ 3,785</b>	<b>\$ 23,835</b>	<b>\$ (19,557)</b>	<b>\$ 48,199</b>	<b>\$ 62,694</b>

(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, 2023**

	3557	3558	
	Sandy Hill RSID #157	River Butte Ranchettes RSID #158	Total
<b>Revenues</b>			
Property Taxes and Assessments	\$ 5,166	\$ 10,162	\$ 857,924
Intergovernmental Revenue	-	-	8,158
Investment Earnings	124	187	21,179
Unrealized loss on investments	16	(3)	(5,685)
Total Revenues	<u>5,306</u>	<u>10,346</u>	<u>881,576</u>
<b>Expenditures</b>			
Debt Service:			
Principal	6,000	7,483	665,199
Interest and Fiscal Charges	600	3,899	189,457
Total Expenditures	<u>6,600</u>	<u>11,382</u>	<u>854,656</u>
Excess of Revenues Over (Under) Expenditures	(1,294)	(1,036)	26,920
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	19,347
Transfers out	-	-	(19,347)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,294)	(1,036)	26,920
Fund Balance - Beginning of Year	9,340	14,415	1,333,635
Fund Balance - End of Year	<u>\$ 8,046</u>	<u>\$ 13,379</u>	<u>\$ 1,360,555</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, 2023

	911 G.O. Bond (3001)		SID Revolving (3400)		Over (Under) Final Budget
	Budgeted Amounts		Budgeted Amounts		
	Original	Final	Original	Final	
<b>Revenue</b>					
Taxes and Assessments	\$ 456,223	\$ 456,223	\$ 458,075	\$ 1,852	\$ -
Intergovernmental	7,432	7,432	8,158	726	-
Investment Earnings	421	421	5,175	4,754	9,970
Unrealized loss on Investments	-	-	(225)	(225)	(4,265)
Total Revenue	464,076	464,076	471,183	7,107	5,705
<b>Expenditures</b>					
Current Operations					
Debt Service					
Principal	360,000	360,000	360,000	-	-
Interest and Fiscal Charges	106,350	107,350	106,850	(500)	-
Total Expenditures	466,350	467,350	466,850	(500)	-
Excess (Deficiency) of Revenue Over Expenditures	(2,274)	(3,274)	4,333	7,607	5,705
<b>Other Financing Sources (Uses)</b>					
Transfers (Out)	-	-	-	(19,347)	-
Total other Financing Sources (Uses)	-	-	-	(19,347)	-
Net Change in Fund Balances	\$ (2,274)	\$ (3,274)	4,333	(17,747)	\$ 5,705
<b>Fund Balances</b>					
Beginning of Year					596,743
End of Year					\$ 584,701

(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, 2023**

	Big Mtn Water Paving RSID #138 (3538)			Sandy Hill RSID #139 (3539)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	
<b>Revenue</b>							
Taxes and Assessments	\$ 36,159	\$ 36,159	\$ 39,393	\$ 3,234	\$ 19,656	\$ 19,656	\$ 292
Investment Earnings	-	-	16	16	-	-	-
Unrealized loss on Investments	-	-	482	482	-	-	-
Total Revenue	36,159	36,159	39,891	3,732	19,656	19,656	292
<b>Expenditures</b>							
Current Operations							
Debt Service							
Principal	35,000	35,000	35,000	-	15,243	15,243	-
Interest	5,475	5,875	5,875	-	889	906	(1)
Total Expenditures	40,475	40,875	40,875	-	16,132	16,149	(1)
Excess (Deficiency) of Revenue Over Expenditures	(4,316)	(4,716)	(984)	3,732	3,524	3,507	(19,363)
<b>Other Financing Sources (Uses)</b>							
Transfers In	-	-	-	-	-	19,347	19,347
Total other Financing Sources (Uses)	-	-	-	-	-	19,347	19,347
Net Change in Fund Balances	\$ (4,316)	\$ (4,716)	(984)	\$ 3,732	\$ 3,524	\$ 22,854	3,491
<b>Fund Balances</b>							
Beginning of Year			19,863				(3,491)
End of Year			\$ 18,879				\$ -

(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, 2023**

	Shady Lane RSID #140 (3540)			Williams Lane RSID #141 (3541)				
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Taxes and Assessments	\$ 11,342	\$ 11,342	\$ 11,001	\$ (341)	\$ 7,811	\$ 7,811	\$ -	\$ (7,811)
Investment Earnings	-	-	1,095	1,095	-	-	-	-
Unrealized loss on Investments	-	-	(237)	(237)	-	-	(30)	(30)
Total Revenue	11,342	11,342	11,859	517	7,811	7,811	(30)	(7,841)
<b>Expenditures</b>								
Current Operations								
Debt Service								
Principal	8,977	8,977	8,976	(1)	15,782	15,782	15,781	(1)
Interest	825	1,712	1,712	-	916	933	932	(1)
Total Expenditures	9,802	10,689	10,688	(1)	16,698	16,715	16,713	(2)
Excess (Deficiency) of Revenue Over Expenditures	1,540	653	1,171	518	(8,887)	(8,904)	(16,743)	(7,839)
<b>Other Financing Sources (Uses)</b>								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 1,540	\$ 653	1,171	\$ 518	\$ (8,887)	\$ (8,904)	(16,743)	\$ (7,839)
<b>Fund Balances</b>								
Beginning of Year			54,437				22,781	
End of Year			\$ 55,608				\$ 6,038	

(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, 2023

	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	
<b>Revenue</b>							
Taxes and Assessments	\$ 29,262	\$ 29,262	\$ 29,405	\$ 35,964	\$ 35,964	\$ 36,975	\$ 1,011
Investment Earnings	-	-	428	-	-	463	463
Unrealized loss on Investments	-	-	(416)	-	-	(680)	(680)
Total Revenue	29,262	29,262	29,417	35,964	35,964	36,758	794
<b>Expenditures</b>							
Current Operations							
Debt Service							
Principal	20,000	20,000	20,000	30,000	30,000	30,000	-
Interest	1,104	1,104	1,104	1,188	1,188	1,188	-
Total Expenditures	21,104	21,104	21,104	31,188	31,188	31,188	-
Excess (Deficiency) of Revenue Over Expenditures	8,158	8,158	8,313	4,776	4,776	5,570	794
<b>Other Financing Sources (Uses)</b>							
Total other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 8,158	\$ 8,158	8,313	\$ 4,776	\$ 4,776	5,570	\$ 794
<b>Fund Balances</b>							
Beginning of Year			25,476			32,370	
End of Year			\$ 33,789			\$ 37,940	

(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, 2023

	Snowghost RSID #145 (3545)			Badrock RSID #146 (3546)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
<b>Revenue</b>						
Taxes and Assessments	\$ 21,670	\$ 21,709	\$ 39	\$ 13,368	\$ 13,517	\$ 149
Unrealized loss on Investments	-	305	305	-	130	130
Total Revenue	21,670	22,014	344	13,368	13,647	279
<b>Expenditures</b>						
Current Operations						
Debt Service						
Principal	15,000	15,000	-	9,000	9,000	-
Interest	3,361	3,361	-	3,475	3,475	-
Total Expenditures	18,361	18,361	-	12,475	12,475	-
Excess (Deficiency) of Revenue Over Expenditures	3,309	3,653	344	893	1,172	279
<b>Other Financing Sources (Uses)</b>						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 3,309	\$ 3,653	\$ 344	\$ 893	\$ 1,172	\$ 279
<b>Fund Balances</b>						
Beginning of Year		1,295			4,540	
End of Year		\$ 4,948			\$ 5,712	

(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, 2023

	Menonite RSID #147 (3547)			Swan Horseshoe RSID #149 (3549)				
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Taxes and Assessments	\$ 14,745	\$ 14,745	\$ 14,713	\$ (32)	\$ 43,571	\$ 43,571	\$ 30,325	\$ (13,246)
Investment Earnings	-	-	213	213	-	-	-	-
Unrealized loss on Investments	-	-	(57)	(57)	-	-	-	-
Total Revenue	14,745	14,745	14,869	124	43,571	43,571	30,325	(13,246)
<b>Expenditures</b>								
Current Operations								
Debt Service								
Principal	11,000	11,000	11,000	-	19,000	19,000	19,000	-
Interest	3,135	3,135	2,660	(475)	8,762	8,762	7,774	(988)
Total Expenditures	14,135	14,135	13,660	(475)	27,762	27,762	26,774	(988)
Excess (Deficiency) of Revenue Over Expenditures	610	610	1,209	599	15,809	15,809	3,551	(12,258)
<b>Other Financing Sources (Uses)</b>								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 610	\$ 610	1,209	\$ 599	\$ 15,809	\$ 15,809	3,551	\$ (12,258)
<b>Fund Balances</b>								
Beginning of Year			15,751				(15,723)	
End of Year			\$ 16,960				\$ (12,172)	

(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, 2023

	Berne Road RSID #152 (3550)			Monegan Road RSID #153 (3551)				
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Taxes and Assessments	\$ 4,473	\$ 4,473	\$ 4,190	\$ (283)	\$ 17,952	\$ 17,952	\$ 21,405	\$ 3,453
Investment Earnings	-	-	85	85	-	-	-	-
Unrealized loss on Investments	-	-	(23)	(23)	-	-	309	309
Total Revenue	4,473	4,473	4,252	(221)	17,952	17,952	21,714	3,762
<b>Expenditures</b>								
Current Operations								
Debt Service								
Principal	3,000	3,000	3,000	-	12,500	12,500	12,500	-
Interest	785	785	784	(1)	6,236	6,236	6,235	(1)
Total Expenditures	3,785	3,785	3,784	(1)	18,736	18,736	18,735	(1)
Excess (Deficiency) of Revenue Over Expenditures	688	688	468	(220)	(784)	(784)	2,979	3,763
<b>Other Financing Sources (Uses)</b>								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 688	\$ 688	468	\$ (220)	\$ (784)	\$ (784)	2,979	\$ 3,763
<b>Fund Balances</b>								
Beginning of Year			5,021				806	
End of Year			\$ 5,489				\$ 3,785	

(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, 2023

	Big Mountain RSID #155 (3553)			Little Mountain Road RSID #154 (3554)		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Taxes and Assessments	\$ 28,192	\$ 28,192	\$ 28,384	\$ 29,778	\$ 10,145	\$ (19,633)
Investment Earnings	-	-	312	-	-	-
Unrealized loss on Investments	-	-	(107)	-	-	-
Total Revenue	28,192	28,192	28,589	29,778	10,145	(19,633)
<b>Expenditures</b>						
Current Operations						
Debt Service						
Principal	16,278	16,278	18,096	9,000	9,000	-
Interest	10,043	10,043	8,224	2,312	2,311	(1)
Total Expenditures	26,321	26,321	26,320	11,312	11,311	(1)
Excess (Deficiency) of Revenue Over Expenditures	1,871	1,871	2,269	18,466	(1,166)	(19,632)
<b>Other Financing Sources (Uses)</b>						
Total other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	\$ 1,871	\$ 1,871	2,269	\$ 18,466	(1,166)	\$ (19,632)
<b>Fund Balances</b>						
Beginning of Year			21,566			(18,391)
End of Year			\$ 23,835		\$ (19,557)	

(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, 2023**

	Big Mountain RSID #155 (3555)			Bigfork Stormwater RSID #156 (3556)				
	Budgeted Amounts	Final	Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Taxes and Assessments	\$ 54,333	\$ 54,333	\$ 54,830	\$ 497	\$ 66,123	\$ 66,123	\$ 68,237	\$ 2,114
Investment Earnings	-	-	624	624	-	-	887	887
Unrealized loss on Investments	-	-	(465)	(465)	-	-	(419)	(419)
Total Revenue	54,333	54,333	54,989	656	66,123	66,123	68,705	2,582
<b>Expenditures</b>								
Current Operations								
Debt Service								
Principal	32,722	32,722	28,120	(4,602)	46,000	46,000	42,000	(4,000)
Interest	17,924	17,924	15,280	(2,644)	18,113	18,113	16,288	(1,825)
Total Expenditures	50,646	50,646	43,400	(7,246)	64,113	64,113	58,288	(5,825)
Excess (Deficiency) of Revenue Over Expenditures	3,687	3,687	11,589	7,902	2,010	2,010	10,417	8,407
<b>Other Financing Sources (Uses)</b>								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 3,687	\$ 3,687	11,589	\$ 7,902	\$ 2,010	\$ 2,010	10,417	\$ 8,407
<b>Fund Balances</b>								
Beginning of Year			36,610				52,277	
End of Year			\$ 48,199				\$ 62,694	

(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, 2023

	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
<b>Revenue</b>								
Taxes and Assessments	\$ 5,975	\$ 5,975	\$ 5,166	\$ (809)	\$ 10,163	\$ 10,163	\$ 10,162	\$ (1)
Investment Earnings	-	-	124	124	-	-	187	187
Unrealized loss on Investments	-	-	16	16	-	-	(3)	(3)
Total Revenue	5,975	5,975	5,306	(669)	10,163	10,163	10,346	183
<b>Expenditures</b>								
Current Operations								
Debt Service								
Principal	6,000	6,000	6,000	-	7,483	7,484	7,483	(1)
Interest	601	601	600	(1)	3,899	3,899	3,899	-
Total Expenditures	6,601	6,601	6,600	(1)	11,382	11,383	11,382	(1)
Excess (Deficiency) of Revenue Over Expenditures	(626)	(626)	(1,294)	(668)	(1,219)	(1,220)	(1,036)	184
<b>Other Financing Sources (Uses)</b>								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$(626)	\$(626)	(1,294)	(668)	\$(1,219)	\$(1,220)	(1,036)	184
<b>Fund Balances</b>								
Beginning of Year			9,340				14,415	
End of Year			<u>8,046</u>				<u>13,379</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, 2023**

	Total of All Nonmajor Debt Service Funds			Over (Under) Final Budget
	Original	Final	Actual	
<b>Revenue</b>				
Taxes and Assessments	\$ 906,760	\$ 906,760	\$ 857,924	\$ (48,836)
Intergovernmental	7,432	7,432	8,158	726
Investment Earnings	2,021	2,021	21,179	19,158
Unrealized loss on Investments	-	-	(5,685)	(5,685)
Total Revenue	<u>916,213</u>	<u>916,213</u>	<u>881,576</u>	<u>(34,637)</u>
<b>Expenditures</b>				
Current Operations				
Debt Service				
Principal	671,985	671,986	665,199	(6,787)
Interest	195,393	197,714	189,457	(8,257)
Total Expenditures	<u>867,378</u>	<u>869,700</u>	<u>854,656</u>	<u>(15,044)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>48,835</u>	<u>46,513</u>	<u>26,920</u>	<u>(19,593)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	19,347	19,347	-
Transfers (Out)	-	(19,347)	(19,347)	-
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 48,835</u>	<u>\$ 46,513</u>	<u>26,920</u>	<u>\$ (19,593)</u>
<b>Fund Balances</b>				
Beginning of Year			<u>1,333,635</u>	
End of Year			<u>\$ 1,360,555</u>	



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## 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.

**Agency on Aging CIP (4003)** – The fund used to account for future equipment purchases for the Agency 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 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.

**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, 2023**

	4001	4002	4003	4004	4005	4006
	Junk Vehicle CIP	Health Department CIP	Agency on Aging CIP	Mosquito CIP	Animal Control Truck CIP	Search & Rescue CIP
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 202,517	\$ 1,002,727	\$ 46,379	\$ 97,895	\$ 48,087	\$ 613,485
Interest Receivable	553	2,739	127	267	131	1,676
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
<b>Total Assets</b>	<b>203,070</b>	<b>1,005,466</b>	<b>46,506</b>	<b>98,162</b>	<b>48,218</b>	<b>615,161</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Interest	553	2,739	127	267	131	1,676
<b>Total Deferred Inflows of Resources</b>	<b>553</b>	<b>2,739</b>	<b>127</b>	<b>267</b>	<b>131</b>	<b>1,676</b>
<b>Fund Balance</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	202,517	1,002,727	-	97,895	-	613,485
Committed for:						
Capital Projects	-	-	46,379	-	48,087	-
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>202,517</b>	<b>1,002,727</b>	<b>46,379</b>	<b>97,895</b>	<b>48,087</b>	<b>613,485</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 203,070</b>	<b>\$ 1,005,466</b>	<b>\$ 46,506</b>	<b>\$ 98,162</b>	<b>\$ 48,218</b>	<b>\$ 615,161</b>

(continued)

**Flathead County**  
**ALL NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	4008	4009	4010	4011	4014	4016
	Fairgrounds	Sheriff Patrol Car	FC Detention Ctr	Flathead County Land Acquisition	Planning	Juvenile Detention
	CIP	CIP	CIP	CIP	CIP	CIP
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 542,426	\$ 482,008	\$ 577,052	\$ 532,460	\$ 70,500	\$ 40,481
Interest Receivable	-	1,317	1,576	1,455	193	111
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
<b>Total Assets</b>	<b>542,426</b>	<b>483,325</b>	<b>578,628</b>	<b>533,915</b>	<b>70,693</b>	<b>40,592</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Interest	-	1,317	1,576	1,455	193	111
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,317</b>	<b>1,576</b>	<b>1,455</b>	<b>193</b>	<b>111</b>
<b>Fund Balance</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	482,008	577,052	-	70,500	-
Committed for:						
Capital Projects	542,426	-	-	532,460	-	40,481
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>542,426</b>	<b>482,008</b>	<b>577,052</b>	<b>532,460</b>	<b>70,500</b>	<b>40,481</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 542,426</b>	<b>\$ 483,325</b>	<b>\$ 578,628</b>	<b>\$ 533,915</b>	<b>\$ 70,693</b>	<b>\$ 40,592</b>

(continued)

**Flathead County**  
**ALL NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	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
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 193,951	\$ 135,093	\$ 131,442	\$ 291,143	\$ 36,531	\$ 12,626
Interest Receivable	530	369	359	795	100	34
Due From Other Governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
<b>Total Assets</b>	<b>194,481</b>	<b>135,462</b>	<b>131,801</b>	<b>291,938</b>	<b>36,631</b>	<b>12,660</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Interest	530	369	359	795	100	34
<b>Total Deferred Inflows of Resources</b>	<b>530</b>	<b>369</b>	<b>359</b>	<b>795</b>	<b>100</b>	<b>34</b>
<b>Fund Balance</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	-	131,442	291,143	-	-
Committed for:						
Capital Projects	193,951	135,093	-	-	36,531	12,626
Assigned to:						
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>193,951</b>	<b>135,093</b>	<b>131,442</b>	<b>291,143</b>	<b>36,531</b>	<b>12,626</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 194,481</b>	<b>\$ 135,462</b>	<b>\$ 131,801</b>	<b>\$ 291,938</b>	<b>\$ 36,631</b>	<b>\$ 12,660</b>

(continued)

**Flathead County**  
**ALL NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	4023	4024	4025	4027	4028	4030
	Transportation	Records	Emergency	Road	Bridge	County-wide
	CIP	Preservation CIP	Communication Center CIP	CIP	CIP	CIP
<b>Assets</b>						
Current Assets:						
Cash and Investments	\$ 116,580	\$ 104,101	\$ 2,729,382	\$ 3,552,597	\$ 374,368	\$ 3,104,505
Interest Receivable	325	284	7,514	9,722	1,033	8,362
Due From Other Governments	-	-	-	77,090	-	-
Prepaid expenditures	-	-	-	-	-	-
Total Assets	<u>116,905</u>	<u>104,385</u>	<u>2,736,896</u>	<u>3,639,409</u>	<u>375,401</u>	<u>3,112,867</u>
<b>Liabilities</b>						
Current liabilities:						
Accounts Payable	-	-	22,338	18,682	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>22,338</u>	<u>18,682</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Interest	325	284	7,514	9,722	1,033	8,362
Total Deferred Inflows of Resources	<u>325</u>	<u>284</u>	<u>7,514</u>	<u>9,722</u>	<u>1,033</u>	<u>8,362</u>
<b>Fund Balance</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	-	-	3,608,505	-	-
Committed for:						
Capital Projects	119,080	104,101	2,707,044	-	374,368	3,104,505
Assigned to:						
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>119,080</u>	<u>104,101</u>	<u>2,707,044</u>	<u>3,608,505</u>	<u>374,368</u>	<u>3,104,505</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 119,405</u>	<u>\$ 104,385</u>	<u>\$ 2,736,896</u>	<u>\$ 3,636,909</u>	<u>\$ 375,401</u>	<u>\$ 3,112,867</u>

(continued)



**Flathead County**  
**ALL NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2023**

	4031	4032	4259	
	Parks	Weed	Evergreen Sidewalk	
	CIP	CIP	CIP	Total
<b>Assets</b>				
Current Assets:				
Cash and Investments	\$ 533,276	\$ 558,875	\$ 19,454	\$ 16,149,941
Interest Receivable	1,457	1,536	53	42,618
Due From Other Governments	-	-	-	77,090
Prepaid expenditures	-	-	7,551	7,551
<b>Total Assets</b>	<b>534,733</b>	<b>560,411</b>	<b>27,058</b>	<b>16,277,200</b>
<b>Liabilities</b>				
Current liabilities:				
Accounts Payable	-	1,959	-	42,979
Unearned Revenue	-	-	27,018	27,018
<b>Total Liabilities</b>	<b>-</b>	<b>1,959</b>	<b>27,018</b>	<b>69,997</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue - Interest	1,457	1,536	53	42,618
<b>Total Deferred Inflows of Resources</b>	<b>1,457</b>	<b>1,536</b>	<b>53</b>	<b>42,618</b>
<b>Fund Balance</b>				
Nonspendable:				
Prepaid expenditures	-	-	7,551	7,551
Restricted for:				
Capital Projects	-	556,916	-	7,634,190
Committed for:				
Capital Projects	533,276	-	-	8,530,408
Assigned to:				
Unassigned	-	-	(7,564)	(7,564)
<b>Total Fund Balance</b>	<b>533,276</b>	<b>556,916</b>	<b>(13)</b>	<b>16,164,585</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 534,733</b>	<b>\$ 560,411</b>	<b>\$ 27,058</b>	<b>\$ 16,277,200</b>

Flathead County  
**ALL NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
For the Fiscal Year Ended June 30, 2023

	4001 Junk Vehicle CIP	4002 Health Department CIP	4003 Agency on Aging CIP	4004 Mosquito CIP	4005 Animal Control Truck CIP	4006 Search & Rescue CIP
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	25,340	649	-	-
Investment Earnings	4,448	22,260	1,176	1,512	825	12,195
Unrealized loss on investments	(1,196)	(2,310)	371	(1,420)	195	(5,379)
<b>Total Revenues</b>	<b>3,252</b>	<b>19,950</b>	<b>26,887</b>	<b>741</b>	<b>1,020</b>	<b>6,816</b>
<b>Expenditures</b>						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	251,770	76,097	13,800	69,383	6,100
<b>Total Expenditures</b>	<b>-</b>	<b>251,770</b>	<b>76,097</b>	<b>13,800</b>	<b>69,383</b>	<b>6,100</b>
Excess of Revenues Over (Under) Expenditures	3,252	(231,820)	(49,210)	(13,059)	(68,363)	716
<b>Other Financing Sources (uses)</b>						
Transfers In	-	75,000	19,000	55,000	46,175	93,250
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>75,000</b>	<b>19,000</b>	<b>55,000</b>	<b>46,175</b>	<b>93,250</b>
Net Change in Fund Balances	3,252	(156,820)	(30,210)	41,941	(22,188)	93,966
Fund Balance - Beginning of Year	199,265	1,159,547	76,589	55,954	70,275	519,519
Fund Balance - End of Year	<b>\$ 202,517</b>	<b>\$ 1,002,727</b>	<b>\$ 46,379</b>	<b>\$ 97,895</b>	<b>\$ 48,087</b>	<b>\$ 613,485</b>

(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, 2023

	4008 Fairgrounds CIP	4009 Sheriff Patrol Car CIP	4010 FC Detention Ctr CIP	4011 Flathead County Land Acquisition CIP	4014 Planning CIP	4016 Juvenile Detention CIP
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	9,945	-	-	12,334	-
Investment Earnings	-	8,376	12,028	10,279	1,182	755
Unrealized loss on investments	(9,735)	(3,531)	(4,327)	(5,159)	(72)	(430)
Total Revenues	<u>(9,735)</u>	<u>14,790</u>	<u>7,701</u>	<u>5,120</u>	<u>13,444</u>	<u>325</u>
<b>Expenditures</b>						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	30,236	229,045	-	-	49,048	-
Total Expenditures	<u>30,236</u>	<u>229,045</u>	<u>-</u>	<u>-</u>	<u>49,048</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(39,971)	(214,255)	7,701	5,120	(35,604)	325
<b>Other Financing Sources (uses)</b>						
Transfers In	362,000	254,750	45,545	100,000	20,189	9,500
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>362,000</u>	<u>254,750</u>	<u>45,545</u>	<u>100,000</u>	<u>20,189</u>	<u>9,500</u>
Net Change in Fund Balances	322,029	40,495	53,246	105,120	(15,415)	9,825
Fund Balance - Beginning of Year	220,397	441,513	523,806	427,340	85,915	30,656
Fund Balance - End of Year	<u>\$ 542,426</u>	<u>\$ 482,008</u>	<u>\$ 577,052</u>	<u>\$ 532,460</u>	<u>\$ 70,500</u>	<u>\$ 40,481</u>

(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, 2023

	4017 Micro Computer Replacement CIP	4018 FC Fire Service Area CIP	4019 EMS CIP	4020 Library Dep Reserve Fund	4021 Extension CIP	4022 District Court CIP
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	1,496	-	-	3,757	-	-
Investment Earnings	5,156	2,882	2,761	4,004	802	585
Unrealized loss on investments	209	(919)	(687)	(3,284)	(216)	239
<b>Total Revenues</b>	<b>6,861</b>	<b>1,963</b>	<b>2,074</b>	<b>4,477</b>	<b>586</b>	<b>824</b>
<b>Expenditures</b>						
Current Operations:						
General Government	164,828	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Culture and Recreation	-	-	-	14,660	-	-
Capital Outlay	-	-	20,471	-	-	69,267
<b>Total Expenditures</b>	<b>164,828</b>	<b>-</b>	<b>20,471</b>	<b>14,660</b>	<b>-</b>	<b>69,267</b>
Excess of Revenues Over (Under) Expenditures	(157,967)	1,963	(18,397)	(10,183)	586	(68,443)
<b>Other Financing Sources (uses)</b>						
Transfers In	96,038	6,000	16,200	112,230	-	53,600
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>96,038</b>	<b>6,000</b>	<b>16,200</b>	<b>112,230</b>	<b>-</b>	<b>53,600</b>
Net Change in Fund Balances	(61,929)	7,963	(2,197)	102,047	586	(14,843)
Fund Balance - Beginning of Year	255,880	127,130	133,639	189,096	35,945	27,469
Fund Balance - End of Year	<b>\$ 193,951</b>	<b>\$ 135,093</b>	<b>\$ 131,442</b>	<b>\$ 291,143</b>	<b>\$ 36,531</b>	<b>\$ 12,626</b>

(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, 2023

	4023 Transportation CIP	4024 Records Preservation CIP	4025 Emergency Communication Center CIP	4027 Road CIP	4028 Bridge CIP	4030 County-Wide CIP
<b>Revenues</b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	28,796	243,285	-	11,502
Investment Earnings	2,573	2,296	52,979	70,764	6,351	66,441
Unrealized loss on investments	(753)	(304)	(23,116)	(21,940)	(2,980)	(10,435)
<b>Total Revenues</b>	<b>1,820</b>	<b>1,992</b>	<b>58,659</b>	<b>292,109</b>	<b>3,371</b>	<b>67,508</b>
<b>Expenditures</b>						
<b>Current Operations:</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	21,171	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	9,250	279,513	994,457	165,392	793,808
<b>Total Expenditures</b>	<b>-</b>	<b>9,250</b>	<b>300,684</b>	<b>994,457</b>	<b>165,392</b>	<b>793,808</b>
Excess of Revenues Over (Under) Expenditures	1,820	(7,258)	(242,025)	(702,348)	(162,021)	(726,300)
<b>Other Financing Sources (uses)</b>						
Transfers In	-	44,000	800,000	862,500	200,167	836,077
Transfers Out	-	(50,000)	(442,204)	-	-	(35,000)
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>(6,000)</b>	<b>357,796</b>	<b>862,500</b>	<b>200,167</b>	<b>801,077</b>
<b>Net Change in Fund Balances</b>	<b>1,820</b>	<b>(13,258)</b>	<b>115,771</b>	<b>160,152</b>	<b>38,146</b>	<b>74,777</b>
Fund Balance - Beginning of Year	114,760	117,359	2,591,273	3,450,853	336,222	3,029,728
<b>Fund Balance - End of Year</b>	<b>\$ 116,580</b>	<b>\$ 104,101</b>	<b>\$ 2,707,044</b>	<b>\$ 3,611,005</b>	<b>\$ 374,368</b>	<b>\$ 3,104,505</b>

(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, 2023**

	4031 Parks CIP	4032 Weed CIP	4259 Evergreen Sidewalk CIP	Total
<b>Revenues</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ 141,602	\$ 141,602
Miscellaneous Revenue	-	5,490	22,982	365,576
Investment Earnings	11,103	11,985	427	316,145
Unrealized loss on investments	(4,272)	(3,823)	(115)	(105,389)
<b>Total Revenues</b>	<b>6,831</b>	<b>13,652</b>	<b>164,896</b>	<b>717,934</b>
<b>Expenditures</b>				
Current Operations:				
General Government	-	-	-	164,828
Public Safety	-	-	-	21,171
Culture and Recreation	-	-	-	14,660
Capital Outlay	9,500	90,487	163,551	3,321,175
<b>Total Expenditures</b>	<b>9,500</b>	<b>90,487</b>	<b>163,551</b>	<b>3,521,834</b>
Excess of Revenues Over (Under) Expenditures	(2,669)	(76,835)	1,345	(2,803,900)
<b>Other Financing Sources (uses)</b>				
Transfers In	65,000	90,000	-	4,262,221
Transfers Out	-	-	-	(527,204)
<b>Total Other Financing Sources (uses)</b>	<b>65,000</b>	<b>90,000</b>	<b>-</b>	<b>3,735,017</b>
<b>Net Change in Fund Balances</b>	<b>62,331</b>	<b>13,165</b>	<b>1,345</b>	<b>931,117</b>
Fund Balance - Beginning of Year	470,945	543,751	(1,358)	15,233,468
<b>Fund Balance - End of Year</b>	<b>\$ 533,276</b>	<b>\$ 556,916</b>	<b>\$ (13)</b>	<b>\$ 16,164,585</b>

**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, 2023**

	Junk Vehicle CIP (4001)		Health Department CIP (4002)		Over (Under) Final Budget
	Budgeted Amounts Original	Actual	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Investment Earnings	\$ 500	\$ 4,448	\$ 2,000	\$ 22,260	\$ 20,260
Unrealized loss on Investments	-	(1,196)	-	(2,310)	(2,310)
Total Revenue	500	3,252	2,000	19,950	17,950
<b>Expenditures</b>					
Current Operations	-	-	198,236	278,236	(26,466)
Capital Outlay	-	-	198,236	251,770	(26,466)
Total Expenditures	-	-	(196,236)	(276,236)	44,416
Excess (Deficiency) of Revenue Over Expenditures	500	3,252			
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	75,000	75,000	-
Total Other Financing Sources (Uses)	-	-	75,000	75,000	-
Net Change in Fund Balances	\$ 500	\$ 3,252	\$ (121,236)	\$ (201,236)	\$ 44,416
<b>Fund Balances</b>					
Beginning of Year		199,265		1,159,547	
End of Year		\$ 202,517		\$ 1,002,727	

(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, 2023

	Agency 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		Actual
<b>Revenue</b>								
Miscellaneous	\$ -	\$ -	\$ 25,340	\$ 25,340	\$ -	\$ 650	\$ 649	\$ (1)
Investment Earnings	150	150	1,176	1,026	300	300	1,512	1,212
Unrealized loss on Investments	-	-	371	371	-	-	(1,420)	(1,420)
Total Revenue	150	150	26,887	26,737	300	950	741	(209)
<b>Expenditures</b>								
Capital Outlay	62,000	83,000	76,097	(6,903)	-	16,000	13,800	(2,200)
Total Expenditures	62,000	83,000	76,097	(6,903)	-	16,000	13,800	(2,200)
Excess (Deficiency) of Revenue Over Expenditures	(61,850)	(82,850)	(49,210)	33,640	300	(15,050)	(13,059)	1,991
<b>Other Financing Sources (Uses)</b>								
Transfers In	19,000	19,000	19,000	-	55,000	55,000	55,000	-
Proceeds on Sale of Capital Assets	-	21,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	19,000	40,000	19,000	-	55,000	55,000	55,000	-
Net Change in Fund Balances	\$ (42,850)	\$ (42,850)	(30,210)	\$ 33,640	\$ 55,300	\$ 39,950	41,941	\$ 1,991
<b>Fund Balances</b>								
Beginning of Year			76,589				55,954	
End of Year			\$ 46,379				\$ 97,895	

(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, 2023

	Animal Control Truck CIP (4005)			Search & Rescue CIP (4006)			Over (Under) Final Budget
	Budgeted Amounts Original	Final	Actual	Budgeted Amounts Original	Final	Actual	
<b>Revenue</b>							
Investment Earnings	\$ 130	\$ 130	\$ 825	\$ 1,000	\$ 1,000	\$ 12,195	\$ 11,195
Unrealized loss on Investments	-	-	195	-	-	(5,379)	(5,379)
Total Revenue	130	130	1,020	1,000	1,000	6,816	5,816
<b>Expenditures</b>							
Capital Outlay	52,300	69,384	69,383	174,500	180,600	6,100	(174,500)
Total Expenditures	52,300	69,384	69,383	174,500	180,600	6,100	(174,500)
Excess (Deficiency) of Revenue Over Expenditures	(52,170)	(69,254)	(68,363)	(173,500)	(179,600)	716	180,316
<b>Other Financing Sources (Uses)</b>							
Transfers In	46,175	46,175	46,175	93,250	93,250	93,250	-
Total Other Financing Sources (Uses)	46,175	46,175	46,175	93,250	93,250	93,250	-
Net Change in Fund Balances	\$ (5,995)	\$ (23,079)	(22,188)	\$ (80,250)	\$ (86,350)	93,966	\$ 180,316
<b>Fund Balances</b>							
Beginning of Year			70,275			519,519	
End of Year			\$ 48,087			\$ 613,485	

(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, 2023**

	Fairgrounds CIP (4008)		Sheriff Patrol Car CIP (4009)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Actual	
<b>Revenue</b>					
Miscellaneous	\$ -	\$ -	\$ -	\$ 9,945	\$ 9,945
Investment Earnings	-	-	850	8,376	7,526
Unrealized loss on Investments	-	-	(9,735)	(3,531)	(3,531)
Total Revenue	-	(9,735)	850	14,790	13,940
<b>Expenditures</b>					
Capital Outlay	85,000	85,000	389,050	229,045	(160,005)
Total Expenditures	85,000	85,000	389,050	229,045	(160,005)
Excess (Deficiency) of Revenue Over Expenditures	(85,000)	(85,000)	(388,200)	(214,255)	173,945
<b>Other Financing Sources (Uses)</b>					
Transfers In	362,000	362,000	254,750	254,750	-
Total Other Financing Sources (Uses)	362,000	362,000	254,750	254,750	-
Net Change in Fund Balances	\$ 277,000	\$ 277,000	\$ (133,450)	\$ 40,495	\$ 173,945
<b>Fund Balances</b>					
Beginning of Year		220,397		441,513	
End of Year		\$ 542,426		\$ 482,008	

(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, 2023

	FC Detention Center CIP (4010)			Flathead County Land Acquisition CIP (4011)		
	Budgeted Amounts Original	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Actual	Over (Under) Final Budget
<b>Revenue</b>						
Investment Earnings	\$ 1,400	\$ 1,400	\$ 10,628	\$ 950	\$ 10,279	\$ 9,329
Unrealized loss on Investments	-	-	(4,327)	-	(5,159)	(5,159)
Total Revenue	1,400	1,400	6,301	950	5,120	4,170
<b>Expenditures</b>						
Capital Outlay	12,000	12,000	(12,000)	-	-	-
Total Expenditures	12,000	12,000	(12,000)	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(10,600)	7,701	18,301	950	5,120	4,170
<b>Other Financing Sources (Uses)</b>						
Transfers In	45,545	45,545	-	100,000	100,000	-
Total Other Financing Sources (Uses)	45,545	45,545	-	100,000	100,000	-
Net Change in Fund Balances	\$ 34,945	\$ 53,246	\$ 18,301	\$ 100,950	\$ 105,120	\$ 4,170
<b>Fund Balances</b>						
Beginning of Year		523,806			427,340	
End of Year		\$ 577,052			\$ 532,460	

(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, 2023**

	Planning CIP (4014)			Juvenile Detention CIP (4016)				
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Over (Under) Final Budget
<b>Revenue</b>								
Miscellaneous	\$ -	\$ 11,334	\$ 12,334	\$ 1,000	\$ -	\$ -	\$ -	-
Investment Earnings	200	200	1,182	982	75	755	680	
Unrealized loss on Investments	-	-	(72)	(72)	-	(430)	(430)	
Total Revenue	200	11,534	13,444	1,910	75	325	250	
<b>Expenditures</b>								
Capital Outlay	67,437	73,800	49,048	(24,752)	-	-	-	
Total Expenditures	67,437	73,800	49,048	(24,752)	-	-	-	
Excess (Deficiency) of Revenue Over Expenditures	(67,237)	(62,266)	(35,604)	26,662	75	325	250	
<b>Other Financing Sources (Uses)</b>								
Transfers In	20,189	20,189	20,189	-	9,500	9,500	-	
Total Other Financing Sources (Uses)	20,189	20,189	20,189	-	9,500	9,500	-	
Net Change in Fund Balances	\$ (47,048)	\$ (42,077)	(15,415)	\$ 26,662	\$ 9,575	\$ 9,825	\$ 250	
<b>Fund Balances</b>								
Beginning of Year			85,915			30,656		
End of Year			\$ 70,500			\$ 40,481		

(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, 2023

	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	
<b>Revenue</b>							
Miscellaneous	\$ 500	\$ 500	\$ 1,496	\$ -	\$ -	\$ -	\$ -
Investment Earnings	500	500	5,156	325	325	2,882	2,557
Unrealized loss on Investments	-	-	209	-	-	(919)	(919)
Total Revenue	<u>1,000</u>	<u>1,000</u>	<u>6,861</u>	<u>325</u>	<u>325</u>	<u>1,963</u>	<u>1,638</u>
<b>Expenditures</b>							
Current Operations							
General Government Operations	102,943	168,943	164,828	-	-	-	-
Total Expenditures	<u>102,943</u>	<u>168,943</u>	<u>164,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(101,943)</u>	<u>(167,943)</u>	<u>(157,967)</u>	<u>325</u>	<u>325</u>	<u>1,963</u>	<u>1,638</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	96,038	96,038	96,038	6,000	6,000	6,000	-
Total Other Financing Sources (Uses)	<u>96,038</u>	<u>96,038</u>	<u>96,038</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (5,905)</u>	<u>\$ (71,905)</u>	<u>\$ (61,929)</u>	<u>\$ 6,325</u>	<u>\$ 6,325</u>	<u>\$ 7,963</u>	<u>\$ 1,638</u>
<b>Fund Balances</b>							
Beginning of Year			255,880			127,130	
End of Year			<u>\$ 193,951</u>			<u>\$ 135,093</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, 2023

	EMS CIP (4019)			Library Dep Reserve Fund (4020)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
<b>Revenue</b>							
Miscellaneous	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ 3,757	\$ 3,712
Investment Earnings	375	375	2,761	250	250	4,004	3,754
Unrealized loss on Investments	-	-	(687)	-	-	(3,284)	(3,284)
Total Revenue	375	375	2,074	295	295	4,477	4,182
<b>Expenditures</b>							
Current Operations							
Culture and Recreation							
Operations	-	-	-	-	14,660	14,660	-
Capital Outlay	62,000	62,000	20,471	-	-	-	-
Total Expenditures	62,000	62,000	20,471	-	14,660	14,660	-
Excess (Deficiency) of Revenue Over Expenditures	(61,625)	(61,625)	(18,397)	295	(14,365)	(10,183)	4,182
<b>Other Financing Sources (Uses)</b>							
Transfers In	16,200	16,200	16,200	16,289	16,289	112,230	95,941
Total Other Financing Sources (Uses)	16,200	16,200	16,200	16,289	16,289	112,230	95,941
Net Change in Fund Balances	\$ (45,425)	\$ (45,425)	(2,197)	\$ 16,584	\$ 1,924	102,047	\$ 100,123
<b>Fund Balances</b>							
Beginning of Year			133,639			189,096	
End of Year			\$ 131,442			\$ 291,143	

(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, 2023

	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
<b>Revenue</b>								
Investment Earnings	\$ 100	\$ 100	\$ 802	\$ 702	\$ 50	\$ 50	\$ 585	\$ 535
Unrealized loss on Investments	-	-	(216)	(216)	-	-	239	239
Total Revenue	100	100	586	486	50	50	824	774
<b>Expenditures</b>								
Current Operations	-	-	-	-				
Capital Outlay	-	-	-	-				
Total Expenditures	-	-	-	-				
Excess (Deficiency) of Revenue Over Expenditures	100	100	586	486	(54,950)	(79,950)	(68,443)	11,507
<b>Other Financing Sources (Uses)</b>								
Transfers In	-	-	-	-				
Total Other Financing Sources (Uses)	-	-	-	-	28,600	53,600	53,600	-
Net Change in Fund Balances	\$ 100	\$ 100	\$ 586	\$ 486	\$ (26,350)	\$ (26,350)	\$ (14,843)	\$ 11,507
<b>Fund Balances</b>								
Beginning of Year			35,945				27,469	
End of Year			\$ 36,531				\$ 12,626	

(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, 2023

	Transportation CIP (4023)		Records Preservation CIP (4024)		Over (Under) Final Budget
	Budgeted Amounts Original	Final	Budgeted Amounts Original	Final	
<b>Revenue</b>					
Investment Earnings	\$ 300	\$ 300	\$ 250	\$ 250	\$ 2,046
Unrealized loss on Investments	-	(753)	-	(304)	(304)
Total Revenue	300	300	250	1,992	1,742
<b>Expenditures</b>					
Capital Outlay	-	-	71,800	71,800	(62,550)
Total Expenditures	-	-	71,800	71,800	(62,550)
Excess (Deficiency) of Revenue Over Expenditures	300	1,820	(71,550)	(7,258)	64,292
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	44,000	44,000	-
Transfers (Out)	-	-	-	(50,000)	-
Total Other Financing Sources (Uses)	-	-	44,000	(6,000)	-
Net Change in Fund Balances	\$ 300	\$ 300	\$ (27,550)	\$ (77,550)	\$ 64,292
<b>Fund Balances</b>					
Beginning of Year		114,760		117,359	
End of Year		\$ 116,580		\$ 104,101	

(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, 2023

	Emergency Communication Center CIP (4025)			Road CIP (4027)			Over (Under) Final Budget
	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Actual	
<b>Revenue</b>							
Miscellaneous	\$ -	\$ -	\$ 28,796	\$ 207,490	\$ 432,490	\$ 243,285	\$ (189,205)
Investment Earnings	3,600	3,600	52,979	10,000	10,000	70,764	60,764
Unrealized loss on Investments	-	-	(23,116)	-	-	(21,940)	(21,940)
Total Revenue	<u>3,600</u>	<u>3,600</u>	<u>58,659</u>	<u>217,490</u>	<u>442,490</u>	<u>292,109</u>	<u>(150,381)</u>
<b>Expenditures</b>							
Current Operations							
Public Safety	-	-	21,171	-	-	-	-
Operations	1,425,200	1,460,200	279,513	1,520,203	1,832,203	994,457	(837,746)
Capital Outlay	1,425,200	1,460,200	300,684	1,520,203	1,832,203	994,457	(837,746)
Total Expenditures	<u>(1,421,600)</u>	<u>(1,456,600)</u>	<u>(242,025)</u>	<u>(1,302,713)</u>	<u>(1,389,713)</u>	<u>(702,348)</u>	<u>687,365</u>
Excess (Deficiency) of Revenue Over Expenditures							
<b>Other Financing Sources (Uses)</b>							
Transfers In	400,000	400,000	800,000	862,500	862,500	862,500	-
Transfers (Out)	-	-	(442,204)	-	-	-	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>357,796</u>	<u>862,500</u>	<u>862,500</u>	<u>862,500</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,021,600)</u>	<u>\$ (1,056,600)</u>	<u>115,771</u>	<u>\$ (440,213)</u>	<u>\$ (527,213)</u>	<u>160,152</u>	<u>\$ 687,365</u>
<b>Fund Balances</b>							
Beginning of Year			2,591,273			3,450,853	
End of Year			<u>\$ 2,707,044</u>			<u>\$ 3,611,005</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, 2023

	Bridge CIP (4028)			County-Wide CIP (4030)			Over (Under) Final Budget
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
<b>Revenue</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ 465,000	\$ -	\$ -	\$ (465,000)
Miscellaneous	-	-	-	-	11,502	-	11,502
Investment Earnings	800	800	6,351	8,800	66,441	57,641	57,641
Unrealized loss on Investments	-	-	(2,980)	-	(10,435)	(10,435)	(10,435)
Total Revenue	800	800	3,371	473,800	67,508	(406,292)	
<b>Expenditures</b>							
Capital Outlay	215,371	215,371	165,392	1,785,920	793,808	(1,109,895)	(1,109,895)
Total Expenditures	215,371	215,371	165,392	1,785,920	793,808	(1,109,895)	
Excess (Deficiency) of Revenue Over Expenditures	(214,571)	(214,571)	(162,021)	(1,312,120)	(726,300)	703,603	
<b>Other Financing Sources (Uses)</b>							
Transfers In	200,167	200,167	200,167	708,796	836,077	-	-
Transfers (Out)	-	-	-	-	(35,000)	-	-
Proceeds on Sale of Capital Assets	-	-	-	100,000	100,000	(100,000)	(100,000)
Total Other Financing Sources (Uses)	200,167	200,167	200,167	808,796	801,077	(100,000)	(100,000)
Net Change in Fund Balances	\$ (14,404)	\$ (14,404)	\$ 38,146	\$ (503,324)	\$ (528,826)	\$ 74,777	\$ 603,603
<b>Fund Balances</b>							
Beginning of Year			336,222			3,029,728	
End of Year			\$ 374,368			\$ 3,104,505	

(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, 2023**

	Parks CIP (4031)			Weed CIP (4032)		
	Budgeted Amounts		Actual	Budgeted Amounts		Actual
	Original	Final		Original	Final	
<b>Revenue</b>						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 5,490	\$ 5,490
Investment Earnings	1,100	1,100	11,103	1,400	11,985	10,585
Unrealized loss on Investments	-	-	(4,272)	-	(3,823)	(3,823)
Total Revenue	<u>1,100</u>	<u>1,100</u>	<u>6,831</u>	<u>1,400</u>	<u>13,652</u>	<u>12,252</u>
<b>Expenditures</b>						
Capital Outlay	59,500	59,500	9,500	228,000	90,487	(146,728)
Total Expenditures	<u>59,500</u>	<u>59,500</u>	<u>9,500</u>	<u>228,000</u>	<u>90,487</u>	<u>(146,728)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(58,400)</u>	<u>(58,400)</u>	<u>(2,669)</u>	<u>(226,600)</u>	<u>(76,835)</u>	<u>158,980</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	115,000	115,000	65,000	90,000	90,000	-
Total Other Financing Sources (Uses)	<u>115,000</u>	<u>115,000</u>	<u>65,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 56,600</u>	<u>\$ 56,600</u>	<u>62,331</u>	<u>\$ (136,600)</u>	<u>13,165</u>	<u>\$ 158,980</u>
<b>Fund Balances</b>						
Beginning of Year			470,945		543,751	
End of Year			<u>\$ 533,276</u>		<u>\$ 556,916</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, 2023

	Evergreen Sidewalk CIP (4259)			Total of All Nonmajor Capital Project Funds		
	Budgeted Amounts	Actual	Over (Under) Final Budget	Budgeted Amounts	Actual	Over (Under) Final Budget
	Original	Final		Original	Final	
<b>Revenue</b>						
Intergovernmental	-	141,603	141,602	\$ 465,000	\$ 141,602	\$ (465,001)
Miscellaneous	-	22,982	22,982	208,035	365,576	(102,425)
Investment Earnings	-	-	427	35,405	316,145	280,740
Unrealized loss on Investments	-	-	(115)	-	(105,389)	(105,389)
Total Revenue	-	164,585	164,896	708,440	717,934	(286,686)
<b>Expenditures</b>						
Current Operations						
General Government	-	-	-	102,943	164,828	(4,115)
Operations	-	-	-	-	21,171	21,171
Public Safety	-	-	-	-	-	-
Operations	-	-	-	-	14,660	14,660
Culture and Recreation	-	-	-	-	-	-
Operations	-	-	-	-	14,660	14,660
Capital Outlay	-	163,551	163,551	6,463,517	3,321,175	(3,951,438)
Total Expenditures	-	163,551	163,551	6,566,460	3,521,834	(3,934,382)
Excess (Deficiency) of Revenue Over Expenditures	-	1,034	1,345	(5,858,020)	(2,803,900)	3,647,696
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	3,663,999	4,262,221	445,941
Transfers (Out)	-	-	-	-	(527,204)	(442,204)
Proceeds on Sale of Capital Assets	-	-	-	100,000	-	(121,000)
Total Other Financing Sources (Uses)	-	-	-	3,763,999	3,735,017	(117,263)
Net Change in Fund Balances	\$ -	\$ 1,034	\$ 1,345	\$ (2,094,021)	\$ (2,493,927)	\$ 3,530,433
<b>Fund Balances</b>						
Beginning of Year			(1,358)			15,233,468
End of Year			\$ (13)			\$ 16,164,585

## 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.



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**Flathead County**  
**Combining Statement of Net Position**  
**Nonmajor Proprietary Funds**  
**June 30, 2023**

	<b>5020</b>	<b>5450</b>	<b>Total</b>
	<b>SO Commissary</b>	<b>FEC Improvement</b>	
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 164,865	\$ 350,639	\$ 529,121
Interest receivable	450	958	1,408
Total Assets	<u>165,315</u>	<u>351,597</u>	<u>530,529</u>
Noncurrent Assets			
Capital assests - Depreciable, net	8,340	-	8,340
Total Noncurrent Assets	<u>8,340</u>	<u>-</u>	<u>8,340</u>
Total Assests	<u>173,655</u>	<u>351,597</u>	<u>538,869</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	3,600	-	3,600
Total Liabilities	<u>3,600</u>	<u>-</u>	<u>3,600</u>
<b>NET POSITION</b>			
Net position, investment in capital assests	8,340	-	8,340
Unrestricted	<u>161,715</u>	<u>351,597</u>	<u>513,312</u>
Total Net Position	<u>170,055</u>	<u>351,597</u>	<u>521,652</u>
Total liabilities and net position	<u>\$ 173,655</u>	<u>\$ 351,597</u>	<u>\$ 525,252</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, 2023**

	<b>5020</b>	<b>5450</b>	
	<b>SO Commissary</b>	<b>FEC Improvement</b>	<b>Total</b>
<b>Operating Revenues:</b>			
Charges for services	\$ 35,341	\$ -	\$ 35,341
Total Operating Revenues	<u>35,341</u>	<u>-</u>	<u>35,341</u>
<b>Operating Expenses:</b>			
Supplies	8,523	-	8,523
Purchased Services	39,807	-	39,807
Depreciation	1,043	-	1,043
Total Operating Expenses	<u>49,373</u>	<u>-</u>	<u>49,373</u>
Operating Income	<u>(14,032)</u>	<u>-</u>	<u>(14,032)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Intergovernmental revenue	-	60,000	60,000
Investment Earnings	4,036	6,845	10,881
Net inc (decrease) in fair market value in investments	(780)	(3,880)	(4,660)
Total Nonoperating Revenues (Expenses)	<u>3,256</u>	<u>62,965</u>	<u>66,221</u>
Net Income before Transfers	<u>(10,776)</u>	<u>62,965</u>	<u>52,189</u>
Transfers (In)	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Change in net position	<u>(10,776)</u>	<u>92,965</u>	<u>82,189</u>
Total Net Position - Beginning of Year	180,831	258,632	439,463
Total Net Position - End of Year	<u>\$ 170,055</u>	<u>\$ 351,597</u>	<u>\$ 521,652</u>



**Flathead County, Montana**  
**Combining Statement of Cash Flows**  
**Nonmajor Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2023**

	<b>5020</b>	<b>5450</b>	
	<b>SO Commissary</b>	<b>FEC Improvement</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>			
Cash received from customers	\$ 35,341	\$ -	\$ 35,341
Cash payments to vendors	(45,062)	-	(45,062)
Net Cash Used by Operating Activities	<u>(9,721)</u>	<u>-</u>	<u>(9,721)</u>
<b>Cash Flows from Non-capital financing Activities:</b>			
Transfers from other funds	-	30,000	30,000
Intergovernmental operating grants	-	60,000	60,000
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>90,000</u>	<u>90,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition and construction of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Interest on investments	3,841	6,271	10,112
Unrealized loss on investment	(780)	(3,880)	(4,660)
Net Cash Provided by Investing Activities	<u>3,061</u>	<u>2,391</u>	<u>5,452</u>
Net Increase in Cash and Cash Equivalents	(6,660)	92,391	85,731
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>171,526</u>	<u>258,248</u>	<u>429,774</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 164,866</u>	<u>\$ 350,639</u>	<u>\$ 515,505</u>
<b>Reconciliation of Income from Operations to Cash from Operations</b>			
Operating Income	\$ (14,032)	\$ -	\$ (14,032)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Decrease in accounts receivable, net	-	-	-
Increase in accounts payable	3,268	-	3,268
Non-Cash items:			
Depreciation	1,043	-	1,043
Net Cash used by operating activities	<u>\$ (9,721)</u>	<u>\$ -</u>	<u>\$ (9,721)</u>



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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:

<b>Specific</b>	<b>Protested Property Taxes</b>
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)
<b>Special Districts</b>	
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)
<b>Schools</b>	<b>Cities</b>
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

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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:

<b>Schools</b>	
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**

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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  
Statement of Fiduciary Net Position  
Custodial Funds  
For the Fiscal Year Ended June 30, 2023

	Foreclosure Fund	Public Administrator	Bankruptcy Suspense	Interest Revolving	Protested Taxes
<b>ASSETS</b>					
Cash and Investments	\$ 2,095,308	\$ 134,180	\$ 379	\$ -	\$ 1,919,593
Taxes Receivables	-	-	-	-	-
Accounts Receivable, net	-	-	-	-	26,730
Interest Receivable	126,606	-	1	-	2,026
Prepaid Expense	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advance	-	-	-	-	168,149
Lease Receivable	-	-	-	-	-
Note Receivable	-	-	-	-	-
Land	-	-	-	-	-
Depreciable Capital Assets, net	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,221,914</b>	<b>\$ 134,180</b>	<b>\$ 380</b>	<b>\$ -</b>	<b>\$ 2,116,498</b>

<b>Liabilities</b>					
Accounts Payable	-	-	389	-	867,098
Deposits Payable	1,110,873	124,653	-	-	-
Due to other funds	-	-	-	-	-
Notes Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,110,873</b>	<b>124,653</b>	<b>389</b>	<b>-</b>	<b>867,098</b>

<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources	-	-	-	-	-

<b>Net Position</b>					
Restricted for:					
Pool Participants	1,111,041	9,527	(9)	-	1,249,400
Individual, Organization and Other Governments	1,111,041	9,527	(9)	-	1,249,400
<b>Total Net Position</b>					

(continued)

**Flathead County, Montana**  
**Statement of Fiduciary Net Position**  
**Custodial Funds (continued)**  
**For the Fiscal Year Ended June 30, 2023**

	Flathead Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
<b>ASSETS</b>						
Cash and Investments	\$ 3,742,986	\$ 372,336	\$ 770,108	\$ 1,556,000	\$ 1,733,814	\$ 12,324,704
Taxes Receivables	49,952	119,445	1,626,964	2,054,208	799,804	4,650,373
Accounts Receivable, net	38,873	-	-	-	-	65,603
Interest Receivable	-	920	2,660	4,251	1,686	138,150
Prepaid Expense	2,727	-	-	-	-	2,727
Due from other funds	-	-	-	-	-	-
Advance	-	-	-	-	-	168,149
Lease Receivable	2,671,367	-	-	-	-	2,671,367
Note Receivable	-	-	-	-	-	-
Land	2,269,085	-	-	-	-	2,269,085
Depreciable Capital Assets, net	4,236,525	-	-	-	-	4,236,525
Total Assets	<u>\$ 13,011,515</u>	<u>\$ 492,701</u>	<u>\$ 2,399,732</u>	<u>\$ 3,614,459</u>	<u>\$ 2,535,304</u>	<u>\$ 26,526,683</u>
<b>Liabilities</b>						
Accounts Payable	85,544	-	-	-	23,182	976,213
Deposits Payable	-	-	-	55,924	-	1,291,450
Due to other funds	-	-	-	461,256	-	461,256
Notes Payable	6,468,468	-	-	-	-	6,468,468
Total Liabilities	<u>6,554,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540,362</u>	<u>9,197,387</u>
<b>Deferred Inflows of Resources</b>						
Deferred Inflows of Resources	2,986,322	-	-	-	-	2,986,322
<b>Net Position</b>						
Restricted for:						
Pool Participants	3,471,181	492,701	2,399,732	3,614,459	1,994,942	14,342,974
Individual, Organization and Other Governments	3,471,181	492,701	2,399,732	3,614,459	1,994,942	14,342,974
Total Net Position	<u>3,471,181</u>	<u>492,701</u>	<u>2,399,732</u>	<u>3,614,459</u>	<u>1,994,942</u>	<u>14,342,974</u>



Flathead County, Montana  
Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Fiscal Year Ended June 30, 2023

	Foreclosure Fund	Public Administrator	Bankruptcy Suspense	Interest Revolving	Protested Taxes
<b>Additions</b>					
Contributions	-	-	-	-	1,564,391
Tax for other governments	666,206	-	8	24,750	8,832
Interest Income	2,025,445	235,900	-	101	14,746,177
Miscellaneous					
Total Additions	2,691,651	235,900	8	24,851	16,319,400
<b>Deductions</b>					
Distributions from Investment Trust Fund					
Payments to other governments	1,862,491	812,760	402	25,782	16,917,792
Total Deductions	1,862,491	812,760	402	25,782	16,917,792
Change in Net Position	829,160	(576,860)	(394)	(931)	(598,392)
Net Position - Beginning of Year	281,881	586,387	385	931	1,847,792
Net Position - End of Year	1,111,041	9,527	(9)	-	1,249,400

(continued)

**Flathead County, Montana**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial Funds (continued)**  
**For the Fiscal Year Ended June 30, 2023**

	Flathead Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
<b>Additions</b>						
Contributions						
Tax for other governments	555,735	2,405,578	16,754,518	28,225,945	16,835,966	66,342,133
Interest Income	25,076	6,964	56,520	22,444	20,388	831,188
Miscellaneous	2,162,686	205,043	1,801,776	39,218	7,034,482	28,250,828
Total Additions	2,743,497	2,617,585	18,612,814	28,287,607	23,890,836	95,424,149
<b>Deductions</b>						
Distributions from Investment Trust Fund						
Payments to other governments	479,348	2,572,968	18,215,157	27,966,835	23,829,213	92,682,748
Total Deductions	479,348	2,572,968	18,215,157	27,966,835	23,829,213	92,682,748
Change in Net Position	2,264,149	44,617	397,657	320,772	61,623	2,741,401
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	3,471,181	492,701	2,399,732	3,614,459	1,994,942	14,342,974

**Flathead County, Montana**  
**Statement of Fiduciary Net Position**  
**Custodial-Investment Funds**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Schools</u>	<u>Special Districts</u>	<u>Total of Custodial Investment Funds</u>
<b>ASSETS</b>			
Cash and Investments	\$ 75,373,607	\$ 13,051,988	\$ 88,425,595
Total Assets	<u>\$ 75,373,607</u>	<u>\$ 13,051,988</u>	<u>\$ 88,425,595</u>
<b>Net Position</b>			
Restricted for:			
Pool Participants			
Individual, Organization, and Other Governments	75,373,607	13,051,988	100,451,463
Total Liabilities	<u>\$ 75,373,607</u>	<u>\$ 13,051,988</u>	<u>\$ 100,451,463</u>

**Flathead County, Montana**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial-Investment Funds**  
**For the Fiscal Year Ended June 30, 2023**

	Schools	Special Districts	Total of Custodial Investment Funds
<b>Additions</b>			
Contributions			
Contributions to investment pool	\$ 58,295,863	\$ 10,094,739	\$ 68,390,602
Interest Income	(629,349)	(108,980)	(738,329)
Total Additions	57,666,514	9,985,759	67,652,273
<b>Deductions:</b>			
Distributions from Investment Trust Fund			
Distribution to investment pool	64,746,649	11,211,783	75,958,432
Total Deductions	64,746,649	11,211,783	75,958,432
Change in Net Position	(7,080,135)	(1,226,024)	(8,306,159)
Net Position - Beginning of Year	88,446,734	12,004,729	100,451,463
Restatements	(5,992,992)	2,273,283	(3,719,709)
Net Position - End of Year	\$ 75,373,607	\$ 13,051,988	\$ 88,425,595

## **STATISTICAL SECTION (Unaudited)**



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## 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.

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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.	290-301
Revenue Capacity		
	These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	303-312
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.	313-317
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.	319-323
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.	324-327

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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities				
Net investment in capital assets	\$ 60,483,425	\$ 62,996,245	\$ 75,248,201	\$ 81,619,491
Restricted	29,289,793	34,150,409	24,602,879	25,248,860
Unrestricted	<u>16,085,945</u>	<u>(12,589,125)</u>	<u>(6,062,463)</u>	<u>(6,940,178)</u>
Total governmental activities net position	<u>\$ 105,859,163</u>	<u>\$ 84,557,529</u>	<u>\$ 93,788,617</u>	<u>\$ 99,928,173</u>
Business-type activities				
Net investment in capital assets	\$ 15,494,583	\$ 18,436,703	\$ 19,777,835	\$ 20,217,537
Unrestricted	<u>17,470,280</u>	<u>15,373,293</u>	<u>16,172,261</u>	<u>18,176,447</u>
Total business-type activities net position	<u>\$ 32,964,863</u>	<u>\$ 33,809,996</u>	<u>\$ 35,950,096</u>	<u>\$ 38,393,984</u>
Total government				
Net investment in capital assets	\$ 75,978,008	\$ 81,432,948	\$ 95,026,036	\$ 101,837,028
Restricted	29,289,793	34,150,409	24,602,879	25,248,860
Unrestricted	<u>33,556,225</u>	<u>2,784,168</u>	<u>10,109,798</u>	<u>11,236,269</u>
Total government net position	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>	<u>\$ 129,738,713</u>	<u>\$ 138,322,157</u>

(continued)



**Flathead County  
Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)**

		Fiscal Year									
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>				
\$	84,667,761	\$	86,547,453	\$	85,696,192	\$	88,489,299	\$	102,392,043	\$	105,323,345
	24,622,070		28,986,039		34,825,241		28,808,431		30,672,949		32,423,565
	(5,470,914)		(4,175,362)		4,244,419		20,607,648		26,536,646		30,747,437
\$	<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>	\$	<u>168,494,347</u>
\$	20,509,808	\$	20,625,614	\$	24,239,961	\$	26,869,447	\$	29,739,010	\$	29,762,104
	20,699,272		23,455,230		22,565,559		20,439,917		18,133,792		25,256,889
\$	<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>	\$	<u>55,018,993</u>
\$	105,177,569	\$	107,173,067	\$	109,936,153	\$	115,358,746	\$	132,131,053	\$	135,085,449
	24,622,070		28,986,039		34,825,241		28,808,431		30,672,949		32,423,565
	15,228,358		19,279,868		26,809,978		41,047,565		44,670,438		56,004,326
\$	<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>	\$	<u>223,513,340</u>

\* As restated upon  
implementation of GASB 68

**Flathead County**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 12,700,528	\$ 12,456,468	\$ 12,963,286	\$ 14,493,897
Public safety	13,366,918	18,338,299	14,328,194	16,454,497
Public works	8,819,295	9,111,203	8,523,826	9,573,150
Public health	10,271,374	10,823,602	12,372,231	12,994,847
Social and economic services	4,347,833	4,389,532	4,072,063	4,190,805
Culture and recreation	3,899,213	4,100,112	4,085,607	4,385,589
Conservation of natural resources	-	-	-	-
Interest and fiscal charges	516,227	362,837	381,639	374,877
Miscellaneous	-	-	-	-
Total governmental activities expenses	<u>53,921,388</u>	<u>59,582,053</u>	<u>56,726,846</u>	<u>62,467,662</u>
Business-type activities:				
SO Commissary	26,613	28,051	126,393	36,672
Solid Waste	4,264,915	4,586,536	4,924,656	4,833,004
FEC Improvement Fund	7,479	-	-	-
Total business-type activities	<u>4,299,007</u>	<u>4,614,587</u>	<u>5,051,049</u>	<u>4,869,676</u>
Total government expenses	<u>\$ 58,220,395</u>	<u>\$ 64,196,640</u>	<u>\$ 61,777,895</u>	<u>\$ 67,337,338</u>
 <b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 1,925,426	\$ 2,169,593	\$ 2,360,575	\$ 2,343,504
Public safety	438,728	399,756	594,285	588,786
Public works	337,015	347,576	164,184	363,587
Public health	4,500,682	4,087,119	5,465,918	5,536,094
Social and economic services	113,549	94,656	88,108	87,504
Culture and recreation	863,536	946,575	917,294	1,082,682
Operating grants and contributions	8,600,911	8,105,759	8,510,674	9,269,945
Capital grants and contributions	2,416,773	3,490,594	1,971,833	1,673,359
Total governmental activities program revenues	<u>19,196,620</u>	<u>19,641,628</u>	<u>20,072,871</u>	<u>20,945,461</u>
Business-type activities:				
Charges for services:				
SO Commissary	75,421	45,052	61,648	26,846
Solid Waste	6,418,381	6,136,660	6,608,242	6,780,204
Operating grants and contributions	-	19,808	27,940	18,794
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>6,493,802</u>	<u>6,201,520</u>	<u>6,697,830</u>	<u>6,825,844</u>
Total government program revenues	<u>\$ 25,690,422</u>	<u>\$ 25,843,148</u>	<u>\$ 26,770,701</u>	<u>\$ 27,771,305</u>
 Net (expense)/revenue				
Governmental activities	\$ (34,724,768)	\$ (39,940,425)	\$ (36,653,975)	\$ (41,522,201)
Business-type activities	2,194,795	1,586,933	1,646,781	1,956,168
Total government net expense	<u>\$ (32,529,973)</u>	<u>\$ (38,353,492)</u>	<u>\$ (35,007,194)</u>	<u>\$ (39,566,033)</u>

(continued)

**Flathead County**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

		Fiscal Year									
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>				
\$	15,074,684	\$	14,910,662	\$	14,563,263	\$	17,264,238	\$	16,824,859	\$	19,729,045
	16,517,600		15,139,530		16,078,027		18,696,144		17,991,664		20,580,932
	9,487,828		9,797,585		10,564,242		10,416,539		9,275,831		11,810,717
	13,104,628		13,776,912		14,202,026		16,565,615		9,866,792		9,340,179
	4,301,639		4,842,008		5,106,970		5,251,752		4,707,251		4,872,820
	4,589,348		4,467,414		4,287,630		4,824,248		4,290,080		5,023,580
	-		-		-		-		-		-
	382,262		384,686		249,525		230,662		220,308		213,159
	-		-		-		-		-		-
	<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>		<u>71,570,432</u>
	29,585		32,148		36,869		39,774		22,178		49,373
	6,418,355		5,855,161		5,900,901		8,194,988		8,196,414		9,053,912
	-		-		-		177,900		-		-
	<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>9,103,285</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>	\$	<u><u>80,673,717</u></u>
\$	2,898,133	\$	2,893,703	\$	3,261,012	\$	3,704,324	\$	3,601,402	\$	2,897,078
	886,902		810,982		1,089,913		965,045		786,958		1,085,848
	387,463		480,872		512,773		413,588		308,156		179,553
	5,064,858		5,706,557		6,134,564		7,868,694		1,317,122		1,683,207
	160,676		164,830		164,953		110,010		1,476,229		260,690
	1,237,091		1,262,860		1,184,297		709,728		1,327,443		1,563,597
	8,045,933		9,335,200		14,030,601		20,304,178		11,401,609		10,835,641
	2,443,392		1,541,655		1,212,766		1,674,012		3,282,282		2,600,879
	<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>		<u>21,106,493</u>
	58,586		24,682		41,578		83,542		2,463		35,341
	8,015,370		7,922,830		7,811,874		8,164,677		8,452,358		9,203,828
	23,586		28,004		28,290		87,409		136,324		113,574
	326,080		-		-		-		-		-
	<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>9,352,743</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>	\$	<u><u>30,459,236</u></u>
\$	(42,333,541)	\$	(41,122,138)	\$	(37,460,804)	\$	(37,499,619)	\$	(39,675,584)	\$	(50,463,939)
	1,975,682		2,088,207		1,943,972		(77,034)		372,553		249,458
\$	<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>	\$	<u><u>(50,214,481)</u></u>

(continued)

**Flathead County**  
**Changes in Net Position (continued)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Property taxes for general purposes	\$ 33,469,422	\$ 36,006,988	\$ 36,525,861	\$ 36,789,708
Unrestricted grants and contributions	5,866,490	6,563,959	6,452,293	6,501,974
Gain (Loss) on sale of capital assets	-	-	-	-
Investment Earnings (loss on investment)	245,128	133,959	321,652	327,288
Miscellaneous	2,197,726	1,624,988	2,417,369	4,037,452
Intergovernmental	5,000	-	-	-
Bond Premium	-	-	-	-
Transfers	4,000	5,490	5,450	5,335
Special Item	-	-	-	-
Total governmental activities	<u>41,787,766</u>	<u>44,335,384</u>	<u>45,722,625</u>	<u>47,661,757</u>
Business-type activities:				
Unrestricted grants and contributions	30,000	-	-	10,000
Investment Earnings (loss on investment)	153,034	213,813	158,427	231,638
Miscellaneous	225,882	204,433	94,588	251,417
Gain (Loss) on sale of capital assets	-	-	-	-
Transfers	(4,000)	(5,490)	(5,450)	(5,335)
Total business-type activities	<u>404,916</u>	<u>412,756</u>	<u>247,565</u>	<u>487,720</u>
Total government	<u>\$ 42,192,682</u>	<u>\$ 44,748,140</u>	<u>\$ 45,970,190</u>	<u>\$ 48,149,477</u>
 <b>Change in Net Position</b>				
Governmental activities	\$ 7,062,998	\$ 4,394,959	\$ 9,068,650	\$ 6,139,556
Business-type activities	2,599,711	1,999,689	1,894,346	2,443,888
Total government	<u>\$ 9,662,709</u>	<u>\$ 6,394,648</u>	<u>\$ 10,962,996</u>	<u>\$ 8,583,444</u>
Net Position - Beginning of Year	\$ 129,161,317	\$ 138,824,026	\$ 118,367,525	\$ 129,738,713
Adjustment to Restate Beginning Net Position	-	(26,851,149)	408,192	-
Net Position - Beginning of Year, as Restated	<u>129,161,317</u>	<u>111,972,877</u>	<u>118,775,717</u>	<u>129,738,713</u>
Net Position - End of Year	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>	<u>\$ 129,738,713</u>	<u>\$ 138,322,157</u>

(continued)

**Flathead County**  
**Changes in Net Position (continued)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	36,776,054	\$ 38,216,291	\$ 40,044,544	\$ 43,199,461	\$ 46,783,248	\$ 48,783,547
	7,666,098	7,207,769	7,599,791	8,379,306	7,551,949	8,698,577
	-	-	-	-	-	-
	575,728	1,106,535	1,062,287	472,197	(1,069,580)	(269,458)
	1,309,562	1,752,319	2,408,782	934,121	2,680,999	2,295,422
	-	-	-	-	-	-
	-	296,171	-	-	-	-
	5,946	8,914	5,760	5,686	8,917	8,212
	-	-	-	(2,284,855)	-	-
	<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>	<u>59,516,300</u>
	-	-	-	-	-	448,015
	414,076	680,389	570,997	111,167	(534,154)	596,187
	26,070	140,647	215,467	474,597	743,065	2,200
	-	-	-	-	-	-
	(5,946)	(8,914)	(5,760)	(5,686)	(8,917)	(8,212)
	<u>434,200</u>	<u>812,122</u>	<u>780,704</u>	<u>580,078</u>	<u>199,994</u>	<u>1,038,190</u>
\$	<u><u>46,767,588</u></u>	<u><u>49,400,121</u></u>	<u><u>51,901,868</u></u>	<u><u>51,285,994</u></u>	<u><u>56,155,527</u></u>	<u><u>60,554,490</u></u>
\$	3,999,847	\$ 7,465,861	\$ 13,660,360	\$ 13,206,297	\$ 16,279,949	\$ 9,052,361
	2,409,882	2,900,329	2,724,676	503,044	572,547	1,287,648
\$	<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>	<u>10,340,009</u>
\$	138,322,157	\$ 145,027,997	\$ 155,438,974	\$ 171,571,372	\$ 185,214,742	\$ 207,474,440
	296,111	44,787	(252,638)	(65,971)	5,407,202	5,698,891
*	<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>213,173,331</u>
\$	<u><u>145,027,997</u></u>	<u><u>155,438,974</u></u>	<u><u>171,571,372</u></u>	<u><u>185,214,742</u></u>	<u><u>207,474,440</u></u>	<u><u>223,513,340</u></u>

\* As restated upon implementation of GASB 68



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**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>
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
2023	48,783,547	48,783,547

Source: Flathead County records

**Flathead County**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund				
Nonspendable	\$ 5,924	\$ 85,247	\$ 45,292	\$ 51,343
Unassigned	2,540,404	3,800,365	3,872,465	3,403,730
Total general fund	<u>\$ 2,546,328</u>	<u>\$ 3,885,612</u>	<u>\$ 3,917,757</u>	<u>\$ 3,455,073</u>
All other governmental funds				
Nonspendable	\$ 1,580,919	\$ 1,724,496	\$ 1,467,502	\$ 1,968,038
Restricted	23,895,522	29,593,914	19,083,110	19,875,733
Committed	10,392,279	6,823,435	14,451,701	16,404,777
Assigned	-	-	-	-
Unassigned	(38,508)	(29,343)	(10,416)	(14,267)
Total all other governmental funds	<u>\$ 35,830,212</u>	<u>\$ 38,112,502</u>	<u>\$ 34,991,897</u>	<u>\$ 38,234,281</u>

(continued)



**Flathead County**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

<u>2018</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2022</u>	<u>2023</u>
		<u>2020</u>	<u>2021</u>		
\$ 41,229	\$ 116,701	\$ 81,682	\$ 85,474	\$ 171,737	\$ 170,244
<u>11,661,949</u>	<u>11,967,306</u>	<u>12,895,773</u>	<u>12,993,455</u>	<u>12,089,142</u>	<u>13,212,253</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>	<u>\$ 13,382,497</u>
\$ 2,060,911	\$ 2,250,578	\$ 1,701,458	\$ 1,757,764	\$ 1,699,785	\$ 634,317
19,474,166	21,591,183	28,299,255	22,375,763	24,227,722	25,634,280
12,278,765	14,911,516	19,217,549	37,012,614	38,426,219	40,179,063
-	-	-	-	-	-
<u>(18,490)</u>	<u>(28,585)</u>	<u>(30,000)</u>	<u>(31,540)</u>	<u>(352,872)</u>	<u>(1,015,770)</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>	<u>\$ 65,431,890</u>

**Flathead County**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Revenues</b>				
Property taxes & special assessments	\$ 33,477,675	\$ 36,550,467	\$ 35,668,751	\$ 36,936,339
Licenses and permits	234,255	282,237	326,904	307,851
Intergovernmental revenue	15,717,567	16,847,815	16,394,015	16,414,508
Charges for services	7,409,216	7,338,558	8,859,244	9,333,282
Fines and forfeits	561,537	545,380	513,802	573,085
Miscellaneous	2,460,482	1,701,401	1,719,646	3,408,419
Investment earnings	180,184	273,602	268,569	323,962
Net Inc (decrease) in fair market value of investments	-	-	-	-
<b>Total Revenues</b>	<u>60,040,916</u>	<u>63,539,460</u>	<u>63,750,931</u>	<u>67,297,446</u>
<b>Expenditures</b>				
General government	10,372,664	11,249,854	10,794,852	11,547,787
Public safety	12,194,743	15,272,195	12,892,517	14,318,435
Public works	7,210,492	7,386,218	6,739,026	7,260,199
Public Health	9,923,834	10,267,863	11,751,894	12,012,529
Social and Economic Services	3,785,791	3,798,313	3,675,710	3,706,795
Culture and recreation	3,657,509	3,746,962	3,707,131	3,876,585
Debt service				
Principal	3,841,805	667,985	857,924	877,877
Interest	523,652	356,176	370,028	385,319
Capital outlay	6,962,376	9,158,504	16,418,874	850,102
Miscellaneous	809,637	862,004	967,097	10,106,343
<b>Total Expenditures</b>	<u>59,282,503</u>	<u>62,766,074</u>	<u>68,175,053</u>	<u>64,941,971</u>
Excess of revenues over (under) expenditures	758,413	773,386	(4,424,122)	2,355,475
<b>Other financing sources (uses)</b>				
Issuance of long-term debt	2,070,200	1,080,000	1,330,212	60,630
Premium/(Discount) on debt issues	-	-	-	-
Proceeds from general long-term debt	-	-	-	-
Proceeds on sale of capital assets	100,326	120,841	-	262,847
Insurance Proceeds	-	-	-	95,413
Transfers in	7,273,930	16,301,051	20,243,675	11,249,008
Transfers (out)	(7,269,930)	(16,295,561)	(20,238,225)	(11,243,673)
<b>Total other financing sources</b>	<u>2,174,526</u>	<u>1,206,331</u>	<u>1,335,662</u>	<u>424,225</u>
Special item	-	-	-	-
<b>Net change in fund balances</b>	<u>\$ 2,932,939</u>	<u>\$ 1,979,717</u>	<u>\$ (3,088,460)</u>	<u>\$ 2,779,700</u>
Debt service as a percentage of noncapital expenditures	8.34%	1.91%	2.37%	1.97%

(continued)

**Flathead County**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

		Fiscal Year									
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>				
\$	36,956,331	\$	38,336,617	\$	40,268,830	\$	43,413,347	\$	46,798,983	\$	48,811,310
	354,012		361,771		381,482		464,598		525,063		486,093
	17,957,125		17,544,191		22,507,525		27,739,270		20,452,551		20,977,533
	8,801,717		9,427,642		10,453,278		12,157,192		7,482,445		6,139,230
	639,792		620,730		625,555		599,866		573,538		527,643
	1,547,885		1,848,902		2,490,794		2,258,539		1,802,974		3,009,398
	503,914		1,015,578		999,480		524,774		463,026		1,263,714
	-		-		-		-		(1,647,471)		(922,284)
	<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>		<u>80,292,637</u>
	11,910,606		12,234,749		12,714,396		13,717,073		14,749,557		16,470,493
	14,389,319		14,484,536		15,593,479		18,224,494		18,251,496		18,861,047
	7,234,562		7,616,539		8,736,143		8,039,303		7,183,018		9,295,048
	11,993,866		13,155,487		14,272,065		15,840,216		9,860,782		9,220,372
	3,820,351		4,452,448		4,996,599		4,794,021		4,476,696		4,587,722
	4,032,845		3,993,244		4,106,027		4,274,584		4,249,857		4,817,662
	798,533		5,966,764		687,274		643,615		1,065,023		1,055,524
	374,191		461,911		224,712		239,634		226,139		211,376
	7,111,656		5,100,262		4,218,424		8,194,905		13,282,948		10,882,945
	1,005,346		1,096,944		1,141,241		1,373,316		1,521,969		1,684,322
	<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>		<u>77,086,511</u>
	4,089,501		592,547		11,036,584		11,816,425		1,583,624		3,206,126
	-		-		-		35,591		-		821,643
	-		296,171		-		-		-		-
	-		4,010,000		162,805		-		-		-
	181,760		398,450		404,507		675,925		475,662		2,000
	-		-		-		-		-		-
	16,195,188		9,132,840		10,325,512		26,916,361		21,162,392		14,320,255
	<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>(14,312,043)</u>
	<u>(287,294)</u>		<u>4,699,047</u>		<u>573,072</u>		<u>717,202</u>		<u>484,579</u>		<u>831,855</u>
	-		-		-		(706,043)		-		-
\$	<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>	\$	<u>4,037,981</u>
	2.11%		10.13%		1.46%		1.32%		2.10%		1.91%



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**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>
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
2023	48,811,310	48,811,310

Source: Flathead County records

**Flathead County  
Market Value and Taxable Assessed Value  
Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30</b>	<b>Real Property</b>		<b>Personal Property</b>	
	<b><u>Market Value</u></b>	<b><u>Taxable Assessed Value</u></b>	<b><u>Market Value</u></b>	<b><u>Taxable Assessed Value</u></b>
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
2023	23,872,179,294	337,744,018	217,576,683	4,021,002

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>		
58,512,631	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
168,130,840	2,058,629	24,257,886,817	343,823,649	1.42%	143.860



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**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	
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
2023	89.550	15.570	3.600	1.000	7.830	24.000	0.400	-	1.000	0.910	143.860

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	Permissive Medical Levy		
2014	117.174	(31.369)	10.000	179.793	2.340	12.082	166.600	18.500		
2015	116.000	(29.241)	9.846	180.381	2.340	18.109	169.300	18.500		
2016	127.600	(31.818)	14.460	199.008	2.630	22.509	182.600	23.000		
2017	129.600	(53.781)	19.420	182.083	2.540	19.460	186.700	26.000		
2018	117.370	(47.443)	26.500	197.858	2.540	18.491	182.120	24.000		
2019	120.983	(54.056)	29.500	209.008	2.640	17.962	182.760	23.000		
2020	121.510	(51.914)	24.040	190.014	2.540	22.831	172.000	21.300		
2021	93.047	(29.450)	20.040	192.584	2.570	29.592	167.420	22.000		
2022	86.750	(35.279)	18.000	166.428	2.370	25.319	141.600	19.500		
2023	41.280	(30.654)	13.000	132.950	1.910	25.900	120.600	16.150		

(continued)

**Flathead County  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years**

Fiscal Year	University Millage	Statewide Equalization	County-wide School	School District													
				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				
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								
2023	6.000	32.900	77.150	9.600	3.170	91.440	45.090	42.360	28.730								

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
2015	153.280	153.280	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	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	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	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	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	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	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	102.760	102.760	90.390	132.550	55.450	105.440	53.850	128.280	
2023	147.840	157.550	154.330	162.325	61.620	61.620	52.070	104.490	48.160	75.280	44.440	96.110	

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
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	45.890	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
2023	38.340	58.410	101.820	115.540	67.780	51.200	108.800	79.860	108.820	51.470	92.150	92.150

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
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
2023	2.230	10.010	9.850	26.740	33.580	7.500	7.580

Tax rates per \$1000 of taxable value



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**Flathead County**  
**Principal Property Taxpayers**  
**June 30, 2023**

Taxpayer	2023			2014		
	Taxable Assessed	Rank	Percentage of Total Taxable Assessed Value (1)	Taxable Assessed	Rank	Percentage of Total Taxable Assessed Value (2)
	Value			Value		
Flathead Electric Coop Inc.	\$ 3,103,663	1	0.90%	\$ 4,286,077	1	1.73%
Northwestern Energy Transmission and Distribution	2,714,738	2	0.79%	1,883,807	3	0.76%
Weyerhaeuser NR Company (formerly Plum Creek)	1,724,450	4	0.50%	1,376,315	4	0.56%
BNSF Railway Co.	1,777,927	3	0.52%	1,363,770	5	0.55%
Lumen Technologies Inc (formerly Centurytel)	1,179,492	5	0.34%	2,705,221	2	1.09%
Flathead Hospital Development Company LLC	818,134	6	0.24%	477,758	7	0.19%
Charter Communications (formerly Bresnan)	714,529	7	0.21%	841,647	6	0.34%
MT Dept of Natural Resources & Conservation	712,597	8	0.21%	156,424	12	0.06%
Verizon Wireless	652,244	9	0.19%	440,110	9	0.18%
FH Stoltze Land & Lumber	550,577	10	0.16%	363,750	11	0.15%
Winter Sports Inc	530,078	11	0.15%	472,084	8	0.19%
Applied Materials (formerly Semitool Inc)	463,870	12	0.13%	437,818	10	0.18%
Totals	<u>\$ 14,942,300</u>		<u>4.35%</u>	<u>\$ 14,804,779</u>		<u>5.98%</u>

Source: Montana Department of Revenue and Flathead County records

(1) Represents 4.35% of the County's total 2022/2023 taxable assessed value of \$343,823,649

(2) Represents 5.98% of the County's total 2013/2014 taxable assessed value of \$247,659,524

**Flathead County**  
**Property Tax Levies and Collections-General Fund**  
**Last Ten Fiscal Years**

Fiscal Year Ended	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy (1)		Delinquent Tax Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
June 30	Fiscal Year					
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%	248,953	8,949,845	99.80%
2022	9,664,261	9,280,988	96.03%	304,757	9,585,745	99.19%
2023	7,743,374	7,481,048	96.61%	-	7,481,048	96.61%

(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					
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	128.31%	62	
2022	3,275,000	2,349,012	-	402,717		6,026,729	107.96%	57	
2023	2,915,000	2,043,813	-	944,147		5,902,960	92.31%	54	

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>
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
2023	2,915,000	463,373	2,451,627	0.71%	23

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, 2023**

<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	<u>\$ 5,902,960</u>	100.00%	<u>\$ 5,902,960</u>
Overlapping General Obligation Debt:			
Flathead Valley Community College	\$ 3,639,996	100.00%	\$ 3,639,996
Kalispell High School	28,045,000	49.16%	13,786,414
Helena Flats Elementary	660,000	1.35%	8,901
Kalispell Elementary	21,505,000	21.17%	4,552,932
Columbia Falls Elementary	33,395,000	12.03%	4,016,243
Marion School District	260,000	2.53%	6,567
Swan River Elementary	165,000	2.08%	3,425
Cayuse Prairie Elementary	379,993	2.23%	8,479
Smith Valley Elementary	100,000	1.17%	1,165
Somers Elementary	12,935,000	8.07%	1,043,461
West Valley Elementary	4,390,000	4.43%	194,493
Whitefish Elementary	21,855,000	27.21%	5,946,442
Whitefish High School	7,105,000	28.06%	1,993,449
Bigfork High School	10,095,000	13.07%	1,319,699
Smith Valley Fire District	500,000	3.64%	18,195
Somers Rural Fire District	3,665,000	6.28%	230,147
Evergreen Fire District	2,050,000	6.61%	135,583
Bigfork Water/Sewer District	7,651,591	3.64%	278,496
City of Whitefish	977,260	14.65%	143,198
Total Estimated Overlapping Debt	<u>\$ 159,373,840</u>		<u>\$ 37,327,287</u>
Total direct and overlapping debt	<u>\$ 165,276,800</u>		<u>\$ 43,230,247</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>2014</u>	<u>2015</u>	<u>Fiscal Year 2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$ 255,590,125	\$ 272,044,034	\$ 390,903,140	\$ 397,133,730	\$ 434,675,587
Total net debt applicable to limit	<u>7,918,465</u>	<u>7,144,906</u>	<u>6,907,390</u>	<u>6,301,838</u>	<u>5,886,314</u>
Legal debt margin	<u>\$ 247,671,660</u>	<u>\$ 264,899,128</u>	<u>\$ 383,995,750</u>	<u>\$ 390,831,892</u>	<u>\$ 428,789,273</u>
Total net debt applicable to limit as a percentage of debt limit	3.10%	2.63%	1.77%	1.59%	1.35%

(continued)

**Flathead County  
Legal Debt Margin Information  
Last Ten Fiscal Years**

<u>2019</u>	<u>2020</u>	<u>Fiscal Year</u> <u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 443,191,161	\$ 486,040,213	\$ 498,347,744	\$ 576,461,740	\$ 606,447,170
<u>4,238,827</u>	<u>3,797,204</u>	<u>3,409,712</u>	<u>3,218,903</u>	<u>3,395,774</u>
<u>\$ 438,952,334</u>	<u>\$ 482,243,009</u>	<u>\$ 494,938,032</u>	<u>\$ 573,242,837</u>	<u>\$ 603,051,396</u>
0.96%	0.78%	0.68%	0.56%	0.56%

**Legal Debt Margin Calculation for Fiscal Year 2023**

Taxable Market value		\$	24,257,886,817
Debt limit (2.5%* of assessed market value)			606,447,170
Debt applicable to limit:			
Total debt	\$	<u>5,902,960</u>	
Less:			
Obligations issued with special assessments		(2,043,813)	
Amounts available in respective Debt Service Funds		<u>(463,373)</u>	
Total deductions		<u>(2,507,186)</u>	
		<u>3,395,774</u>	<u>3,395,774</u>
Legal Debt Margin		\$	<u><u>603,051,396</u></u>



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**Flathead County  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income in thousands (1)</b>	<b>Per Capita Personal Income (1)</b>	<b>Median Age</b>	<b>School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
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	16,422	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	17,331	3.00
2023	108,454	6,394,934	58,964	42.3	17,446	2.60

(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.



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**Flathead County  
Principal Employers  
Current Fiscal Year**

	<u>2023</u>	<u>2014</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
Applied Materials/Semitool	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
Health Center Northwest	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**

<b>Function</b>	<b>Fiscal Year</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
<b>General government</b>				
Commissioners	5.10	5.10	5.55	6.54
Clerk & Recorder	8.50	8.50	7.50	6.50
Finance	5.00	5.00	5.00	5.00
Records Preservation	2.00	2.00	2.00	1.50
Treasurer	18.00	18.00	18.00	18.00
GIS	4.60	4.60	4.60	4.60
Surveyor	5.00	5.00	5.00	5.00
County Attorney	21.00	21.00	21.00	24.00
Justice Court	9.00	9.00	9.23	9.23
Maintenance	11.20	11.24	13.24	13.24
Elections	3.32	3.32	3.32	3.32
Human Resources	2.00	3.00	3.00	3.00
Superintendent of Schools	3.00	3.00	3.00	3.00
Information Technology	12.00	12.00	12.00	12.00
Clerk of Court	14.00	14.00	14.00	14.00
Planning	6.50	7.50	7.80	7.80
<b>Sub-Total General Government</b>	<b><u>130.22</u></b>	<b><u>132.26</u></b>	<b><u>134.24</u></b>	<b><u>136.73</u></b>
<b>Public safety</b>				
Office of Emergency Services	2.00	2.00	2.00	2.00
EMS	2.00	2.00	1.50	1.87
Sheriff	99.88	100.30	100.70	114.70
Juvenile Detention	11.60	11.60	11.60	-
Search & Rescue	0.50	0.50	0.50	0.50
Public Safety Grants	4.52	5.00	5.00	6.00
Fire Service Area	1.00	1.00	1.50	1.50
Flathead Emergency Comm Ctr (911)				
<b>Sub-Total Public Safety</b>	<b><u>121.50</u></b>	<b><u>122.40</u></b>	<b><u>122.80</u></b>	<b><u>126.57</u></b>
<b>Public Works</b>				
Roads	48.60	48.60	48.60	49.03
Bridges	6.30	6.30	6.30	6.30
Weeds	6.69	6.44	6.44	6.44
Junk Vehicle	1.00	0.50	0.40	0.40
<b>Sub-Total Public Works</b>	<b><u>62.59</u></b>	<b><u>61.84</u></b>	<b><u>61.74</u></b>	<b><u>62.17</u></b>
<b>Public Health</b>				
Mosquito	1.00	1.00	1.00	2.00
Animal Shelter	6.80	6.40	6.40	6.60
Health	23.30	23.88	23.61	23.88
Public Health Grants	56.48	61.89	77.43	79.81
<b>Sub-Total Public Health</b>	<b><u>87.58</u></b>	<b><u>93.17</u></b>	<b><u>108.44</u></b>	<b><u>112.29</u></b>
<b>Social &amp; Economic Services</b>				
AOA	13.10	15.75	14.75	14.63
Transportation	16.40	15.40	15.75	15.75
Extension	1.23	1.00	1.00	1.00
<b>Sub-Total Social &amp; Economic Services</b>	<b><u>30.73</u></b>	<b><u>32.15</u></b>	<b><u>31.50</u></b>	<b><u>31.38</u></b>
<b>Culture &amp; Recreation</b>				
Fair	6.00	6.00	6.00	6.00
Parks	7.08	7.41	7.41	7.41
Library	27.65	27.65	27.93	28.17
<b>Sub-Total Culture &amp; Recreation</b>	<b><u>40.73</u></b>	<b><u>41.06</u></b>	<b><u>41.34</u></b>	<b><u>41.58</u></b>
Solid Waste	18.20	22.65	24.00	27.28
<b>Grand Total</b>	<b><u><u>491.54</u></u></b>	<b><u><u>505.53</u></u></b>	<b><u><u>524.05</u></u></b>	<b><u><u>537.99</u></u></b>

Source: County Budget documents

(continued)



**Flathead County**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
6.45	6.45	6.45	6.45	6.75	6.75
6.50	6.50	6.50	6.50	7.00	7.00
5.00	4.80	4.80	5.00	5.00	6.00
1.50	1.50	1.50	1.50	1.50	1.50
18.00	18.90	19.30	19.30	19.30	19.80
4.60	4.60	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	7.00	7.00
24.00	23.00	23.00	23.00	23.00	23.00
9.23	9.23	9.73	9.73	9.73	9.73
12.99	11.99	11.00	11.50	11.50	12.50
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	2.50
12.00	12.00	14.00	14.00	14.00	13.80
14.00	14.00	14.00	14.00	14.00	14.75
7.80	8.80	8.80	8.80	10.00	10.00
<u>136.07</u>	<u>135.77</u>	<u>136.58</u>	<u>137.28</u>	<u>141.28</u>	<u>144.33</u>
2.00	2.00	2.00	2.00	2.00	2.00
1.78	1.28	1.28	1.28	1.78	1.78
115.20	105.20	110.20	110.20	113.20	116.20
-	-	-	-	-	-
0.50	0.50	0.50	0.50	0.50	0.50
6.00	6.00	7.00	7.00	7.00	5.00
1.50	1.00	1.00	1.00	1.00	1.00
			* 30.00	34.50	34.50
<u>126.98</u>	<u>115.98</u>	<u>121.98</u>	<u>151.98</u>	<u>159.98</u>	<u>160.98</u>
49.03	49.04	49.04	49.04	49.04	48.71
6.30	6.30	6.30	6.30	6.30	6.30
6.44	6.44	6.68	6.68	7.48	7.38
0.40	0.40	0.40	0.50	0.50	0.50
<u>62.17</u>	<u>62.18</u>	<u>62.42</u>	<u>62.52</u>	<u>63.32</u>	<u>62.89</u>
1.70	1.70	1.70	1.80	2.80	3.00
6.60	7.00	7.60	7.75	7.75	7.75
25.18	25.48	25.85	30.33	28.90	28.70
80.80	76.90	82.05	74.35	28.05	30.80
<u>114.28</u>	<u>111.08</u>	<u>117.20</u>	<u>114.23</u>	<u>67.50</u>	<u>70.25</u>
13.13	13.25	15.00	16.50	17.00	17.50
15.75	15.75	15.35	15.27	15.27	15.27
1.00	1.00	1.00	1.00	1.00	1.00
<u>29.88</u>	<u>30.00</u>	<u>31.35</u>	<u>32.77</u>	<u>33.27</u>	<u>33.77</u>
6.00	6.00	6.00	6.00	6.00	7.00
7.55	7.55	7.80	7.80	7.80	7.80
28.64	28.63	28.63	28.63	28.76	29.03
<u>42.19</u>	<u>42.18</u>	<u>42.43</u>	<u>42.43</u>	<u>42.56</u>	<u>43.83</u>
28.15	28.25	29.25	29.82	31.57	35.70
<u>539.72</u>	<u>525.44</u>	<u>541.21</u>	<u>571.03</u>	<u>539.48</u>	<u>551.75</u>

\* 911 became part of county in FY21

+ Health Clinic separated from county in FY21

**Flathead County  
Operating Indicators by Function  
Last Ten Fiscal Years**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Resolutions passed	54	57	65	74	60	71	71	86	101	66
Ordinances passed	2	1	-	2	1	1	-	1	-	2
Public Hearings held	25	23	35	35	32	41	41	44	47	39
Documents recorded	28,110	27,891	29,660	30,141	32,011	30,973	38,808	38,198	33,624	24,850
Certified Birth certificates issued	3,689	3,863	3,844	3,829	4,223	4,068	3,378	2,724	3,252	3,682
Certified Death certificates issued	7,013	8,501	8,113	8,373	9,069	9,292	9,663	10,181	11,953	9,612
Claims processed	11,663	11,049	10,200	9,526	7,892	7,706	6,958	6,184	5,950	5,782
Credit card transactions processed	5,113	6,518	7,464	8,330	8,796	10,226	11,958	11,315	11,619	12,592
Number of tax bills mailed	63,534	63,557	64,039	64,444	64,942	65,476	65,457	65,386	67,320	67,029
Motor vehicle receipts	\$ 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	\$ 14,098,300
Bad check restitution collected	\$ 45,377	\$ 44,672	\$ 53,032	\$ 56,531	\$ 30,338	\$ 36,407	\$ 40,649	\$ 17,277	\$ 5,805	\$ 28,233
Cases filed	7,387	7,293	8,693	not available	2,239	1,978	2,056	1,161	2,798	1,747
Number of court hearings	6,428	3,687	5,102	7,194	8,784	7,589	7,301	7,916	10,638	10,333
Number of Civil case filings	3,235	2,755	2,687	2,681	2,508	2,259	2,277	2,655	94	236
Number of maintenance work orders	961	1,043	1,090	1,294	1,265	1,131	1,051	739	754	949
Total number of registered voters	61,359	61,863	63,099	68,316	66,532	69,658	69,908	76,282	79,801	76,976
Trained election judges	285	350	270	259	261	236	220	285	149	285
Number of elections	4	3	4	5	12	5	10	4	7	6
Positions posted	121	122	110	137	130	158	94	152	181	155
Recordable work comp claims	50	52	40	43	46	60	39	28	37	45
Teacher/administrator certificates registered	253	328	423	321	360	325	360	325	322	250
Home school students registered	665	636	696	796	999	715	1,567	1,199	1,195	1,200
Bus routes reviewed and approved	130	135	131	149	160	153	153	150	141	132
Computer/Help Desk requests	5,386	5,543	5,430	6,098	6,218	8,554	10,342	10,446	10,822	9,073
New District Court cases opened	4,375	5,305	5,638	4,314	5,624	6,758	5,878	8,462	4,565	8,364
Marriage Licenses issued	1,919	1,840	1,819	1,984	2,184	2,413	5,532	4,988	5,706	3,838
Child Support payments handled	3,670	3,639	3,527	3,328	2,848	2,458	2,227	1,437	1,698	1,480
Number of subdivision applications	16	20	17	24	31	51	49	47	65	66
Number of zoning applications	32	36	55	41	96	117	88	144	186	179
Public Safety										
Calls for Law Enforcement Service	34,234	51,729	58,462	59,097	56,428	40,332	41,299	42,459	44,981	42,076
Inmate bookings & releases	4,119	4,292	4,362	4,567	6,187	6,287	5,857	6,500	5,148	3,789
Search & Rescue Missions	114	57	95	86	65	75	74	54	71	33
Coroner calls	681	828	826	820	861	852	952	369	354	366
Homicide offenses	6	1	3	1	3	2	4	4	5	13
Assault	187	193	192	193	770	987	199	186	160	227
Burglary/Theft	1,226	1,631	2,062	1,402	1,545	1,264	1,341	1,089	1,183	1,228
Driving Under the Influence	68	53	40	75	566	488	678	646	634	206
Forgery/Fraud/Embezzlement	259	156	118	181	417	437	433	404	304	314
Vandalism	388	461	559	351	387	375	429	429	385	354
Drug/Narcotic offenses	250	213	480	179	222	252	326	250	230	235

**Flathead County  
Operating Indicators by Function  
Last Ten Fiscal Years**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sex Offenses	121	93	80	77	157	106	107	102	97	68
Other	2,505	2,667	2,682	2,629	51,435	35,494	36,830	38,980	41,983	39,431
911 calls received	32,578	34,711	36,763	34,367	32,235	32,083	33,579	34,365	41,980	40,148
Non-911 calls received	132,052	130,513	135,274	101,654	133,213	124,675	138,805	134,593	134,525	120,766
										(continued)
Public Works										
Gravel Roads (Miles)	503	571	570	570	565	557	555	553	370	554
Paved Roads (Miles)	325	325	328	328	333	343	345	346	469	347
Number of weed enforcement letters sent	713	537	192	379	633	476	691	395	526	515
Number of onsite inspections for weeds	1,106	799	518	293	331	351	436	269	330	343
Junk vehicles retrieved	31	20	41	39	52	53	58	71	48	34
Public Health										
Animals impounded	1,605	1,122	1,352	1,531	1,534	1,497	1,248	1,141	1,346	1,391
Family planning visits	7,493	7,645	8,002	7,748	7,954	8,158	3,145	2,703	2,397	2,495
Food Services Licensed	818	820	1,027	847	779	974	923	1,193	1,204	943
Septic Systems Inspected	312	358	481	487	511	547	557	517	401	557
Immunizations given	8,421	5,344	10,223	7,677	7,613	8,868	8,910	43,004	16,609	7,542
Acres of Mosquito Treatment	528	317	206	448	363	710	1,741	1,304	1,331	681
Social & Economic										
Yearly meal counts	85,317	85,290	78,541	82,428	80,639	78,515	90,538	95,573	105,304	111,424
Yearly ride counts	94,535	93,716	91,196	85,305	99,104	116,017	88,395	68,304	75,914	77,321
Enrollment in 4-H Program-Youth	705	720	750	735	716	754	832	655	635	657
Culture & Recreation										
Park reservations per year	100	79	85	79	75	64	47	58	79	84
Number of recreation programs	14	14	15	14	18	18	13	13	13	15
Number of volunteers	129	227	202	227	127	139	87	97	92	87
Library materials checked in per year	485,139	473,750	465,901	473,750	455,127	438,622	332,145	291,624	321,842	302,036
Volunteers hours-Friends of the library	3,730	2,569	2,037	2,028	1,670	1,608	1,472	295	155	310
Partnerships and sponsor revenues	\$ 73,321	\$ 96,970	\$ 59,967	\$ 96,199	\$ 96,531	\$ 114,235	\$ 103,500	\$ 86,584	\$ 125,826	\$ 119,140
Fair attendance/participation	75,607	76,731	74,924	76,555	79,972	78,107	79,372	32,172	77,828	82,424
Facility rental income	\$ 154,621	\$ 196,622	\$ 218,314	\$ 186,019	\$ 190,126	\$ 233,175	\$ 209,427	\$ 248,290	\$ 295,286	\$ 537,240
Solid Waste										
Total Tons deposited in landfill	100,445	106,011	119,179	116,329	141,576	142,432	135,388	147,596	155,022	169,198
Total Tons Recycle	875	620	661	732	766	620	629	659	704	714
Total Gallons Household Hazardous Waste Removed	1,487	480	1,479	1,942	1,335	1,921	3,296	3,903	2,746	2,337

Source: Various County departments  
\*previous years included Health Clinic

**Flathead County  
Capital Asset Statistics by Function  
Last Ten Fiscal Years**

Function	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General government				
Vehicles maintained	27	28	30	32
County buildings maintained	7	7	7	8
Public safety				
Vehicles maintained	153	158	159	164
Buildings	5	4	4	4
Public Works				
Streets (miles)	1,271	1,276	1,276	1,273
Bridges	100	100	100	100
Vehicles maintained (on-road)	139	130	135	141
Equipment maintained (off-road)	95	100	111	104
Buildings	17	17	17	17
Public Health				
Vehicles maintained	24	25	29	28
Buildings maintained	3	3	3	3
Social & Economic Services				
Vehicles maintained	29	32	33	34
Buildings maintained	7	7	7	7
Culture & Recreation				
Number of Parks	72	72	72	72
Park acreage maintained	797	857	857	857
Buildings/shelters maintained	66	*110	110	110
Vehicles/equipment maintained	29	31	32	33
Solid Waste				
Green Box Container Sites	9	9	8	8
Vehicles/equipment maintained	39	39	38	39
Buildings maintained	9	11	15	16

Note: Vehicle/equipment information is based on current title information.

(continued)

\*Started counting all outbuildings and pavilions in parks/recreation fields.

**Flathead County  
Capital Asset Statistics by Function  
Last Ten Fiscal Years**

	Fiscal Year					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
33 9	30 8	30 8	31 9	32 9	30 10	
163 4	152 4	161 4	178 4	166 4	195 4	
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	1,275 100 160 109 24	
32 3	25 3	25 3	26 3	24 4	26 4	
28 8	33 7	35 7	34 7	27 7	27 7	
72 857 134 30	72 857 125 41	72 857 125 38	72 857 125 41	72 857 129 36	72 857 131 41	
9 44 17	9 40 18	9 43 18	9 44 20	9 40 22	9 46 26	

Source: County capital asset records



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# **SINGLE AUDIT SECTION**



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Flathead County, Montana  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

Cluster Title/Federal Grantor/Pass-through Grantor/Program	Federal CFDA Number	Pass-through Grantor Number	Federal Expenditures	Passed through to Subrecipients
<b>Aging Cluster</b>				
<b>Department of Health and Human Services</b>				
<i>Passed through Montana Department of Public Health and Human Services</i>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	95.044	22-221-13009-0	\$ 848	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	95.044	23-221-13009-0	16,200	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	95.044	21-221-13010-0	44,907	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	95.044	22-221-13009-0	15,835	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	22-221-13009-0	27,302	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	21-221-13010-0	84,389	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	23-221-13009-0	1,625	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	21-221-13010-0	32,279	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	22-221-13009-0	45,904	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	21-221-13010-0	213	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	21-221-13010-0	107,465	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	95.045	23-221-13009-0	2,722	-
Nutrition Services Incentive Program	95.053	23-221-13009-0	83,045	-
<b>Total Aging Cluster</b>			\$ 462,734	\$ -
<b>Food Distribution Cluster</b>				
<b>United States Department of Agriculture</b>				
<i>Passed through Montana Department of Health and Human Services</i>				
Commodity Supplemental Food Program	10.565	23-221-13009-0	\$ 28,133	\$ -
<b>Total United States Department of Agriculture</b>			\$ 28,133	\$ -
<b>Total Food Distribution Cluster</b>				
<b>Forest Service Schools and Roads Cluster</b>				
<b>United States Department of Agriculture</b>				
<i>Passed through Montana Department of Health and Human Services</i>				
Schools and Roads - Grants to States	10.665	N/A	\$ 737,076	-
<b>Total United States Department of Agriculture</b>			\$ 737,076	\$ -
<b>Total Forest Service Schools and Roads Cluster</b>				
<b>Highway Safety Cluster</b>				
<b>Department of Transportation</b>				
<i>Passed through Montana Department of Transportation</i>				
National Priority Safety Programs	20.616	112370	\$ 32,104	-
National Priority Safety Programs	20.616	111905	10,730	-
National Priority Safety Programs	20.616	112263	889	-
<b>Total Department of Transportation</b>			\$ 43,723	\$ -
<b>Total Highway Safety Cluster</b>				
<b>Other Programs</b>				
<b>Default Agency</b>				
<i>Direct</i>				
High Intensity Drug Trafficking Areas Program	95.001	N/A	\$ 92,660	-
High Intensity Drug Trafficking Areas Program	95.001	N/A	87,992	-
High Intensity Drug Trafficking Areas Program	95.001	N/A	3,754	-
<b>Total Default Agency</b>			\$ 184,406	\$ -
<b>Department of Homeland Security</b>				
<i>Passed through Montana Department of Emergency Services</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4655-DR-MT	\$ 103,314	-
Emergency Management Performance Grants	97.042	EMD-2022-EP-00005	66,022	-
Homeland Security Grant Program	97.067	EMW-2019-S5-00010	8,127	7,679
Homeland Security Grant Program	97.067	EMW-2020-S5-00018	39,661	34,915
<b>Total Department of Homeland Security</b>			\$ 217,124	\$ 42,594

(Continued)

**Flathead County, Montana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Department of the Interior</b>					
<i>Direct</i>					
National Wildlife Refuge System Enhancements		15,654	N/A	\$ 39,711	\$ -
<b>Total Department of the Interior</b>				<u>\$ 39,711</u>	<u>\$ -</u>
<b>United States Department of Justice</b>					
<i>Direct</i>					
Missing Children's Assistance		16,543	N/A	\$ 2,335	-
Bulletproof Vest Partnership Program		16,607	N/A	1,568	-
Edward Byrne Memorial Justice Assistance Grant Program		16,738	N/A	27,410	-
Edward Byrne Memorial Justice Assistance Grant Program		16,738	N/A	28,193	-
Equitable Sharing Program		16,922	N/A	3,205	-
<i>Passed through Montana Board of Crime Control</i>					
Crime Victim Assistance		16,575	23-V01-1385	56,381	-
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault		16,736	23-G01-1343	184,197	130,295
<b>Total United States Department of Justice</b>				<u>\$ 303,289</u>	<u>\$ 130,295</u>
<b>Department of Transportation</b>					
<i>Passed through Montana Department of Transportation</i>					
Highway Planning and Construction		20,205	10083	\$ 268,217	-
Highway Planning and Construction		20,205	10098	141,602	-
Formula Grants for Rural Areas and Tribal Transit Program		20,509	unknown	858,413	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated		20,608	111891	488	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated		20,608	112339	1,106	-
<b>Total Department of Transportation</b>				<u>\$ 1,269,836</u>	<u>\$ -</u>
<b>United States Environmental Protection Agency</b>					
<i>Passed through Montana Department of Environmental Quality</i>					
Performance Partnership Grants		66,605	522003	\$ 25,755	\$ -
<b>Total United States Environmental Protection Agency</b>				<u>\$ 25,755</u>	<u>\$ -</u>
<b>Department of Health and Human Services</b>					
<i>Passed through Montana Department of Public Health and Human Services</i>					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation		93,041	23-221-13009-0	\$ 1,201	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		93,042	23-221-13009-0	26,424	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		93,048	N/A	8,539	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		93,048	23-221-13009-0	12,609	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		93,048	23-221-13009-0	10,350	-
National Family Caregiver Support, Title III, Part E		93,052	22-221-13009-0	63,272	-
National Family Caregiver Support, Title III, Part E		93,052	22-221-13009-0	29,840	-
National Family Caregiver Support, Title III, Part E		93,052	22-221-13009-0	3,303	-
Public Health Emergency Preparedness		93,069	23-07-06-11-020-0	126,856	-
Public Health Emergency Preparedness		93,069	23-07-06-11-020-0	19,765	-
Medicare Enrollment Assistance Program		93,071	N/A	27,000	-
Medicare Enrollment Assistance Program		93,071	23-221-13009-0	14,659	-
Affordable Care Act (ACA) Personal Responsibility Education Program		93,092	19-25-5-11-018-0	15,760	-
Family Planning Services		93,217	FHPA006513-02	4,133	-
Family Planning Services		93,217	FHPA006513-02	305,259	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program		93,235	19-25-5-11-018-0	32,371	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance		93,243	23-102-74048-0	9,450	-
Immunization Cooperative Agreements		93,268	23-07-4-31-115-0	26,263	-
Immunization Cooperative Agreements		93,268	22-07-4-31-115-0	149,449	-
Viral Hepatitis Prevention and Control		93,270	22-07-4-51-045-0	2,208	-
Viral Hepatitis Prevention and Control		93,270	22-07-4-51-045-0	15,923	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		93,323	20-07-6-11-019-0	7,940	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		93,323	23-07-7-11-115-0	117,926	-
State Health Insurance Assistance Program		93,324	23-221-13009-0	30,510	-

(Continued)

**Flathead County, Montana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	23-07-4-51-000	283
The National Cardiovascular Health Program	93.426	22-07-3-01-005-0	13,601
Alzheimer's Disease Program Initiative (ADPI)	93.470	21-221-13104-0	10,162
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	21-331-74091-0	27,448
Opicoid STR	93.788	21-332-74006-0	24,873
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	23-25-5-41-171-0	330,849
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	23-07-3-01-005-0	101,063
HIV Prevention Activities Health Department Based	93.940	18-07-4-51-005-0	2,000
HIV Prevention Activities Health Department Based	93.940	23-07-4-51-000	1,378
HIV Prevention Activities Health Department Based	93.940	18-07-4-51-005-0	53,539
HIV Prevention Activities Health Department Based	93.940	23-07-4-51-000	303
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	22-07-4-51-014-0	51,108
Maternal and Child Health Services Block Grant to the States	93.994	22-25-5-01-016-0	59,858
Maternal and Child Health Services Block Grant to the States	93.994	22-25-5-01-016-0	30,456
<i>Passed through Centers for Disease Control and Prevention (CDC)</i>			
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	AG-1250	19,080
<i>Passed through Missoula County Montana</i>			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	21,208
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	5,636
<b>Total Department of Health and Human Services</b>			<b>\$ 1,813,885</b>
<b>Department of the Treasury</b>			
<i>Direct</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	\$ 641,727
<i>Passed through Montana Department of Natural Resources and Conservation</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,062,615
<b>Total Department of the Treasury</b>			<b>\$ 1,704,342</b>
<b>United States Department of Agriculture</b>			
<i>Passed through Montana Department of Health and Human Services</i>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-25-5-21-008-0	\$ 23,136
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-25-5-21-008-0	394,451
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-25-5-21-008-0	1,920
<i>Passed through Montana Department of Natural Resources</i>			
Cooperative Forestry Assistance	10.664	RFC-23-150	16,000
<b>Total United States Department of Agriculture</b>			<b>\$ 435,507</b>
<b>Total Other Programs</b>			<b>5,993,855</b>
<b>Total Federal Financial Assistance</b>			<b>\$ 7,265,521</b>
			<b>1,341,830</b>
			<b>\$ 1,341,830</b>

The accompanying notes are an integral part of this schedule

COUNTY OF FLATHEAD  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2023

**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, 2023. 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, 2023, was \$516,460.

# **AUDIT OPINION SECTION**



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***Denning, Downey & Associates, P.C.***  
**CERTIFIED PUBLIC ACCOUNTANTS**

*1740 U.S. Hwy 93 South – P.O. Box 1957 Kalispell, MT 59903-1957*

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**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***

Flathead County  
Kalispell, 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, business-type activities, each major fund, and the aggregate remaining fund information of Flathead County, Montana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Flathead County’s basic financial statements and have issued our report thereon dated December 19, 2023. 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 Flathead 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Flathead County, Montana’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 Flathead County, Montana’s internal control. Accordingly, we do not express an opinion on the effectiveness of Flathead 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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Flathead County's financial statements are free of 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 determination of financial statement amounts. 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.

*Denring, Downey and Associates, CPA's, P.C.*

December 19, 2023



### **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 Flathead 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 Flathead 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 Flathead 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 Flathead 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 Flathead 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 types 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 requirement of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Denning, Downey and Associates, CPAs, P.C.*

December 19, 2023

***Denning, Downey & Associates, P.C.***  
**CERTIFIED PUBLIC ACCOUNTANTS**

*1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957*

FLATHEAD COUNTY, MONTANA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Fiscal Year Ended June 30, 2023

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued	<i>Unmodified</i>
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(s) identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(s) identified	None Reported
Type of auditor’s report issued on compliance for major programs:	<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	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
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>
Auditee qualified as low-risk auditee?	Yes

***Denning, Downey & Associates, P.C.***  
***CERTIFIED PUBLIC ACCOUNTANTS***

*1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957*

**Section II – Financial Statement Findings**

There were no financial statement findings reported.

**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported.