

Flathead County Montana



Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021



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Flathead County
Montana

**Annual Comprehensive
Financial Report**

For the Fiscal Year Ended June 30, 2021

**Prepared by:
Finance Department
Flathead County**



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Flathead County, Montana
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

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INTRODUCTORY SECTION



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List of Elected and Appointed Officials As of June 30, 2021

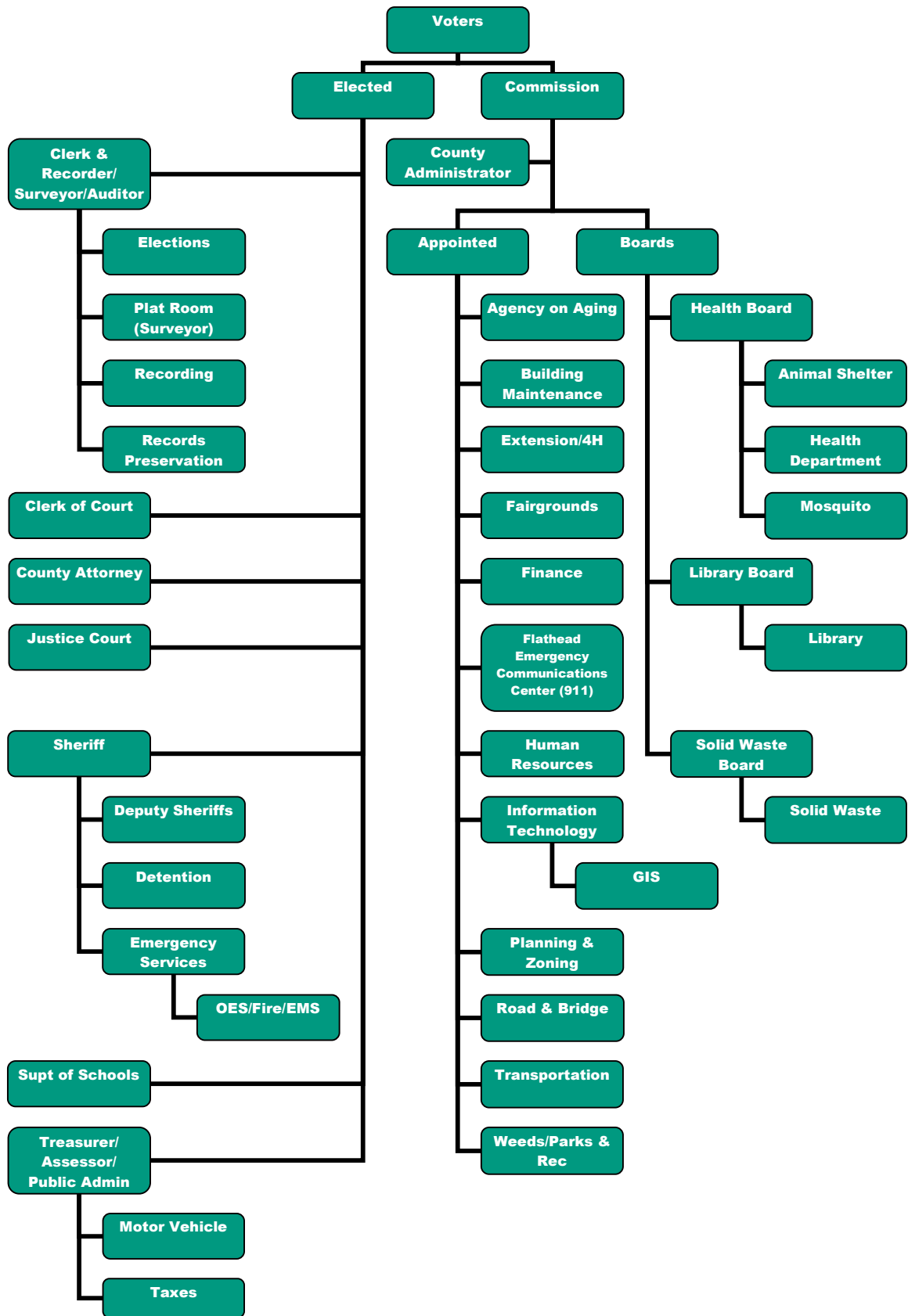
Elected Officials

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

Appointed Officials

Pete Melnick	County Administrator
Lisa Sheppard	Agency on Aging
Mark Campbell	Fair Manager
Tammy Skramovsky	Human Resources
Amy Dexter	Finance
Connie Behe	Library
Chris Maestas	Weeds & Parks
Mark Mussman	Planning
Pat McGlynn	Extension
David Prunty	Solid Waste and Roads
Joe Russell	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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Dec 9, 2021

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, 2021, is hereby submitted.

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

Anderson, ZurMuehlen & Company, Certified Public Accountants, have issued an unmodified opinion on Flathead County's financial statements for the fiscal year ended June 30, 2021. 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 auditors.

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 104,354 residents in 2021 according to the U.S. Census Bureau, an increase of 14.77% over the 2010 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 who are 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 and the youth with 4-H extension programs, park & 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, estimates of all anticipated receipts, other than from taxes, and capital and operating expenditures. From these estimates of revenues and disbursements, the County Clerk and Recorder prepares a tabulation of the County's expenditures program for the current year. The County Clerk and Recorder 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 4.4% compared to 4% in the State of Montana and a 6.1% 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, 2019. The June 30, 2020 report was still under review by the GFOA at the time the ACFR was issued. This was the eighth 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 fiscal year ending June 30, 2021. This is the 13th 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 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 Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO



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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Flathead County, Montana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Flathead County (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Flathead County Economic Development Authority, which represent 10%, 10%, and 1%, respectively, of the assets, net position, and additions of the aggregate remaining fund information of the County. 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund, and the Road, Sheriff, and Health Clinic special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County implemented Government Accounting Standards Board Statement No. 84, *Fiduciary Activities*. As discussed in Note 23, the operations of Flathead Emergency Communication Center were transferred to the County on January 1, 2021 and the operations of the Health Clinic were transferred to Greater Valley Health Center effective May 31, 2021. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, including the budgetary schedules, as listed in the table of contents and the schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, including budgetary schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Bozeman, Montana
December 9, 2021



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MANAGEMENT'S DISCUSSION & ANALYSIS



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FLATHEAD COUNTY FINANCE DEPARTMENT
800 South Main Rm 214 - Kalispell, Montana 59901
Phone (406) 758-5539
Fax (406) 758-5840



FLATHEAD COUNTY, MONTANA
Management's Discussion and Analysis
June 30, 2021

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, 2021. 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, 2021 by \$185.2 million (net position) compared with \$171.57 million at June 30, 2020 as restated. Of this amount, \$41 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 \$13.7 million representing a 7.99% increase from 2020 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 \$74.2 million, an increase of \$12 million from the prior year as restated. Of the fund balance amount, \$13 million or approximately 12.1% 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 also 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 fiduciary) 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 fiduciary 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, Health Clinic fund, and County Building fund which are considered to be major funds. Major funds are determined by a formula that considers the percentage of total governmental assets, deferred inflows/outflows, liabilities, revenues and expenditures contained in each individual fund or by choice of the government. Data from the nonmajor governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found starting on page 39.

The County adopts an annual appropriated budget for the General Fund, the Road fund (Special Revenue), the sheriff fund (Special Revenue), the Health Clinic 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 two enterprise funds, the Solid Waste Fund, the Sheriff’s Office Commissary and the FEC Improvement. *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 detail 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 77.

Fiduciary Funds – These funds are used to account for resources held for the benefit of parties outside Flathead County. Fiduciary 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 fiduciary funds is much like that used for proprietary funds. The fiduciary fund financial statements can be found starting on page 83.

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 87.

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 137.

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.

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 \$185,214,742 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 2021 and 2020 as restated.

	Flathead County's Net Position					
	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 93,469,821	\$ 76,097,407	\$ 36,119,854	\$ 36,405,512	\$ 129,589,675	\$ 112,502,919
Capital assets	94,997,799	93,304,732	26,869,447	24,239,161	121,867,246	117,543,893
Total assets	188,467,620	169,402,139	62,989,301	60,644,673	251,456,921	230,046,812
Deferred outflows of resources	11,189,653	7,016,284	388,035	220,629	11,577,688	7,236,913
<i>Total assets and deferred outflows of resources</i>	199,657,273	176,418,423	63,377,336	60,865,302	263,034,609	237,283,725
Current and other liabilities	10,451,202	7,420,767	876,845	883,840	11,328,047	8,304,607
Long-term liabilities	46,540,079	36,008,880	15,019,466	12,915,446	61,559,545	48,924,326
Total liabilities	56,991,281	43,429,647	15,896,311	13,799,286	72,887,592	57,228,933
Deferred inflow of resources	4,760,614	8,156,153	171,661	261,296	4,932,275	8,417,449
<i>Total liabilities and deferred inflows of resources</i>	61,751,895	51,585,800	16,067,972	14,060,582	77,819,867	65,646,382
<i>Net position:</i>						
Net investment in capital assets	88,489,299	85,429,192	26,869,447	24,240,761	115,358,746	109,669,953
<i>Restricted for:</i>						
General Government	1,214,470	2,872,792	-	-	1,214,470	2,872,792
Public Safety	6,335,627	6,608,384	-	-	6,335,627	6,608,384
Public Works	5,110,528	5,448,946	-	-	5,110,528	5,448,946
Public Health	3,345,836	5,008,240	-	-	3,345,836	5,008,240
Social & Economic Services	881,224	979,437	-	-	881,224	979,437
Culture & Recreation	215,554	107,710	-	-	215,554	107,710
Capital projects	7,251,458	9,522,605	-	-	7,251,458	9,522,605
Debt Service	4,453,734	4,477,356	-	-	4,453,734	4,477,356
Unrestricted	20,607,648	4,244,419	20,439,917	22,565,559	41,047,565	26,809,978
<i>Total net position</i>	\$ 137,905,378	\$ 124,699,081	\$ 47,309,364	\$ 46,806,320	\$ 185,214,742	\$ 171,505,401

By far the largest portion of Flathead County’s net position (62.28%) 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 \$28,808,431 of the County’s net position (15.55%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*,

\$41,047,565 (22.17%), 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 \$13,709,341 in fiscal year 2021. The following table provides a summary comparison of the County’s governmental and business-type change in net position for fiscal years 2021 and 2020 as restated.

	Flathead County's Change in Net Position					
	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	\$ 13,771,389	\$ 12,347,512	\$ 8,248,219	\$ 7,853,452	\$ 22,019,608	\$ 20,200,964
Operating grants & contributions	20,304,178	14,030,601	87,409	28,290	20,391,587	14,058,891
Capital grants & contributions	1,674,012	1,212,766	-	-	1,674,012	1,212,766
General revenues						
Property taxes	43,199,461	40,044,544	-	-	43,199,461	40,044,544
Unrestricted grants and contributions	8,379,306	7,599,791	-	-	8,379,306	7,599,791
Investment earnings	472,197	1,062,287	111,167	570,997	583,364	1,633,284
Other revenues	934,121	2,408,782	474,597	215,467	1,408,718	2,624,249
<i>Total revenues</i>	<u>88,734,664</u>	<u>78,706,283</u>	<u>8,921,392</u>	<u>8,668,206</u>	<u>97,656,056</u>	<u>87,374,489</u>
Program expenses						
General government	17,264,238	14,563,263	-	-	17,264,238	14,563,263
Public safety	18,696,144	16,345,027	-	-	18,696,144	16,345,027
Public works	10,416,539	10,366,496	-	-	10,416,539	10,366,496
Public health	16,565,615	14,202,026	-	-	16,565,615	14,202,026
Social & economic services	5,251,752	5,106,970	-	-	5,251,752	5,106,970
Culture & recreation	4,824,248	4,285,147	-	-	4,824,248	4,285,147
Interest on long-term debt	230,662	249,525	-	-	230,662	249,525
Sheriff's office commissary	-	-	39,774	36,869	39,774	36,869
Solid waste	-	-	8,194,988	5,900,101	8,194,988	5,900,101
FEC improvement	-	-	177,900	-	177,900	-
<i>Total expenses</i>	<u>73,249,198</u>	<u>65,118,454</u>	<u>8,412,662</u>	<u>5,936,970</u>	<u>81,661,860</u>	<u>71,055,424</u>
<i>Change in Net Position before Transfers and Special Items</i>	15,485,466	13,587,829	508,730	2,731,236	15,994,196	16,319,065
Transfers	5,686	5,760	(5,686)	(5,760)	-	-
Special Items	(2,284,855)	-	-	-	-	-
Change in Net Position	13,206,297	13,593,589	503,044	2,725,476	15,994,196	16,319,065
Net Position - Beg. of Year Restated	124,699,081	111,105,492	46,806,320	44,080,844	171,505,401	155,186,336
Net Position - End of Year	<u>\$ 137,905,378</u>	<u>\$ 124,699,081</u>	<u>\$ 47,309,364</u>	<u>\$ 46,806,320</u>	<u>\$ 187,499,597</u>	<u>\$ 171,505,401</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 2021 general government expenses comprised 23.57% of all governmental activity expenses. Total general government expenses increased by \$2,700,975 from the prior year. This increase is mainly due to a sharp increase in capital expenditures for the North Building remodel.

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 25.52% of all governmental activity expenses in 2021. Public safety expenses increased by \$2,351,117 from the prior year. This increase is largely due to the addition of Emergency Communication Center (911) to Flathead County instead of being a component unit of Flathead County.

Public Works – The public works function includes Road and Bridge funds, Noxious Weed, the Junk Vehicle program and Bike/Trail. Public works expenses comprised 14.22% of all governmental activity expenses in 2021. Public works expenses increased by \$50,043 from the prior year.

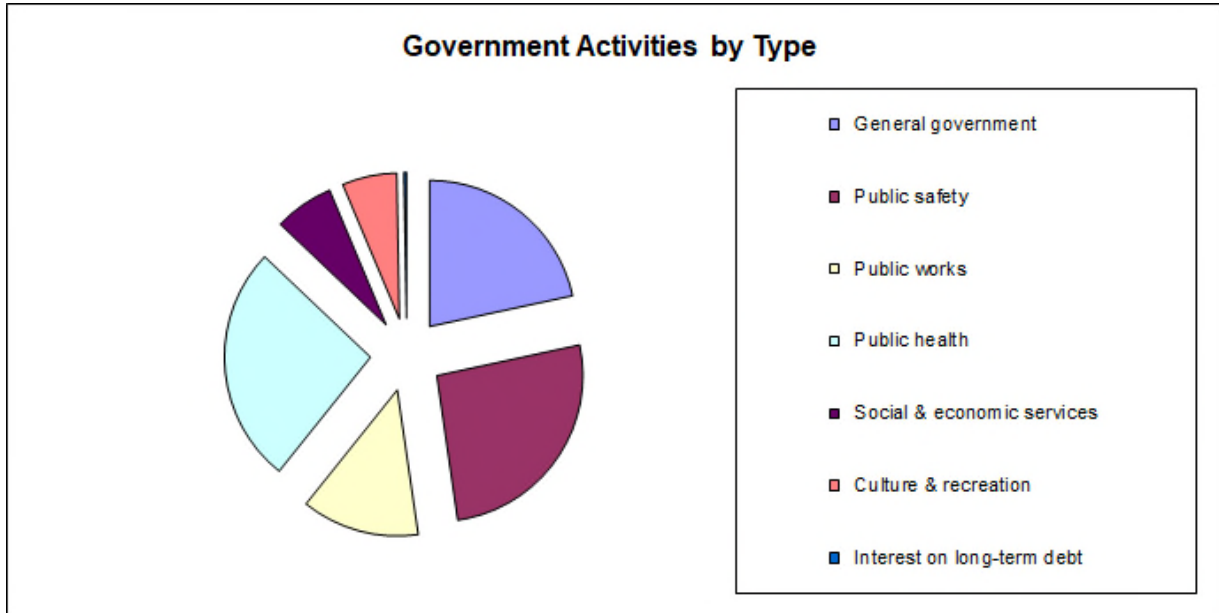
Public Health – The public health function is comprised of the Health Department, Emergency Medical Services and Animal Shelter. For 2021, public health expenses comprised 22.62% of all governmental activity expenses. Total public health expenses increased by \$2,363,589 from the prior year. This increase is due to the increase in expenses related to COVID-19 response.

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 6.58% of all governmental activity expenses in 2021. These expenses increased by \$144,782 from the prior year. The increase is due to expansion of the Veterans program offered by Agency on Aging.

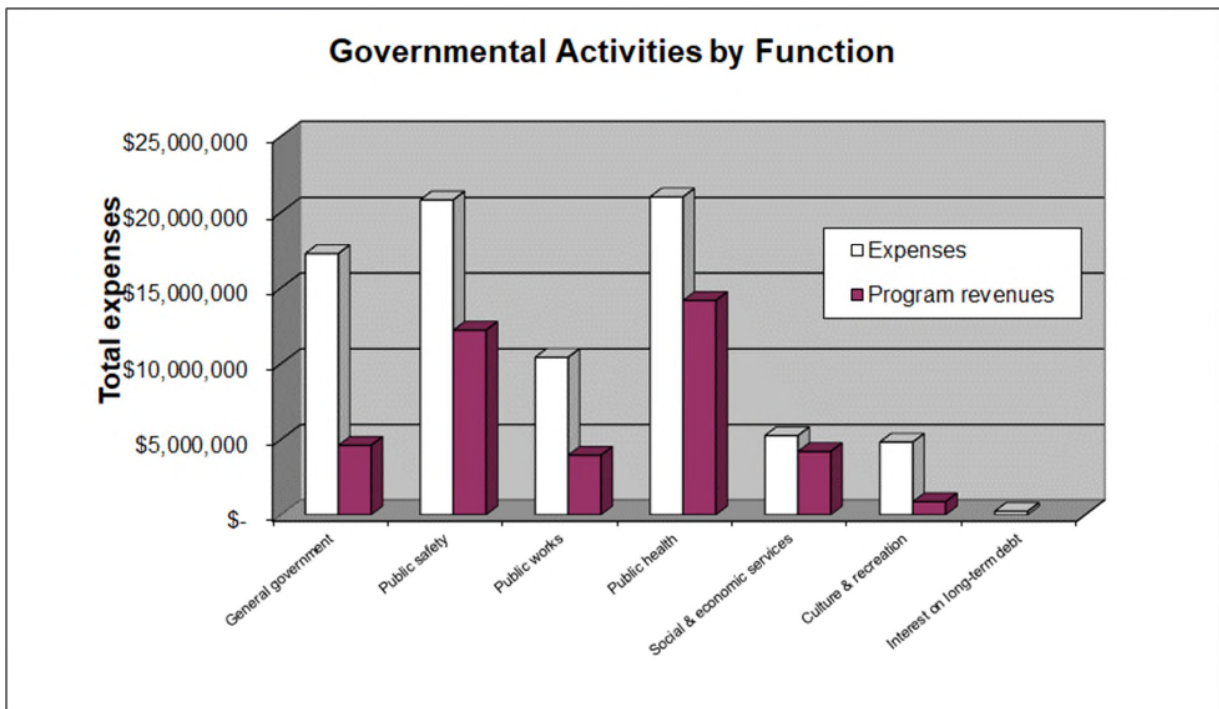
Culture & Recreation – The culture and recreation function includes the Northwest Montana Fair, the Library and Parks and Recreation. Culture and recreation expenses comprised 6.04% of all governmental activities in 2021. Culture and recreation expenses increased by \$539,101 from the prior year. This increase is due to resuming normal activities affected by COVID and staffing levels returning to normal.

Interest on Long Term Debt – The interest on long term debt comprised 0.29% of all governmental activities for 2021. The decrease of \$18,863 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 \$503,044 in 2021 compared to an increase of \$2,724,676 in 2020. The variance is due to increased services provided which resulted in more revenue.

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, 2021, the combined ending fund balances of Flathead County's governmental funds were \$74,193,530. This is an increase of \$12,027,813 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 \$22,375,763 restricted fund balance, 7.12% is restricted for repayment of debt, 32.41% is restricted for capital projects, 1.55% is to be used for general government, 25.95% is to be used for public safety, 14.03% is to be used for public works, and 14.59% is to be used for public health. The remaining functional restrictions represent 4.36% 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 \$13 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, Health Clinic Fund and County Building Fund.

General Fund – The General Fund includes those elected offices that provide direct service to the public for decision making or record keeping matters. This includes the Board of County Commissioners and staff (including Facilities Administration, Human Resources, Information Technology Services, GIS, Finance and Planning departments); the Clerk & Recorder functions of Elections, Recording, Records Management, and Auditor; the Treasury function including Public Administrator and Assessor; the Superintendent of Schools who maintains a variety of school related records; the County Attorney function; the Justice of the Peace function which includes the Justice Court. Total general fund expenditures increased by \$898,900 from the prior year. This increase is mainly due to increase in salaries, temporary employees, software costs, and purchase of timeclock system.

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 2021, the nonspendable fund balance represented inventory of \$1,349,955. For fiscal year 2021, the restricted fund balance for road fund balance represented 29.92% of the total road fund expenditures including other financing uses compared to 31.65% for the prior year. The restricted fund balance decreased \$36,982 during the current fiscal year.

Sheriff Fund – This is a special revenue fund used to account for the County’s sheriff, coroner, and detention services. At the end of the fiscal year 2021 fund balance restricted for public safety was \$4,501,157. For fiscal year 2021, the restricted fund balance represented 34.57% of Sheriff fund expenditures including other financing uses compared to 39.85% for the prior year. The fund balance decreased by \$277,419 during the current fiscal year. This decrease is largely due to an increase personal services.

Health Clinic Fund – This is a special revenue fund used to account for the Flathead City-County Health Clinic costs. At the end of fiscal year 2021, fund balance restricted for public health was \$0. This represents 0% of total Health Clinic expenditures including other financing uses compared to 35.43% for the prior year. This decrease in fund balance is due to the Health Clinic separation. The Health Clinic in May 2021 became a non-profit organization and is no longer part of the County.

County Building Fund – This is a capital project fund used to account for County Building projects. At the end of fiscal year 2021, fund balance restricted for capital projects was \$15,626,697. This represents 965.15% of total capital expenditures including other financing uses compared to 3045.08% for the prior year. This increase is due to saving for future capital projects. The County is working on a remodel of the North Building. The North Building project started in FY 21 and continues into FY 22. In addition we are saving for future remodel and 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 \$14,492,263 and the final amended budget was \$17,030,339—an increase of \$2,538,076. The main reason for the budget increase was an increase in transfers out of \$1,332,085 due to transfers to fair and transfer to County Building fund.

Business-type Funds

The focus of the County’s business-type funds is to provide information similar to private-sector businesses. The County maintains two business-type funds, the Solid Waste 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 \$94,997,799 at June 30, 2021 for governmental activities and \$26,869,447 for business-type activities.

Significant activity in capital assets for fiscal year 2021 includes:

- Landfill Entry \$2,564,868
- Road Additions \$2,120,498
- Landfill Green Box Site \$917,692
- Landfill Scale \$748,223

- North Campus Building Purchas \$747,276

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

Long-term Debt

Flathead County’s long-term debt totaled \$65,453,871 at June 30, 2021. Overall, total debt increased by \$12,499,150. The overall increase was primarily attributed to an increase in pension liability of \$11.68 million and an increase of \$1.68 million in post closure liability. In addition, there was a decrease in long term capital liabilities of \$833k, a decrease in Other Post Employment Benefits (OPEB) of \$125k and an increase in compensated absences of \$96.3k.

The following table shows outstanding debt by type:

Total Long-term Debt	
Special Assessment Bonds	\$ 2,855,216
General Obligation Bonds Payable	3,620,000
Capital Lease	33,284
Compensated Absences Liability	4,329,106
Other Post Employment Benefits Liability	-
Pension Related Debt	41,361,480
Closure and Post-closure Liability	13,254,785
	\$ 65,453,871

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

Economic Factors and Fiscal Year 2022 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 104,354 residents in 2021 according to the U.S. Census Bureau, an increase of 14.77% over the 2010 Census estimate. Flathead County’s unemployment rate is 4.4% compared to 4% in the State of Montana and a 6.1% 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 unemployment saw a significant increase due to Corona Virus.

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 repair, 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 2022 budget items worth noting:

- The overall FY 2022 budget for County funds provides for estimated revenues of \$111 million and budgeted expenditures of \$117.6 million resulting in a projected ending cash balance of \$102 million for all funds.
- The overall budget includes \$16 million in capital spending and an additional \$12.5 million funding for future capital purchases.
- There is a cost of living adjustment of 2% for County employees. In addition, the budget will fund longevity (either 1.0% for public safety employees as per state law or .5% for all other county employees after 5 years 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, Mosquito, and EMS Levy. 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 \$285,935/mill to \$325,886/mill or 13.97% increase.

Contacting the County's Financial Management

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

Respectfully submitted,

P.N. Melnick

**Pete Melnick
County Administrator**



**Amy Dexter
Finance Director**

BASIC FINANCIAL STATEMENTS



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Flathead County, Montana
Statement of Net Position
June 30, 2021

Primary Government			
	Governmental Activities	Business-type Activities	Total
Assets			
Current assets:			
Cash and investments	\$ 77,301,801	\$ 12,091,514	\$ 89,393,315
Taxes and assessments receivable, net	1,768,671	344,542	2,113,213
Accounts receivable, net	691,361	253,379	944,740
Current portion-Loan receivable	215,786	-	215,786
Interest receivable	44,482	11,485	55,967
Due from other governments	1,942,026	-	1,942,026
Prepaid expenses	87,220	41,614	128,834
Inventory	1,756,018	-	1,756,018
Advances	140,000	909	140,909
Total current assets	83,947,365	12,743,443	96,690,808
Noncurrent assets:			
Restricted cash and investments	7,854	22,814,563	22,822,417
Noncurrent portion-Loan receivable	6,692,972	-	6,692,972
Capital assets - land	11,030,805	5,937,141	16,967,946
Capital assets - construction in progress	2,279,797	1,471,622	3,751,419
Capital assets - net of depreciation	81,687,197	19,460,684	101,147,881
Special assessments receivable	2,820,756	561,791	3,382,547
Other post employment benefits (OPEB)	874	57	931
Total noncurrent assets	104,520,255	50,245,858	154,766,113
Total Assets	188,467,620	62,989,301	251,456,921
Deferred outflows of resources			
Contribution to pension plans in current fiscal year	11,189,653	388,035	11,577,688
Total deferred outflows of resources	11,189,653	388,035	11,577,688
Total Assets and deferred outflows of resources	\$ 199,657,273	\$ 63,377,336	\$ 263,034,609
Liabilities			
Current liabilities			
Accounts payable	\$ 4,300,120	\$ 604,997	\$ 4,905,117
Accrued interest payable	112,241	-	112,241
Accrued payroll	1,187,560	71,731	1,259,291
Due to others	759,569	-	759,569
Current portion of long-term capital liabilities	655,597	-	655,597
Current portion of compensated absences payable	3,046,712	200,117	3,246,829
Unearned revenue	389,403	-	389,403
Total current liabilities	10,451,202	876,845	11,328,047
Noncurrent liabilities:			
Deposits payable	8,100	-	8,100
Landfill closure postclosure liability	-	13,254,785	13,254,785
Noncurrent portion of long-term capital liabilities	5,852,903	-	5,852,903
Noncurrent portion of compensated absences	1,015,571	66,706	1,082,277
Noncurrent portion of net pension liability	39,663,505	1,697,975	41,361,480
Total noncurrent liabilities	46,540,079	15,019,466	61,559,545
Total Liabilities	56,991,281	15,896,311	72,887,592
Deferred inflows of resources			
Pension deferrals	4,071,137	132,289	4,203,426
OPEB deferrals	689,477	39,372	728,849
Total deferred inflows of resources	4,760,614	171,661	4,932,275
Net Position			
Net investment in capital assets	88,489,299	26,869,447	115,358,746
Restricted for:			
General government	1,214,470	-	1,214,470
Public safety	6,335,627	-	6,335,627
Public works	5,110,528	-	5,110,528
Public health	3,345,836	-	3,345,836
Social & economic services	881,224	-	881,224
Culture & recreation	215,554	-	215,554
Capital projects	7,251,458	-	7,251,458
Debt service	4,453,734	-	4,453,734
Unrestricted	20,607,648	20,439,917	41,047,565
Total Net Position	137,905,378	47,309,364	185,214,742
Total Liabilities, deferred inflows of resources and Net Position	\$ 199,657,273	\$ 63,377,336	\$ 263,034,609

See accompanying notes to the financial statements



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Flathead County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental activities:							
General government	\$ 17,264,238	\$ 3,704,324	\$ 863,712	\$ 44,115	\$ (12,652,087)	\$ -	\$ (12,652,087)
Public safety	18,696,144	965,045	8,229,656	16,496	(9,484,947)	-	(9,484,947)
Public works	10,416,539	413,588	736,024	1,530,161	(7,736,766)	-	(7,736,766)
Public health	16,565,615	7,868,694	6,305,168	-	(2,391,753)	-	(2,391,753)
Social and economic services	5,251,752	110,010	4,010,740	83,240	(1,047,762)	-	(1,047,762)
Culture and recreation	4,824,248	709,728	158,878	-	(3,955,642)	-	(3,955,642)
Interest and fiscal charges	230,662	-	-	-	(230,662)	-	(230,662)
Total Governmental Activities	<u>73,249,198</u>	<u>13,771,389</u>	<u>20,304,178</u>	<u>1,674,012</u>	<u>(37,499,619)</u>	<u>-</u>	<u>(37,499,619)</u>
Business-type Activities:							
Sheriff's office commissary	39,774	83,542	-	-	-	43,768	43,768
Solid waste/landfill	8,194,988	8,164,677	87,409	-	-	57,098	57,098
FEC improvement fund	177,900	-	-	-	-	(177,900)	(177,900)
Total Business-Type Activities	<u>8,412,662</u>	<u>8,248,219</u>	<u>87,409</u>	<u>-</u>	<u>-</u>	<u>(77,034)</u>	<u>(77,034)</u>
Total Primary Government	<u>\$ 81,661,860</u>	<u>\$ 22,019,608</u>	<u>\$ 20,391,587</u>	<u>\$ 1,674,012</u>	<u>(37,499,619)</u>	<u>(77,034)</u>	<u>(37,576,653)</u>
General revenues:							
Taxes for general purposes					43,199,461	-	43,199,461
Unrestricted grants and contributions					8,379,306	-	8,379,306
Unrestricted investment earnings					472,197	111,167	583,364
Miscellaneous					934,121	474,597	1,408,718
Transfers - net					5,686	(5,686)	-
Total General Revenues and Transfers					<u>52,990,771</u>	<u>580,078</u>	<u>53,570,849</u>
Special items					(2,284,855)	-	(2,284,855)
Total general revenues, transfers and special items					<u>50,705,916</u>	<u>580,078</u>	<u>51,285,994</u>
Change in Net Position					<u>13,206,297</u>	<u>503,044</u>	<u>13,709,341</u>
Net Position - Beginning of Year					124,765,852	46,805,520	171,571,372
Restatements					(66,771)	800	(65,971)
Net Position - Beginning of Year - restated					<u>124,699,081</u>	<u>46,806,320</u>	<u>171,505,401</u>
Net Position - End of Year					<u>\$ 137,905,378</u>	<u>\$ 47,309,364</u>	<u>\$ 185,214,742</u>

See accompanying notes to the financial statements



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Flathead County, Montana
Balance Sheet
Governmental Funds
June 30, 2021

	2110		2300		2969		4012		Other	Total
	General	Road	Sheriff	Health Clinic	County Building	Funds	Governmental	Governmental		
Assets										
Cash and Investments	\$ 6,163,031	\$ 3,501,220	\$ 4,768,199	\$ 675,158	\$ 16,134,330	\$ 37,518,248		\$ 68,760,186		
Taxes and Assessments Receivable, Net	372,055	175,462	453,992	-	-	767,162		1,768,671		
Special Assessments Receivable	-	-	-	-	-	2,820,756		2,820,756		
Accounts Receivable, Net	490	-	5,611	141,530	-	543,730		691,361		
Loan Receivable	6,908,758	-	-	-	-	-		6,908,758		
Interest Receivable	31,001	-	-	-	5,308	5,361		41,670		
Due from Other Funds	240,825	-	-	-	-	31,539		272,364		
Due from Other Governments	7,600	37,773	41,549	-	-	1,855,104		1,942,026		
Prepaid Expenditures	85,474	-	-	-	-	1,746		87,220		
Inventories	-	1,349,955	-	-	-	406,063		1,756,018		
Advances	-	-	-	-	-	140,000		140,000		
Total Assets	\$ 13,809,234	\$ 5,064,410	\$ 5,269,351	\$ 816,688	\$ 16,139,638	\$ 44,089,709		\$ 85,189,030		
Liabilities										
Accounts Payable	\$ 86,295	\$ 1,087,321	\$ 110,680	\$ 57,119	\$ 507,633	\$ 1,898,359		\$ 3,747,407		
Accrued Payroll	240,954	89,505	203,522	-	-	653,579		1,187,560		
Due to Other Funds	-	-	-	-	-	272,364		272,364		
Unearned Revenue	-	-	-	-	-	389,403		389,403		
Due to others	-	-	-	759,569	-	-		759,569		
Deposits Payable	-	-	-	-	-	8,100		8,100		
Total Liabilities	327,249	1,176,826	314,202	816,688	507,633	3,221,805		6,364,403		
Deferred Inflows of Resources										
Unavailable revenue-taxes & special assessments	403,056	175,462	453,992	-	5,308	3,593,279		4,631,097		
Total Deferred Inflows of Resources	403,056	175,462	453,992	-	5,308	3,593,279		4,631,097		
Fund Balance										
Nonspendable:										
Inventory	-	1,349,955	-	-	-	406,063		1,756,018		
Prepaid Expenditures	85,474	-	-	-	-	1,746		87,220		
Restricted for:										
General Government	-	-	-	-	-	345,805		345,805		
Public Safety	-	-	4,501,157	-	-	1,305,151		5,806,308		
Public Works	-	2,362,167	-	-	-	776,328		3,138,495		
Public Health	-	-	-	-	-	3,265,060		3,265,060		
Social & Economic Services	-	-	-	-	-	853,517		853,517		
Culture & Recreation	-	-	-	-	-	122,628		122,628		
Debt Service	-	-	-	-	-	1,592,492		1,592,492		
Capital Projects	-	-	-	-	-	7,251,458		7,251,458		
Committed for:										
General Government	-	-	-	-	-	5,750,392		5,750,392		
Public Safety	-	-	-	-	-	4,057,975		4,057,975		
Public Works	-	-	-	-	-	292,086		292,086		
Public Health	-	-	-	-	-	1,075,846		1,075,846		
Social & Economic Services	-	-	-	-	-	1,239,341		1,239,341		
Culture & Recreation	-	-	-	-	-	1,846,459		1,846,459		
Capital Projects	-	-	-	-	15,626,697	7,123,818		22,750,515		
Unassigned	12,993,455	-	-	-	-	(31,540)		12,961,915		
Total Fund Balance	13,078,929	3,712,122	4,501,157	-	15,626,697	37,274,625		74,193,530		
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 13,809,234	\$ 5,064,410	\$ 5,269,351	\$ 816,688	\$ 16,139,638	\$ 44,089,709		\$ 85,189,030		

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, 2021

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

Total Fund Balances - Governmental Funds	\$	74,193,530
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		94,997,799
Other assets are not available for current-period expenditures and, therefore, are deferred in the funds.		4,631,097
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.		7,999,568
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		(10,570,783)
Net other post employment benefit obligation reported in the statement of net position does require the use of current financial resources and is not reported as a liability in government funds until actually due.		874
Contributions to the pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position		11,189,653
OPEB deferrals are are deferred inflows of resources on the Statement of Net Position		(689,477)
Pension plan deferrals are deferred inflows of resources on the Statement of Net Position		(4,071,137)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds		(39,663,505)
Accrued interest payable is included in net position but is excluded from fund balances until due and payable.		(112,241)
Net Position of Governmental Activities	\$	<u>137,905,378</u>

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenue, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2021

	General	Road	Sheriff	Health Clinic	County Building	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes and Assessments	\$ 9,031,004	\$ 4,397,201	\$ 11,168,871	\$ -	\$ -	\$ 18,816,271	\$ 43,413,347
Licenses and Permits	158,602	50,700	-	-	-	255,296	464,598
Intergovernmental Revenue	2,340,154	1,853,745	567,012	2,794,759	-	20,183,600	27,739,270
Charges for Services	2,116,519	212,689	762,081	4,221,434	-	4,844,469	12,157,192
Fines and Forfeitures	547,653	-	-	-	-	52,213	599,866
Miscellaneous Revenue	391,690	32,579	198,823	184,717	-	1,450,730	2,258,539
Investment Earnings	435,679	3	208	-	15,214	73,670	524,774
Total Revenues	<u>15,021,301</u>	<u>6,546,917</u>	<u>12,696,995</u>	<u>7,200,910</u>	<u>15,214</u>	<u>45,676,249</u>	<u>87,157,586</u>
Expenditures:							
Current Operations:							
General Government	9,006,973	-	262,585	-	-	4,447,515	13,717,073
Public Safety	307,558	-	11,073,971	-	-	6,842,965	18,224,494
Public Works	72,524	4,733,921	-	-	-	3,232,858	8,039,303
Public Health	863,576	-	244,564	5,132,998	-	9,599,078	15,840,216
Social and Economic Services	98,157	-	-	-	-	4,695,864	4,794,021
Culture and Recreation	41,983	-	-	-	-	4,232,601	4,274,584
Debt Service:							
Principal	-	-	-	-	-	643,615	643,615
Interest and Fiscal Charges	-	-	-	-	-	239,634	239,634
Capital Outlay	87,605	2,043,743	525,834	-	1,619,095	3,918,628	8,194,905
Miscellaneous	25,900	-	-	-	-	1,347,416	1,373,316
Total Expenditures	<u>10,504,276</u>	<u>6,777,664</u>	<u>12,106,954</u>	<u>5,132,998</u>	<u>1,619,095</u>	<u>39,200,174</u>	<u>75,341,161</u>
Excess (deficiency) of Revenues over (under) Expenditures	4,517,025	(230,747)	590,041	2,067,912	(1,603,881)	6,476,075	11,816,425
Other Financing Sources (Uses):							
Transfers in	820,000	1,127,653	-	334,246	14,408,181	10,226,281	26,916,361
Transfers (out)	(5,835,551)	(1,118,443)	(913,555)	(6,881)	-	(19,036,245)	(26,910,675)
Issuance of debt	-	-	-	-	-	35,591	35,591
Proceeds from the sale of general capital assets	600,000	-	46,095	-	-	29,830	675,925
Total Other Financing Sources and (Uses)	<u>(4,415,551)</u>	<u>9,210</u>	<u>(867,460)</u>	<u>327,365</u>	<u>14,408,181</u>	<u>(8,744,543)</u>	<u>717,202</u>
Special and Extraordinary Items							
Transfer (out) in operations	-	-	-	(4,448,250)	-	3,742,207	(706,043)
Total special and extraordinary items	-	-	-	(4,448,250)	-	3,742,207	(706,043)
Net Change in Fund Balances	101,474	(221,537)	(277,419)	(2,052,973)	12,804,300	1,473,739	11,827,584
Fund Balances - Beginning of Year	12,977,455	3,933,659	4,778,576	2,052,973	2,822,397	35,600,657	62,165,717
Restatements	-	-	-	-	-	200,229	200,229
Fund Balances - End of Year	<u>\$ 13,078,929</u>	<u>\$ 3,712,122</u>	<u>\$ 4,501,157</u>	<u>\$ -</u>	<u>\$ 15,626,697</u>	<u>\$ 37,274,625</u>	<u>\$ 74,193,530</u>

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

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

Net change in fund balances - total governmental funds	\$	11,827,584
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.		
- Capital assets purchased or constructed		8,194,905
- Depreciation expense		(5,544,649)
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.		
- Proceeds from the sale of capital assets		(675,925)
- Gain on the disposal of capital assets		(61,324)
Property taxes and RSID revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
		(213,864)
Investment earnings in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
		(79,166)
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.		
		169,721
The change in expenses due to the decrease in the liability for post employment benefits reported in the statement of activities does not consume current financial resources and, therefore, is not reported in the governmental funds.		
		115,131
On behalf 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		
		1,595,206
Employer contributions made to pension plans during the reporting period consume current financial resources and are reported as expenditures in the statement of revenue, 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		
		(3,391,325)
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.		
- Issuance of debt		(35,591)
- Principal payments on long-term debt		643,615
- Accrued interest on long-term debt		8,972
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.		
		2,231,819
Special items due to the consolidation of the Flathead Emergency Communication Center		
- Capital Assets Transferred, net		539,076
- Pension		(1,845,084)
- OPEB		(45,761)
- Compensated Absences		(227,043)
Change in Net Position of Governmental Activities	\$	<u>13,206,297</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Non - Departmental (200)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ 9,107,882	\$ 9,107,882	\$ 9,031,004	\$ (76,878)
Licenses and Permits	43,700	43,700	49,350	5,650
Intergovernmental	1,631,588	2,320,025	2,319,725	(300)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	77,027	84,427	152,634	68,207
Investment Earnings	314,650	314,650	309,018	(5,632)
Total Revenue	<u>11,174,847</u>	<u>11,870,684</u>	<u>11,861,731</u>	<u>(8,953)</u>
Expenditures				
Current				
General Government				
Personal Services	-	242,880	242,746	(134)
Operations	305,430	338,530	319,246	(19,284)
Public Safety				
Personal Services	-	149,448	149,448	-
Operations	20,000	20,000	20,000	-
Public Works				
Personal Services	-	60,288	60,288	-
Public Health				
Personal Services	-	110,153	110,153	-
Operations	160,000	283,652	283,824	172
Social and Economic Services				
Personal Services	-	31,600	31,600	-
Operations	74,757	74,757	66,557	(8,200)
Culture and Recreation				
Personal Services	-	40,916	40,915	(1)
Operations	-	-	-	-
Capital Outlay	-	37,130	37,222	92
Miscellaneous	28,000	28,000	25,900	(2,100)
Total Expenditures	<u>588,187</u>	<u>1,417,354</u>	<u>1,387,899</u>	<u>(29,455)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>10,586,660</u>	<u>10,453,330</u>	<u>10,473,832</u>	<u>20,502</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(780,353)	(780,353)	(774,864)	5,489
Proceeds on Sale of Capital Assets	-	600,000	600,000	-
Total Other Financing Sources (Uses)	<u>(780,353)</u>	<u>(180,353)</u>	<u>(174,864)</u>	<u>5,489</u>
Net Change in Fund Balance	<u>\$ 9,806,307</u>	<u>\$ 10,272,977</u>	<u>\$ 10,298,968</u>	<u>\$ 25,991</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Commissioners (201)

	<u>Budgeted Amounts</u>		Over (under)	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	50	50	129	79
Investment Earnings	-	-	-	-
Total Revenue	<u>50</u>	<u>50</u>	<u>129</u>	<u>79</u>
Expenditures				
Current				
General Government				
Personal Services	553,977	553,977	533,390	(20,587)
Operations	79,238	89,238	88,426	(812)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>633,215</u>	<u>643,215</u>	<u>621,816</u>	<u>(21,399)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(633,165)</u>	<u>(643,165)</u>	<u>(621,687)</u>	<u>21,478</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(12,144)	(12,144)	(12,144)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(12,144)</u>	<u>(12,144)</u>	<u>(12,144)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (645,309)</u>	<u>\$ (655,309)</u>	<u>\$ (633,831)</u>	<u>\$ 21,478</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Clerk & Recorder (202)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	700,800	1,344,800	1,349,337	4,537
Fines and Forfeitures	-	-	-	-
Miscellaneous	100	100	103	3
Investment Earnings	-	-	-	-
Total Revenue	<u>700,900</u>	<u>1,344,900</u>	<u>1,349,440</u>	<u>4,540</u>
Expenditures				
Current				
General Government				
Personal Services	297,142	307,142	294,305	(12,837)
Operations	65,790	81,790	69,377	(12,413)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	1,068	1,068
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>362,932</u>	<u>388,932</u>	<u>364,750</u>	<u>(24,182)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>337,968</u>	<u>955,968</u>	<u>984,690</u>	<u>28,722</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(14,488)	(14,488)	(14,488)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(14,488)</u>	<u>(14,488)</u>	<u>(14,488)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 323,480</u>	<u>\$ 941,480</u>	<u>\$ 970,202</u>	<u>\$ 28,722</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

Treasurer (203)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	50,500	50,500	59,163	8,663
Intergovernmental	-	-	-	-
Charges for Services	352,000	475,000	503,390	28,390
Fines and Forfeitures	-	-	-	-
Miscellaneous	300	300	1,940	1,640
Investment Earnings	280,000	135,000	126,661	(8,339)
Total Revenue	<u>682,800</u>	<u>660,800</u>	<u>691,154</u>	<u>30,354</u>
Expenditures				
Current				
General Government				
Personal Services	906,909	944,909	938,283	(6,626)
Operations	317,050	450,350	429,568	(20,782)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,223,959</u>	<u>1,395,259</u>	<u>1,367,851</u>	<u>(27,408)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(541,159)</u>	<u>(734,459)</u>	<u>(676,697)</u>	<u>57,762</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(61,505)	(61,505)	(61,505)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(61,505)</u>	<u>(61,505)</u>	<u>(61,505)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (602,664)</u>	<u>\$ (795,964)</u>	<u>\$ (738,202)</u>	<u>\$ 57,762</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Tax Appeal Board (205)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	5,251	5,251	1,417	(3,834)
Operations	220	220	61	(159)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>5,471</u>	<u>5,471</u>	<u>1,478</u>	<u>(3,993)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(5,471)</u>	<u>(5,471)</u>	<u>(1,478)</u>	<u>3,993</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (5,471)</u>	<u>\$ (5,471)</u>	<u>\$ (1,478)</u>	<u>\$ 3,993</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Plat Room/Surveyor (207)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	30,000	54,000	54,182	182
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	94	94
Investment Earnings	-	-	-	-
Total Revenue	30,000	54,000	54,276	276
Expenditures				
Current				
General Government				
Personal Services	241,144	276,364	273,983	(2,381)
Operations	54,335	75,335	68,844	(6,491)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	295,479	351,699	342,827	(8,872)
Excess (Deficiency) of Revenue				
Over Expenditures	(265,479)	(297,699)	(288,551)	9,148
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(49,325)	(49,325)	(49,325)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	(49,325)	(49,325)	(49,325)	-
Net Change in Fund Balance	\$ (314,804)	\$ (347,024)	\$ (337,876)	\$ 9,148

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Sheriff (209)

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

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	County Attorney (210)		Over (under)	
	Budgeted Amounts			
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	88,000	88,000	94,955	6,955
Fines and Forfeitures	25,000	53,000	51,360	(1,640)
Miscellaneous	-	-	147	147
Investment Earnings	-	-	-	-
Total Revenue	<u>113,000</u>	<u>141,000</u>	<u>146,462</u>	<u>5,462</u>
Expenditures				
Current				
General Government				
Personal Services	1,555,810	1,555,810	1,492,095	(63,715)
Operations	242,090	242,090	136,222	(105,868)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,797,900</u>	<u>1,797,900</u>	<u>1,628,317</u>	<u>(169,583)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,684,900)</u>	<u>(1,656,900)</u>	<u>(1,481,855)</u>	<u>175,045</u>
Other Financing Sources (Uses)				
Transfers in	28,000	-	-	-
Transfers (out)	(32,054)	(32,054)	(32,054)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(4,054)</u>	<u>(32,054)</u>	<u>(32,054)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,688,954)</u>	<u>\$ (1,688,954)</u>	<u>\$ (1,513,909)</u>	<u>\$ 175,045</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Justice Court (211)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	2,100	200	70	(130)
Intergovernmental	-	-	-	-
Charges for Services	-	-	174	174
Fines and Forfeitures	462,017	468,413	465,262	(3,151)
Miscellaneous	500	500	653	153
Investment Earnings	-	-	-	-
Total Revenue	<u>464,617</u>	<u>469,113</u>	<u>466,159</u>	<u>(2,954)</u>
Expenditures				
Current				
General Government				
Personal Services	513,358	513,358	495,250	(18,108)
Operations	59,038	59,038	32,541	(26,497)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>572,396</u>	<u>572,396</u>	<u>527,791</u>	<u>(44,605)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(107,779)</u>	<u>(103,283)</u>	<u>(61,632)</u>	<u>41,651</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(28,800)	(800)	(800)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(28,800)</u>	<u>(800)</u>	<u>(800)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (136,579)</u>	<u>\$ (104,083)</u>	<u>\$ (62,432)</u>	<u>\$ 41,651</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Maintenance - Cty Buildings (213)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	15,799	15,799
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>15,799</u>	<u>15,799</u>
Expenditures				
Current				
General Government				
Personal Services	487,065	487,065	456,474	(30,591)
Operations	454,850	454,850	394,814	(60,036)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	6,131	6,131
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>941,915</u>	<u>941,915</u>	<u>857,419</u>	<u>(84,496)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(941,915)</u>	<u>(941,915)</u>	<u>(841,620)</u>	<u>100,295</u>
Other Financing Sources (Uses)				
Transfers in	1,000	1,000	1,000	-
Transfers (out)	(145,960)	(145,960)	(145,960)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(144,960)</u>	<u>(144,960)</u>	<u>(144,960)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,086,875)</u>	<u>\$ (1,086,875)</u>	<u>\$ (986,580)</u>	<u>\$ 100,295</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Elections (214)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,500	3,500	4,608	1,108
Fines and Forfeitures	-	-	-	-
Miscellaneous	50	50	216	166
Investment Earnings	-	-	-	-
Total Revenue	<u>3,550</u>	<u>3,550</u>	<u>4,824</u>	<u>1,274</u>
Expenditures				
Current				
General Government				
Personal Services	224,493	170,975	138,462	(32,513)
Operations	283,275	70,442	35,381	(35,061)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>507,768</u>	<u>241,417</u>	<u>173,843</u>	<u>(67,574)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(504,218)</u>	<u>(237,867)</u>	<u>(169,019)</u>	<u>68,848</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(74,925)	(74,925)	(74,925)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(74,925)</u>	<u>(74,925)</u>	<u>(74,925)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (579,143)</u>	<u>\$ (312,792)</u>	<u>\$ (243,944)</u>	<u>\$ 68,848</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Human Resources (215)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	144	144
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
Expenditures				
Current				
General Government				
Personal Services	175,340	175,340	174,525	(815)
Operations	31,780	74,280	60,762	(13,518)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>207,120</u>	<u>249,620</u>	<u>235,287</u>	<u>(14,333)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(207,120)</u>	<u>(249,620)</u>	<u>(235,143)</u>	<u>14,477</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(39,966)	(79,966)	(39,966)	40,000
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(39,966)</u>	<u>(79,966)</u>	<u>(39,966)</u>	<u>40,000</u>
Net Change in Fund Balance	<u>\$ (247,086)</u>	<u>\$ (329,586)</u>	<u>\$ (275,109)</u>	<u>\$ 54,477</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Office of Emergency Services (221)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	70,913	20,831	20,429	(402)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	175	175	567	392
Investment Earnings	-	-	-	-
Total Revenue	<u>71,088</u>	<u>21,006</u>	<u>20,996</u>	<u>(10)</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	116,025	116,025	77,030	(38,995)
Operations	70,520	70,520	54,949	(15,571)
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>186,545</u>	<u>186,545</u>	<u>131,979</u>	<u>(54,566)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(115,457)</u>	<u>(165,539)</u>	<u>(110,983)</u>	<u>54,556</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(10,617)	(10,617)	(10,617)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(10,617)</u>	<u>(10,617)</u>	<u>(10,617)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (126,074)</u>	<u>\$ (176,156)</u>	<u>\$ (121,600)</u>	<u>\$ 54,556</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Supt. of Schools (236)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,913	32,913	32,913	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	50	50	35	(15)
Investment Earnings	-	-	-	-
Total Revenue	<u>32,963</u>	<u>32,963</u>	<u>32,948</u>	<u>(15)</u>
Expenditures				
Current				
General Government				
Personal Services	149,091	149,091	149,162	71
Operations	9,350	9,350	5,791	(3,559)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>158,441</u>	<u>158,441</u>	<u>154,953</u>	<u>(3,488)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(125,478)</u>	<u>(125,478)</u>	<u>(122,005)</u>	<u>3,473</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(2,932)	(2,932)	(2,932)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,932)</u>	<u>(2,932)</u>	<u>(2,932)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (128,410)</u>	<u>\$ (128,410)</u>	<u>\$ (124,937)</u>	<u>\$ 3,473</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Fair (238)		Over (under)	
	Budgeted Amounts			
	Original	Final	Actual	Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	282,000	282,000	282,000	-
Transfers (out)	-	(500,000)	(500,000)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>282,000</u>	<u>(218,000)</u>	<u>(218,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 282,000</u>	<u>\$ (218,000)</u>	<u>\$ (218,000)</u>	<u>\$ -</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Information Technology (244)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,850	19,850	23,894	4,044
Fines and Forfeitures	-	-	-	-
Miscellaneous	203,616	203,616	203,865	249
Investment Earnings	-	-	-	-
Total Revenue	<u>223,466</u>	<u>223,466</u>	<u>227,759</u>	<u>4,293</u>
Expenditures				
Current				
General Government				
Personal Services	1,167,356	1,167,356	1,153,009	(14,347)
Operations	380,420	380,420	339,073	(41,347)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,547,776</u>	<u>1,547,776</u>	<u>1,492,082</u>	<u>(55,694)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,324,310)</u>	<u>(1,324,310)</u>	<u>(1,264,323)</u>	<u>59,987</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(190,736)	(190,736)	(190,736)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(190,736)</u>	<u>(190,736)</u>	<u>(190,736)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,515,046)</u>	<u>\$ (1,515,046)</u>	<u>\$ (1,455,059)</u>	<u>\$ 59,987</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Finance (1000)		Actual	Over (under)
	Budgeted Amounts			
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	500	500	2,335	1,835
Investment Earnings	-	-	-	-
Total Revenue	<u>500</u>	<u>500</u>	<u>2,335</u>	<u>1,835</u>
Expenditures				
Current				
General Government				
Personal Services	322,142	322,142	294,034	(28,108)
Operations	122,410	122,410	122,112	(298)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>444,552</u>	<u>444,552</u>	<u>416,146</u>	<u>(28,406)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(444,052)</u>	<u>(444,052)</u>	<u>(413,811)</u>	<u>30,241</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(51,435)	(51,435)	(51,435)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(51,435)</u>	<u>(51,435)</u>	<u>(51,435)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (495,487)</u>	<u>\$ (495,487)</u>	<u>\$ (465,246)</u>	<u>\$ 30,241</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Senior Center Buildings (1008)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	10,700	10,700
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>10,700</u>	<u>10,700</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	6,500	6,500	1,135	(5,365)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>6,500</u>	<u>6,500</u>	<u>1,135</u>	<u>(5,365)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(6,500)</u>	<u>(6,500)</u>	<u>9,565</u>	<u>16,065</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(11,850)	(11,850)	(11,850)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(11,850)</u>	<u>(11,850)</u>	<u>(11,850)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,350)</u>	<u>\$ (18,350)</u>	<u>\$ (2,285)</u>	<u>\$ 16,065</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Detention Facility (1104)

	<u>Budgeted Amounts</u>		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(490,000)	(1,310,085)	(1,310,084)	1
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(490,000)</u>	<u>(1,310,085)</u>	<u>(1,310,084)</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ (490,000)</u>	<u>\$ (1,310,085)</u>	<u>\$ (1,310,084)</u>	<u>\$ 1</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Non - Departmental (1107)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	135	135
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>135</u>	<u>135</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(135)</u>	<u>(135)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (135)</u>	<u>\$ (135)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

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

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Demersville Cemetery (1900)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	700	700	-	(700)
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	700	700	-	(700)
Excess (Deficiency) of Revenue				
Over Expenditures	(700)	(700)	-	700
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ (700)	\$ (700)	\$ -	\$ 700

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
General Election (1970)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	45,466	45,466	-
Operations	-	196,129	196,129	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>241,595</u>	<u>241,595</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(241,595)</u>	<u>(241,595)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (241,595)</u>	<u>\$ (241,595)</u>	<u>\$ -</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Primary Election (1971)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	7,852	7,852	-
Operations	-	9,727	9,727	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>17,579</u>	<u>17,579</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(17,579)</u>	<u>(17,579)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (17,579)</u>	<u>\$ (17,579)</u>	<u>\$ -</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Fire District Election (1974)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	199	199	-
Operations	-	6,918	6,918	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	7,117	7,117	-
Excess (Deficiency) of Revenue	-	(7,117)	(7,117)	-
Over Expenditures	-	(7,117)	(7,117)	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ (7,117)	\$ (7,117)	\$ -

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
School Election - Other (1976)

	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	59	59	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	59	59	-
Excess (Deficiency) of Revenue				
Over Expenditures	-	(59)	(59)	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ (59)	\$ (59)	\$ -

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Light Duty (1990)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	12,735	12,236	(499)
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>12,735</u>	<u>12,236</u>	<u>(499)</u>
Excess (Deficiency) of Revenue	<u>-</u>	<u>(12,735)</u>	<u>(12,236)</u>	<u>499</u>
Over Expenditures	<u>-</u>	<u>(12,735)</u>	<u>(12,236)</u>	<u>499</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (12,735)</u>	<u>\$ (12,236)</u>	<u>\$ 499</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
COVID-19 (2950)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	50,400	50,383	(17)
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>50,400</u>	<u>50,383</u>	<u>(17)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(50,400)</u>	<u>(50,383)</u>	<u>17</u>
Other Financing Sources (Uses)				
Transfers in	-	500,000	500,000	-
Transfers (out)	-	-	-	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 449,600</u>	<u>\$ 449,617</u>	<u>\$ 17</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021
Animal Shelter (4460)

	<u>Budgeted Amounts</u>			Over (under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	56,850	51,850	50,019	(1,831)
Intergovernmental	-	-	-	-
Charges for Services	59,400	53,900	53,066	(834)
Fines and Forfeitures	34,500	30,500	31,031	531
Miscellaneous	1,100	2,910	2,329	(581)
Investment Earnings	-	-	-	-
Total Revenue	<u>151,850</u>	<u>139,160</u>	<u>136,445</u>	<u>(2,715)</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	292,401	295,071	295,446	375
Operations	170,050	175,050	174,153	(897)
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>462,451</u>	<u>470,121</u>	<u>469,599</u>	<u>(522)</u>
Excess (Deficiency) of Revenue				
Over Expenditures	<u>(310,601)</u>	<u>(330,961)</u>	<u>(333,154)</u>	<u>(2,193)</u>
Other Financing Sources (Uses)				
Transfers in	37,000	37,000	37,000	-
Transfers (out)	(1,866)	(1,866)	(1,866)	-
Proceeds on Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>35,134</u>	<u>35,134</u>	<u>35,134</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (275,467)</u>	<u>\$ (295,827)</u>	<u>\$ (298,020)</u>	<u>\$ (2,193)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Totals			Over (under)
	Budgeted Amounts			
	Original	Final	Actual	
Revenue				
Property Taxes	\$ 9,107,882	\$ 9,107,882	\$ 9,031,004	\$ 76,878
Licenses and Permits	153,150	146,250	158,602	(12,352)
Intergovernmental	1,702,501	2,340,856	2,340,154	702
Charges for Services	1,286,463	2,071,963	2,116,519	(44,556)
Fines and Forfeitures	521,517	551,913	547,653	4,260
Miscellaneous	283,468	292,678	391,690	(99,012)
Investment Earnings	594,650	449,650	435,679	13,971
Total Revenue	<u>13,649,631.00</u>	<u>14,961,192</u>	<u>15,021,301</u>	<u>(60,109)</u>
Expenditures				
Current				
General Government				
Personal Services	6,599,078	6,925,177	6,690,652	234,525
Operations	2,411,776	2,667,676	2,316,321	351,355
Public Safety				
Personal Services	116,025	265,473	226,478	38,995
Operations	90,520	90,520	81,080	9,440
Public Works				
Personal Services	-	73,023	72,524	499
Public Health				
Personal Services	292,401	405,224	405,599	(375)
Operations	330,050	458,702	457,977	725
Social and Economic Services				
Personal Services	-	31,600	31,600	-
Operations	74,757	74,757	66,557	8,200
Culture and Recreation				
Personal Services	-	40,916	41,983	(1,067)
Operations	700	700	-	700
Capital Outlay	-	87,530	87,605	(75)
Miscellaneous	28,000	28,000	25,900	2,100
Total Expenditures	<u>9,943,307</u>	<u>11,149,298</u>	<u>10,504,276</u>	<u>645,022</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,706,324</u>	<u>3,811,894</u>	<u>4,517,025</u>	<u>(705,131)</u>
Other Financing Sources (Uses)				
Transfers in	348,000	820,000	820,000	-
Transfers (out)	(4,548,956)	(5,881,041)	(5,835,551)	(45,490)
Proceeds on Sale of Capital Assets	-	600,000	600,000	-
Total Other Financing Sources (Uses)	<u>(4,200,956)</u>	<u>(4,461,041)</u>	<u>(4,415,551)</u>	<u>(45,490)</u>
Net Change in Fund Balance	<u>\$ (494,632)</u>	<u>\$ (649,147)</u>	<u>\$ 101,474</u>	<u>\$ 750,621</u>
Fund balances				
Beginning of year			12,977,455	
End of year			<u>\$ 13,078,929</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
Road Fund (2110) - Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Property taxes	\$ 4,365,359	\$ 4,365,359	\$ 4,397,201	\$ 31,842
Licenses and Permits	10,000	10,000	50,700	40,700
Intergovernmental	1,849,881	1,849,881	1,853,745	3,864
Charges for services	230,000	230,000	212,689	(17,311)
Other revenue				
Miscellaneous	15,000	15,000	32,579	17,579
Investment Earnings	-	-	3	3
Total Revenue	<u>6,470,240</u>	<u>6,470,240</u>	<u>6,546,917</u>	<u>76,677</u>
Expenditures				
Current				
Public Works				
Personal Services	2,770,322	2,770,322	2,403,989	(366,333)
Operations	4,095,432	4,095,432	2,329,932	(1,765,500)
Capital Outlay	-	-	2,043,743	2,043,743
Debt Service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>6,865,754</u>	<u>6,865,754</u>	<u>6,777,664</u>	<u>(88,090)</u>
Excess (deficiency) of revenue over expenditures	<u>(395,514)</u>	<u>(395,514)</u>	<u>(230,747)</u>	<u>164,767</u>
Other financing sources (uses)				
Transfers in	1,127,653	1,127,653	1,127,653	-
Transfers (out)	(811,377)	(1,111,377)	(1,118,443)	(7,066)
Total other financing sources (uses)	<u>316,276</u>	<u>16,276</u>	<u>9,210</u>	<u>(7,066)</u>
Net change in fund balances	<u>\$ (79,238)</u>	<u>\$ (379,238)</u>	<u>(221,537)</u>	<u>\$ 157,701</u>
Fund balances				
Beginning of year			3,933,659	
End of year			<u>\$ 3,712,122</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
Sheriff Fund (2300) - Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Taxes and Assessments	\$ 11,095,048	\$ 11,095,048	\$ 11,168,871	\$ 73,823
Intergovernmental	567,012	567,012	567,012	-
Charges for services	408,100	708,100	762,081	53,981
Other revenue				
Miscellaneous	161,562	186,287	198,823	12,536
Investment Earnings	-	-	208	208
Total Revenue	<u>12,231,722</u>	<u>12,556,447</u>	<u>12,696,995</u>	<u>140,548</u>
Expenditures				
Current				
General Government				
Personal Services	205,529	205,529	206,613	1,084
Operations	55,500	55,500	55,972	472
Public Safety				
Personal Services	7,466,050	7,466,050	7,174,807	(291,243)
Operations	4,027,396	4,027,396	3,899,164	(128,232)
Public Health				
Personal Services	244,253	244,253	220,679	(23,574)
Operations	26,030	26,030	23,885	(2,145)
Capital Outlay	501,500	558,000	525,834	(32,166)
Total Expenditures	<u>12,526,258</u>	<u>12,582,758</u>	<u>12,106,954</u>	<u>(475,804)</u>
Excess of revenue over expenditures	<u>(294,536)</u>	<u>(26,311)</u>	<u>590,041</u>	<u>616,352</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(533,376)	(833,376)	(913,555)	(80,179)
Proceeds on sale of capital assets	35,000	35,000	46,095	11,095
Total other financing sources (uses)	<u>(498,376)</u>	<u>(798,376)</u>	<u>(867,460)</u>	<u>(69,084)</u>
Net change in fund balances	<u>\$ (792,912)</u>	<u>\$ (824,687)</u>	<u>(277,419)</u>	<u>\$ 547,268</u>
Fund balances				
Beginning of year			<u>4,778,576</u>	
End of year			<u>\$ 4,501,157</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
Health Clinic (2969) - Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (under)</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenue				
Intergovernmental	\$ 1,824,000	\$ 2,792,000	\$ 2,794,759	\$ 2,759
Charges for services	4,106,308	4,106,308	4,221,434	115,126
Other revenue				
Miscellaneous	235,880	235,880	184,717	(51,163)
Total Revenue	<u>6,166,188</u>	<u>7,134,188</u>	<u>7,200,910</u>	<u>66,722</u>
Expenditures				
Current				
Public Health				
Personal Services	4,257,186	4,257,186	3,151,927	(1,105,259)
Operations	1,624,878	6,263,560	1,981,071	(4,282,489)
Capital Outlay	-	-	-	-
Total Expenditures	<u>5,882,064</u>	<u>10,520,746</u>	<u>5,132,998</u>	<u>(5,387,748)</u>
Excess of revenue over expenditures	<u>284,124</u>	<u>(3,386,558)</u>	<u>2,067,912</u>	<u>5,454,470</u>
Other financing sources (uses)				
Transfers in	35,000	369,246	334,246	(35,000)
Transfers (out)	(7,555)	(7,555)	(6,881)	674
Total other financing sources (uses)	<u>27,445</u>	<u>361,691</u>	<u>327,365</u>	<u>(34,326)</u>
Special and Extraordinary Items				
Transfer (out) in operations	-	-	(4,448,250)	(4,448,250)
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>(4,448,250)</u>	<u>(4,448,250)</u>
Net change in fund balances	<u>\$ 311,569</u>	<u>\$ (3,024,867)</u>	(2,052,973)	<u>\$ 971,894</u>
Fund balances				
Beginning of year			<u>2,052,973</u>	
Restatement			-	
End of year			<u>\$ -</u>	

See accompanying notes to the financial statements



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Flathead County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities			Governmental Activities
	Major Enterprise Funds		Totals	Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Fund		
Assets				
Current Assets:				
Cash and Investments	\$ 11,136,232	\$ 409,571	\$ 11,545,803	\$ 9,095,180
Taxes and Assessments Receivable, net	344,542	-	344,542	-
Accounts Receivable, net	252,319	1,060	253,379	-
Prepaid Expenses	41,614	-	41,614	-
Interest Receivable	11,170	135	11,305	2,992
Advances	909	-	909	-
Total Current Assets	11,786,786	410,766	12,197,552	9,098,172
Noncurrent Assets:				
Restricted cash and investments	22,814,563	-	22,814,563	-
Capital assets:				
Capital Assets - Land	5,937,141	-	5,937,141	-
Capital Assets - Construction in Progress	1,471,622	-	1,471,622	-
Capital Assets - Depreciable, net	19,460,684	-	19,460,684	-
Special Assessment Receivable	561,791	-	561,791	-
Other post employment benefits (OPEB)	57	-	57	-
Total Noncurrent Assets	50,245,858	-	50,245,858	-
Total Assets	62,032,644	410,766	62,443,410	9,098,172
Deferred outflows of resources				
Contribution to pension plans in current fiscal year	388,035	-	388,035	-
Total deferred outflows of resources	388,035	-	388,035	-
Total Assets and Deferred Outflows of Resources	\$ 62,420,679	\$ 410,766	\$ 62,831,445	\$ 9,098,172
Current Liabilities:				
Accounts Payable	\$ 565,044	\$ 4,673	\$ 569,717	\$ 587,993
Accrued Payroll	71,731	-	71,731	-
Liability for Compensated Absences - Current portion	200,117	-	200,117	-
Total Current Liabilities	836,892	4,673	841,565	587,993
Noncurrent Liabilities:				
Landfill closure and postclosure liability	13,254,785	-	13,254,785	-
Liability for Compensated Absences - Net of Current Portion	66,706	-	66,706	-
Net pension liability	1,697,975	-	1,697,975	-
Total Noncurrent Liabilities	15,019,466	-	15,019,466	-
Total Liabilities	15,856,358	4,673	15,861,031	587,993
Deferred Inflows of Resources				
Pension deferrals	132,289	-	132,289	-
OPEB deferrals	39,372	-	39,372	-
Total Deferred Inflows of Resources	171,661	-	171,661	-
Net Position				
Net position, investment in capital assets	26,869,447	-	26,869,447	-
Unrestricted	19,523,213	406,093	19,929,306	8,510,179
Total Net Position	46,392,660	406,093	46,798,753	8,510,179
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 62,420,679	\$ 410,766	\$ 62,831,445	\$ 9,098,172

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, 2021

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

Total Net Position - Proprietary Funds	\$ 46,798,753
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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.

510,611

Net Position Business-Type Activities	<u>\$ 47,309,364</u>
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See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenue, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-type Activities			Governmental Activities
	Major Enterprise Fund	Nonmajor	Total	Internal Service
	Solid Waste Disposal	Enterprise Funds		
	Disposal	Funds	Total	Service
Operating Revenues:				
Charges for services	\$ 8,111,399	\$ 83,542	\$ 8,194,941	\$ 8,467,240
Miscellaneous revenues	532,746	13	532,759	585,916
Total Operating Revenues	<u>8,644,145</u>	<u>83,555</u>	<u>8,727,700</u>	<u>9,053,156</u>
Operating Expenses:				
Personnel	2,528,470	-	2,528,470	-
Supplies	660,201	6,635	666,836	-
Purchased Services	1,589,218	211,039	1,800,257	5,677,713
Fixed Charges	1,864,124	-	1,864,124	964,597
Depreciation	1,705,061	-	1,705,061	-
Total Operating Expenses	<u>8,347,074</u>	<u>217,674</u>	<u>8,564,748</u>	<u>6,642,310</u>
Operating Income (Loss)	<u>297,071</u>	<u>(134,119)</u>	<u>162,952</u>	<u>2,410,846</u>
Nonoperating Revenues:				
Intergovernmental revenue	87,409	-	87,409	-
Investment Earnings	106,748	2,738	109,486	28,018
Gain on Sale of Capital Assets	(58,162)	-	(58,162)	-
Total Nonoperating Revenues	<u>135,995</u>	<u>2,738</u>	<u>138,733</u>	<u>28,018</u>
Income Before Transfers	433,066	(131,381)	301,685	2,438,864
Transfers In	-	30,000	30,000	-
Transfers Out	(35,686)	-	(35,686)	-
Change in net position	<u>397,380</u>	<u>(101,381)</u>	<u>295,999</u>	<u>2,438,864</u>
Net Position - Beginning of Year	45,994,480	507,474	46,501,954	6,071,315
Restatements	800	-	800	-
Net Position - End of Year	<u>\$ 46,392,660</u>	<u>\$ 406,093</u>	<u>\$ 46,798,753</u>	<u>\$ 8,510,179</u>

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Net Position of Proprietary Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

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

Net Change in Net Position - Total Proprietary Funds \$ 295,999

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

Change in Net Position of Business-Type Activities 207,045
\$ 503,044

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-Type Activities			Governmental Activities
	Major Enterprise			Internal Service
	Solid Waste Disposal	Nonmajor Enterprise Funds	Total	
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 8,717,297	\$ 83,720	\$ 8,801,017	\$ 9,067,897
Cash Payments to Vendors	(2,547,438)	(213,069)	(2,760,507)	(6,219,605)
Cash Payments to Employees and Related Benefits	(2,324,277)	-	(2,324,277)	-
Net Cash Provided (Used) by Operating Activities	<u>3,845,582</u>	<u>(129,349)</u>	<u>3,716,233</u>	<u>2,848,292</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers to Other Funds	(35,686)	-	(35,686)	-
Transfers from Other Funds	-	30,000	30,000	-
Intergovernmental Operating Grants	87,409	-	87,409	-
Net Cash Provided by Non-Capital Financing Activities	<u>51,723</u>	<u>30,000</u>	<u>81,723</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital assets	18,000	-	18,000	-
Acquisition and Construction of Capital Assets	(4,409,909)	-	(4,409,909)	-
Net Cash Used by Capital and Related Financing Activities	<u>(4,391,909)</u>	<u>-</u>	<u>(4,409,909)</u>	<u>-</u>
Cash Flows from Investing Activities:				
Interest on Investments	150,136	4,478	154,614	35,087
Net Cash Provided by Investing Activities	<u>150,136</u>	<u>4,478</u>	<u>154,614</u>	<u>35,087</u>
Net Change in Cash and Cash Equivalents	(344,468)	(94,871)	(439,339)	2,883,379
Cash and Cash Equivalents at Beginning of Year	<u>34,295,263</u>	<u>504,442</u>	<u>34,799,705</u>	<u>6,211,801</u>
Cash and Cash Equivalents at End of Year	<u>\$ 33,950,795</u>	<u>\$ 409,571</u>	<u>\$ 34,360,366</u>	<u>\$ 9,095,180</u>
Shown on the Statement of Fund Net Position as:				
Cash and Investments	\$ 11,136,232	\$ 409,571	\$ 11,545,803	\$ 9,095,180
Restricted Cash and Investments	22,814,563	-	22,814,563	-
Total Cash and Cash Equivalents at End of Year	<u>\$ 33,950,795</u>	<u>\$ 409,571</u>	<u>\$ 34,360,366</u>	<u>\$ 9,095,180</u>
Reconciliation of Income from Operations to Cash from Operations				
Operating Income	\$ 297,071	\$ (134,119)	\$ 162,952	\$ 2,410,846
Adjustments to Reconcile Operating Income to Net Cash				
Operating Activities:				
Changes in Assets, Deferred Outflows of Resources Liabilities and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable, Net	(11,873)	165	(11,708)	14,741
Decrease in Assessments Receivable, Net	85,025	-	85,025	-
(Decrease) Increase in Accounts Payable	(77,039)	4,605	(72,434)	350,591
(Decrease) Increase in Prepaid Expense	(41,614)	-	(41,614)	72,114
Increase in Compensated Absences Payable	38,978	-	38,978	-
Increase in Accrued Payroll	12,796	-	12,796	-
Non-Cash Items:				
Depreciation	1,705,061	-	1,705,061	-
Increase in Landfill Closure/Postclosure Liability	1,684,758	-	1,684,758	-
Increase in Pension Payable	120,211	-	120,211	-
Increase in OPEB Liability	32,208	-	32,208	-
Net Cash Provided by Operating Activities	<u>\$ 3,845,582</u>	<u>\$ (129,349)</u>	<u>\$ 3,716,233</u>	<u>\$ 2,848,292</u>

See accompanying notes to the financial statements



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Flathead County, Montana
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	<u>Custodial Funds</u>			
	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>	<u>External Investment Pool</u>	<u>Total Custodial Funds</u>
Assets				
Cash and Investments	\$ -	\$ 7,583,606	\$ 106,935,053	\$ 114,518,659
Taxes Receivables	-	3,675,210	3,188,659	6,863,869
Accounts Receivable, net	-	199,117	82,385	281,502
Lease Receivable	-	2,803,372	-	2,803,372
Note Receivable	-	49,022	-	49,022
Development properties	-	1,845,486	-	1,845,486
Land	-	2,344,799	-	2,344,799
Depreciable capital assets	-	5,016,061	-	5,016,061
Total Assets	<u>\$ -</u>	<u>\$ 23,516,673</u>	<u>\$ 110,206,097</u>	<u>\$ 133,722,770</u>
Liabilities				
Accounts Payable	\$ -	\$ 254,077	\$ -	\$ 254,077
Deposits Payable	-	19,900	-	19,900
Notes Payable	-	8,671,257	-	8,671,257
Pollution Remediation Liability	-	37,040	-	37,040
Total Liabilities	<u>-</u>	<u>8,982,274</u>	<u>-</u>	<u>8,982,274</u>
Deferred Inflows of Resources				
Deferred Inflows of Resources	<u>-</u>	<u>2,932,826</u>	<u>-</u>	<u>2,932,826</u>
Net Position				
Restricted for:				
Pool Participants				
Individual, organization and other governments	<u>-</u>	<u>11,601,573</u>	<u>110,206,097</u>	<u>121,807,670</u>
Total Net Position	<u>-</u>	<u>11,601,573</u>	<u>110,206,097</u>	<u>121,807,670</u>
Total Liabilities, deferred inflows of resources and net position	<u>\$ -</u>	<u>\$ 23,516,673</u>	<u>\$ 110,206,097</u>	<u>\$ 133,722,770</u>

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, 2021

	Investment Trust Funds	Custodial Funds		Total Custodial Funds
		Custodial Funds	External Investment Pool	
Additions:				
Contributions				
Tax for other governments	\$ -	\$ 75,282,106	\$ 77,217,397	\$ 152,499,503
Interest Income	-	31,019	399,401	430,420
Miscellaneous	-	28,393,898	179,035,597	207,429,495
Total Additions	-	103,707,023	256,652,395	360,359,418
Deductions:				
Payments to other governments	-	104,772,674	274,492,134	379,264,808
Total Deductions	-	104,772,674	274,492,134	379,264,808
Change in Net Position	-	(1,065,651)	(17,839,739)	(18,905,390)
Net Position - Beginning of Year	124,921,681	-	-	-
Restatements	(124,921,681)	12,667,224	128,045,836	140,713,060
Net Position - End of Year	\$ -	\$ 11,601,573	\$ 110,206,097	\$ 121,807,670

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, 2021

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

Flathead County implemented the following GASB pronouncement for the year ended June 30, 2021: Statement No. 84, *Fiduciary Activities*. The goal of this statement is to improve guidance regarding the identification of fiduciary activities for account and financial reporting purposes and how those activities should be reported. Due to the implementation of GASB 84 the County shows a restatement to the Investment Trust fund of \$124,921,681 and Custodial funds of \$140,713,060.

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 from the State and other local governments.

Fiduciary Component Unit

The Flathead County Economic Development Authority (FCEDA) is a fiduciary 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, 2021 is included in custodial funds in the statement of fiduciary net position and statement of changes in fiduciary net position. The complete financial statement for FCEDA can be obtained from the County's Finance Office.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 not a 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 fiduciary funds. The activities unrelated to County employees health insurance (Retirees, Airport and 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.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards 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.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basic Financial Statements (continued)

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. Fiduciary 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 collectible 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, 2021

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. Custodial funds have no measurement focus.

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 percent of the corresponding total for all funds of that category or type; and
- b. The same element(s) that met the 10 percent criterion above is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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.

Health Clinic Fund

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

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, 2021

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.

Custodial 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 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 fiduciary 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 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, 2021

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 fiduciary 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 prior month ending balance in relation to total pooled investments.

For the purposes 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 account 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 are recorded as expenditures when purchased; GAAP require 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, 2021

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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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 position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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:

<u>Assets</u>	<u>Primary Government Years</u>	<u>Component Unit Years</u>
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, 2021

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 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 Flathead County policy can be found in Note 15.

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, 2021

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 collection of prior years’ delinquencies.

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, 2021, are detailed as follows:

	Primary Government				Total cash, cash equivalents and investments	Fair Value Measurement using:
	Governmental Activities	Business-Type Activities	Custodial Funds	Custodial-Investment		
Cash on Hand	\$ 21,808	\$ -	\$ -	\$ -	\$ 21,808	
Cash in pooled bank deposits	57,385,099	26,227,757	4,967,300	60,377,133	148,957,289	
Cash in non-pooled bank deposits	197,299	-	972,710	-	1,170,009	
Cash with Fiscal Agents	717,695	-	-	-	717,695	
Pooled investments:						
Non-negotiable Certificates of Deposit	2,407,783	1,100,473	208,420	2,533,324	6,250,000	Level 2
U.S. Government Securities	7,319,660	3,345,438	633,596	7,701,305	18,999,999	Level 2
STIP	9,260,311	4,232,409	801,580	9,743,140	24,037,440	
Non-pooled investments:						
State Short-term Investment Pool (STIP)	-	-	-	26,580,151	26,580,151	
	<u>\$ 77,309,655</u>	<u>\$ 34,906,077</u>	<u>\$ 7,583,606</u>	<u>\$ 106,935,053</u>	<u>\$ 226,734,391</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, 2021

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 within accordance with the County's investment policy. Types of securities that may be pledged as collateral are detailed in Section 17-6-103, Montana Code Annotated (MCA).

Of the bank balances, \$3,750,000 was covered by federal depository insurance; \$151,957,648 was covered by securities held by the pledging bank's trust department but not in the County's name, \$19,000,000 was invested in US government backed securities, and \$50,617,591 was invested in STIP. Montana statutes state that the County may have pledged securities equal to 50% of its total bank deposits that are not insured or guaranteed. At June 30, 2021, the amount of collateral held for County deposits equaled or exceeded the amount required.

FCEDA has \$50,250 covered by federal depository insurance; \$902,560 was covered by securities held by the pledging banks trust department.

Cash with Fiscal Agent

Fiscal agent deposits of \$717,695 consist of deposits with trustees related to the payment of 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, 2021 the County's (primary government) pooled investment balances were as follows:

	Maturity in Years					Total	Rating
	Less than 1	1 - 2	2 - 3	3 - 4	4 - 5		
Primary Government Investments							
Non-negotiable Certificates of Deposit	\$ 5,000,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 6,250,000	NR
STIP	50,617,591	-	-	-	-	50,617,591	NR
Federal Home Loan Bank	-	-	1,000,000	2,000,000	16,000,000	19,000,000	AA+
Total Primary Government Investments	<u>\$ 55,617,591</u>	<u>\$ 1,250,000</u>	<u>\$ 1,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 16,000,000</u>	<u>\$ 75,867,591</u>	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

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 days' 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 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 government 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 counter party 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 from 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."

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.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

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, 2021.

**Statement of Net Position
Investment Pool Assets
June 30, 2021**

	Internal Portion					Total Investment Pool
	Governmental Activities	Business-Type Activities	Flathead Emergency Communications Center	Custodial Funds	Custodial-Investment	
Cash and Cash Equivalents	\$ 58,321,901.00	\$ 26,227,757	\$ -	\$ 5,940,010	\$ 60,377,133	\$ 150,866,801
Investments:						
Non-negotiable Certificates of Deposit	2,407,783	1,100,473	-	208,420	2,533,324	6,250,000
U.S. Government Securities	7,319,660	3,345,438	-	633,596	7,701,305	18,999,999
STIP	9,260,311	4,232,409	-	801,580	36,323,291	50,617,591
	<u>\$ 77,309,655</u>	<u>\$ 34,906,077</u>	<u>\$ -</u>	<u>\$ 7,583,606</u>	<u>\$ 106,935,053</u>	<u>\$ 226,734,391</u>

**Statement of Changes in Net Position
Investment Pool Assets
For the Fiscal Year Ended June 30, 2021**

	Internal Portion					Total Investment Pool
	Governmental Activities	Business-Type Activities	Flathead Emergency Communications Center	Custodial Funds	Custodial-Investment	
Additions:						
Interest Income	\$ 285,589	\$ 130,528	\$ -	\$ 25,856	\$ 300,480	\$ 742,453
Contributions	48,155,665	22,009,462	-	6,142,767	50,666,482	126,974,376
Total Additions	48,441,254	22,139,990	-	6,168,623	50,966,962	\$ 127,716,829
Deductions:						
Distributions	(27,845,752)	(22,344,207)	(2,650,024)	(8,489,092)	(68,928,577)	(130,257,652)
Change in Net Position	<u>20,595,502</u>	<u>(204,217)</u>	<u>(2,650,024)</u>	<u>(2,320,469)</u>	<u>(17,961,615)</u>	<u>(2,540,823)</u>
Beginning of Year	56,714,153	35,110,295	2,650,024	9,615,248	-	104,089,720
Restatements	-	-	-	288,827.00	124,896,668.00	125,185,495
End of Year	<u>\$ 77,309,655</u>	<u>\$ 34,906,078</u>	<u>\$ -</u>	<u>\$ 7,583,606</u>	<u>\$ 106,935,053</u>	<u>\$ 226,734,392</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 11,336,281	\$ 294,524	\$ (600,000)	\$ -	\$ -	\$ 11,030,805
Construction in Progress	306,289	3,180,694	-	(1,207,186)	-	2,279,797
Other Capital Assets:						
Buildings	45,359,584	115,422	(26,722)	1,114,883	-	46,563,167
Improvements-Other than buildings	14,600,693	197,669	(24,010)	-	-	14,774,352
Machinery & Equipment	39,331,831	2,740,174	(3,513,711)	92,303	-	38,650,597
Infrastructure	38,915,118	2,120,498	-	-	-	41,035,616
Intangibles	1,043,094	85,000	(84,553)	-	-	1,043,541
Total capital assets	150,892,890	8,733,981	(4,248,996)	-	-	155,377,875
Less: Accumulated Depreciation/Amortization on						
Buildings	(14,564,399)	(919,735)	6,413	-	-	(15,477,721)
Improvements-Other than buildings	(4,827,910)	(535,558)	24,010	-	-	(5,339,458)
Machinery & Equipment	(25,021,810)	(2,738,495)	3,163,555	-	(267,000)	(24,863,750)
Infrastructure	(12,544,342)	(1,276,211)	-	-	-	(13,820,553)
Intangibles	(896,697)	(74,650)	92,753	-	-	(878,594)
Total accumulated depreciation	(57,855,158)	(5,544,649)	3,286,731	-	(267,000)	(60,380,076)
Total Capital Assets (net)	\$ 93,037,732	\$ 3,189,332	\$ (962,265)	\$ -	\$ (267,000)	\$ 94,997,799

Capital asset activity for the business-type activities for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Restatements	Ending Balance
Capital assets not being depreciated:						
Land	\$ 5,937,141	-	-	-	-	\$ 5,937,141
Construction in Progress	4,239,248	3,676,069	-	(6,443,695)	-	1,471,622
Other Capital Assets:						
Buildings	932,745	-	(7,897)	813,755	-	1,738,603
Improvements-Other than buildings	18,911,943	20,800	(10,145)	2,099,592	-	21,022,190
Machinery & Equipment	8,329,386	713,041	(306,710)	807,308	-	9,543,025
Infrastructure	1,058,828	-	-	2,536,721	-	3,595,549
Intangibles	-	-	-	186,319	-	186,319
Total capital assets	39,409,291	4,409,910	(324,752)	-	-	43,494,449
Less: Accumulated Depreciation/Amortization on						
Buildings	(308,686)	(35,218)	2,281	-	-	(341,623)
Improvements-Other than buildings	(9,914,061)	(911,648)	6,763	-	-	(10,818,946)
Machinery & Equipment	(4,815,473)	(540,765)	239,545	-	800	(5,115,893)
Infrastructure	(131,110)	(180,166)	-	-	-	(311,276)
Intangibles	-	(37,264)	-	-	-	(37,264)
Total accumulated depreciation	(15,169,330)	(1,705,061)	248,589	-	800	(16,625,002)
Total Capital Assets (net)	\$ 24,239,961	\$ 2,704,849	\$ (76,163)	\$ -	\$ 800	\$ 26,869,447

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Governmental depreciation/amortization expense was allocated to functions as follows:

Governmental Activities:	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government	\$ 1,226,788.00	\$ 74,650	\$ 1,301,438
Public Safety	1,423,702	-	1,423,702
Public Works	2,038,905	-	2,038,905
Public Health	299,789	-	299,789
Social & Economic Services	220,949	-	220,949
Culture & Recreation	259,866	-	259,866
Total governmental activities depreciation/amortization expense	<u><u>\$ 5,469,999</u></u>	<u><u>\$ 74,650</u></u>	<u><u>\$ 5,544,649</u></u>

Business-type activities depreciation expense was allocated as follows:

Solid Waste/Landfill \$1,705,061

Fiduciary Component Unit-Flathead County Economic Development Association (FECDA)

The following is a summary of Fiduciary Component unit Capital Assets:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 3,098,234	\$ 4,641	\$ (758,076)	\$ 2,344,799
Other Capital Assets:				
Buildings	1,833,953	-		1,833,953
Improvements and infrastructure	4,697,110	-	(62,933)	4,634,177
Total capital assets	<u>9,629,297</u>	<u>4,641</u>	<u>(821,009)</u>	<u>8,812,929</u>
Less: Accumulated Depreciation/Amortization on				
Buildings	1,218,724	47,284		1,266,008
Improvements and infrastructure	64,876	122,865	(1,680)	186,061
Total accumulated depreciation	<u>1,283,600</u>	<u>170,149</u>	<u>(1,680)</u>	<u>1,452,069</u>
Total Capital Assets (net)	<u><u>\$ 8,345,697</u></u>	<u><u>\$ (165,508)</u></u>	<u><u>\$ (819,329)</u></u>	<u><u>\$ 7,360,860</u></u>

Fiduciary Component unit depreciation expense for FECDA was charged to functions as follows:

Community Development \$170,149

NOTE 4 - UNEARNED REVENUE

The County has recorded unearned revenues of \$389,403 for governmental activities. This includes advance ticket sales for the Fair of \$112,476 and advanced grants in the amounts of \$276,927.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM DEBT 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, 2021, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Direct placements					
Special Assessment Bonds	\$ 3,161,524	\$ -	\$ 306,308	\$ 2,855,216	\$ 305,204
GO Bond Debt	3,955,000	-	335,000	3,620,000	345,000
Direct borrowings					
Capital Lease	225,016	35,591	227,323	33,284	5,393
Compensated Absences	4,004,961	454,325	397,003	4,062,283	3,046,712
Total	<u>\$ 11,346,501</u>	<u>\$ 489,916</u>	<u>\$ 1,265,634</u>	<u>\$ 10,570,783</u>	<u>\$ 3,702,309</u>

Business-Type Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Solid Waste Comp Absences	\$ 227,845	\$ 38,978	\$ -	\$ 266,823	\$ 200,117

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM DEBT 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, 2021 were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Pymt	Balance June 30, 2021
SID #138 Big Mountain Construction	9/21/2004	2.5-5.0%	20 year	7/1/2025	\$ 523,000	Varies	\$ 150,000
SID #139 Sandy Hill Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	174,528	Varies	30,485
SID #140 Shady Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	152,777	Varies	67,952
SID #141 Williams Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	180,695	Varies	31,563
SID #143 Resthaven Drive	8/28/2008	4.60%	15 year	7/1/2023	344,000	Varies	54,000
SID #144 Lodgpole Drive	8/28/2008	4.60%	15 year	7/1/2023	430,820	Varies	70,820
SID #145 Snowghost Drive	8/28/2008	4.70%	20 year	7/1/2028	274,000	Varies	94,000
SID #146 Bad Rock Drive	6/3/2010	5.00%	20 year	7/1/2030	173,000	Varies	83,000
SID #147 Mennonite Road	8/31/2009	4.75%	20 year	7/1/2029	203,500	Varies	82,500
SID #149 Swan Horseshoe Drive	7/21/2010	5.20%	20 year	7/1/2030	368,000	Varies	178,000
SID #152 Berne Road	5/21/2012	4.75%	15 year	7/1/2027	49,310	Varies	21,000
SID #153 Monegan Road	7/20/2012	4.90%	20 year	7/1/1932	246,210	Varies	146,000
SID #154 Little Mountain	5/17/2013	3.95%	15 year	7/1/2028	137,800	Varies	270,790
SID #155 Taxable-Big Mountain	8/7/2014	4.00%	20 year	7/1/2034	360,000	Varies	72,000
SID #155 Non-Taxable Big Mountain	8/7/2014	3.60%	20 year	7/1/2034	720,000	Varies	537,634
SID #156 Bigfork Stormwater	9/15/2015	2.50%	20 year	7/1/2035	1,019,835	Varies	782,000
SID #157 Sandy Hill	7/24/2016	1.50%	10 year	7/1/2026	57,000	Varies	33,000
SID #158 River Butte Ranchettes	6/20/2020	2.80%	20 year	7/1/2040	162,805	Varies	150,472
<i>Total</i>					<u>\$ 5,577,280</u>		<u>\$ 2,855,216</u>

Annual requirement to amortize special assessment bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 305,204	\$ 97,124	\$ 402,328
2023	311,983	84,595	396,578
2024	260,649	73,087	333,736
2025	233,719	63,448	297,167
2026	215,232	54,881	270,113
2027-2031	908,198	167,883	1,076,081
2032-2036	582,008	41,639	623,647
2037-2041	38,223	2,721	40,944
Total	<u>\$ 2,855,216</u>	<u>\$ 585,378</u>	<u>\$ 3,440,594</u>

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

NOTE 5 - LONG-TERM DEBT 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 of 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, 2021 were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Loan Amount	Annual Payment	Balance June 30, 2021
911 Center	5/7/2019	3.0%-4.0%	10	7/1/2029	4,010,000	Varies	\$ 3,620,000

Annual requirement to amortize general obligation bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	345,000	116,925	\$ 461,925
2023	360,000	106,350	466,350
2024	370,000	95,400	465,400
2025	390,000	84,000	474,000
2026	395,000	72,225	467,225
2027-2030	1,760,000	143,150	1,903,150
Total	\$ 3,620,000	\$ 618,050	\$ 4,238,050

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Direct Borrowing: Capital Lease – Sheriff Fund

The County entered into a lease arrangement as lessee for financing a vehicle. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through the capital lease are as follows:

Vehicle	\$35,591
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The future minimum lease obligation and the net present value of the minimum lease payments as of June 30, 2021 are as follows:

For Fiscal Year Ended	Minimum Lease Obligation
2022	\$ 6,712
2023	6,712
2024	6,712
2025	6,712
2026	6,712
2027	3,915
Total minimum lease payments	\$ 37,475
Less: amount representing interest	(4,191)
Present Value of minimum lease payment	\$ 33,284

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Fiduciary Component Unit-FCEDA

During the year ended June 30, 2020, FCEDA entered into a loan agreement with CHS, Inc. for \$2,675,000 with interest at 0% until February 27, 2022 and thereafter at a rate of 3.18%. The note is secured by the development properties at 505 West Center St. and 55 4th Ave EN, Kalispell, Montana. Principal and interest are payable in installments on or before the 10th day following the closing of the sale of each mortgaged property, in the amount equal to the net proceeds from the sale. The note is due no later than February 27, 2023. Due to the interest-free period, an imputed, effective interest rate of 3.18% has been calculated with a corresponding discount deducted from the face amount of the note. At June 30, 2021, the unamortized discount was \$54,115 resulting in a net payable balance of \$1,762,499. During the year ended June 30, 2021, FCEDA sold the development property at 505 West Center St. for net proceeds of \$858,386 which were used to pay down the balance of this loan resulting in a gross loan balance of \$1,816,614 at June 30, 2021.

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% and 42 semi-annual payments of \$292,000 beginning November 25, 2018 upon which accrued, unpaid interest will be added to the loan principal. On March 18, 2019, the terms of the loan were modified to 29 semi-annual payments of \$245,000, with a balloon payment to satisfy the remaining principal and interest on November 25, 2033. The loan is partially secured by a mortgage on the Glacier Rail Park property. The balance of the loan at June 30, 2021 was \$6,908,758. The schedule of the minimum principal and interest payments is as follows:

	Flathead County Note		CHS Note	
	Principal	Interest	Principal	Interest
2022	\$ 215,786	\$ 274,214	\$ -	\$ -
2023	224,504	265,496	1,816,614	57,768
2024	233,574	256,426		
2025	243,010	246,990		
2026	252,828	237,172		
2027-2031	1,425,860	1,024,140		
2032-2036	1,738,116	711,884		
2037-2041	2,118,755	331,245		
2042	456,325	13,536		
Total	\$ 6,908,758	\$ 3,361,103	\$ 1,816,614	\$ 57,768

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Compensated Absences

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

NOTE 6 – PROPERTY TAXES

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

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

Taxable valuations, mill values and mill levies for November 2020 and May 2021 property tax billings were as follows:

	Taxable Valuation	Valuation of Tax Increment	Value of Mill	Mills Levied
County-Wide Levies	\$ 285,935,014	\$ 1,336,355	\$ 285,935	110.15
County Outside of Kalispell	236,963,739	701,176	236,964	5.99
County Outside of all Cities	189,049,383	-	189,049	25.07

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – PROPERTY TAXES (CONTINUED)

The county-wide taxable valuation excludes the incremental value of property within the tax increment district. There are four tax increment districts in the City of Kalispell and two in the City of Columbia Falls. The total incremental value of the tax increment districts is \$2,037,531. 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, one-half of the average rate of inflation for the past three years based on the Consumer Price Index (CPI) and certain other exceptions.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Protested Taxes

The County and other taxing districts within the County are contingently liable for refunds of property taxes under various tax appeals 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, 2021, taxes remaining under protest totaled \$426,877.

Rural Special Improvement Districts (RSIDs)

As of June 30, 2021, delinquent assessments on RSIDs were \$18,420. The delinquencies are due from various residential property owners. The County anticipates payment of the delinquencies from the land owners and will proceed with tax deeds on the property if the assessments are not paid current before the end of the RSID bond terms.

Construction Commitments

As of June 30, 2021, the County has construction commitments totaling \$8,082,499. The commitments were for the North Building Remodel, Detention Medical Office, Justice Center remodel, Rose Crossing Road project, West Valley Road project, Phase 3 green box site project and Phase V expansion.

Contingencies

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – LOAN RECEIVABLE

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

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 215,786	\$ 274,214	\$ 490,000
2023	224,504	265,496	490,000
2024	233,574	256,426	490,000
2025	243,010	246,990	490,000
2026	252,828	237,172	490,000
2027-2031	1,425,860	1,024,140	2,450,000
2032-2036	1,738,116	711,884	2,450,000
2037-2041	2,118,755	331,245	2,450,000
2042	456,325	13,536	469,861
Total	\$ 6,908,758	\$ 3,361,103	\$ 10,269,861

NOTE 9 - DEFICIT FUND BALANCES/NET POSITION

The following funds had deficit fund balances at year end:

Fund #/Name	Amount	Reason for Deficit	How deficit will be eliminated
3545 Snowghost RSID #145	\$ (3,378)	Expenditures exceeded revenues for FY 2021	Tax collection in FY 2022
3549 Swan Horseshoe RSID #149	\$ (11,182)	Expenditures exceeded revenues for FY 2021	Tax collection in FY 2022
3554 Little Mountain RSID #154	\$ (15,440)	Expenditures exceeded revenues for FY 2021	Tax collection in FY 2022

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Short-Term Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
1000-General Fund, Major governmental fund	2350-Big Mt Communications Site, Non major governmental fund	295
1000-General Fund, Major governmental fund	2889-Veterans Directive, Non major governmental fund	73,812
1000-General Fund, Major governmental fund	2916-BCC/Drug Investigation Team, Non major governmental fund	24,035
1000-General Fund, Major governmental fund	2922-High Intensity Drug Trafficking Area, Non major governmental fund	45,172
1000-General Fund, Major governmental fund	2928-War Supplemental Grant, Non major governmental fund	3,272
1000-General Fund, Major governmental fund	2931-Internet Crimes Against Children (ICAC), Non major governmental	37,479
1000-General Fund, Major governmental fund	2934-JAG Grant, Non Major governmental fund	10,999
1000-General Fund, Major governmental fund	2936-National Childrens Alliance, Non major governmental fund	12,319
1000-General Fund, Major governmental fund	2961-PREP Grant, Non major governmental fund	13,316
1000-General Fund, Major governmental fund	2965-Community youth Suicide Prevention, Non major governmental fund	19,762
1000-General Fund, Major governmental fund	2974-Consortia II/Ryan White, Non major governmental fund	364
3400-RSID Revolving Fund, Non major	3545-Snowghost RSID #145, Non major governmental fund	1,478
3400-RSID Revolving Fund, Non major	3549-Swan Horseshoe RSID #149, Non major governmental fund	12,740
3400-RSID Revolving Fund, Non major	3554-Little Mountain RSID #154, Non major governmental fund	17,321
		<u>\$ 272,364</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 operating transfers in and out during fiscal year 2021:

	Transfers in:							Total Transfers Out
	General	Road	Health Clinic	County Building	Nonmajor Governmental	Nonmajor Enterprise		
Transfers out:								
General Fund	\$ -	\$ 627,653	\$ -	\$ 3,565,084	\$ 1,642,814	\$ -	\$ -	\$ 5,835,551
Road	-	-	-	-	1,118,443	-	-	1,118,443
Sheriff	-	-	-	-	913,555	-	-	913,555
Health Clinic	-	-	-	-	6,881	-	-	6,881
Nonmajor governmental funds	820,000	500,000	334,246	10,843,097	6,538,902	-	-	19,036,245
Enterprise funds	-	-	-	-	5,686	30,000	-	35,686
Total transfers in	<u>\$ 820,000</u>	<u>\$ 1,127,653</u>	<u>\$ 334,246</u>	<u>\$ 14,408,181</u>	<u>\$ 10,226,281</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 26,946,361</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 - STATE-WIDE RETIREMENT PLANS

General Information about the Pension Plan(s):

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

Flathead County's Proportionate Sum of PERS, SRS and TRS pension amounts - combined:						
	<u>County's Proportionate Share Associated With</u>			<u>Total Pension</u>		
	<u>PERS</u>	<u>SRS</u>	<u>TRS</u>	<u>Amount</u>		
Net pension liability	\$ 32,685,737	\$ 8,675,743	\$ -	\$	41,361,480	
Deferred outflows of resources	\$ 7,469,588	\$ 4,108,100	\$ -	\$	11,577,688	
Deferred inflows of resources	\$ 2,546,529	\$ 1,656,897	\$ -	\$	4,203,426	
Pension expense	\$ 3,994,530	\$ 216,121	\$ -	\$	4,210,651	

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 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, 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, 2021

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, 2021

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 County's who received *special funding* is a participating employer.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

Not Special Funding

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

Fiscal Year	Member		Local Government	
	Hired	Hired	County	State
	<7/01/11	>7/01/11		
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 County 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 County and additional member contributions rates.
 - b. Effective July 1, 2013, the County are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
 - c. The portion of 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, 2021

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 \$33,951,150.

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The updated procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The 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, 2020, and 2019, are displayed below. The County's proportionate share equals the ratio of the County's contributions to the sum of all County and non-County 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 \$32,685,737 and the County's proportionate share was 1.23894 percent.

As of measurement date	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
County Proportionate Share	\$ 32,685,737	\$ 25,606,739	1.23894%	1.2250%	0.0139%
State of Montana Proportionate Share associated with the County	10,288,577	8,326,855	0.38998%	0.3984%	-0.0084%
Total	\$ 42,974,314	\$ 33,933,594	1.628920%	1.623380%	0.005540%

Changes in actuarial assumptions and methods

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

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

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 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. However, the County may have unique circumstances that will impact the County's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the County should disclose the amount of the expected resultant change in the County's proportionate share of the collective net pension liability, if known

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

Pension Expense

At June 30, 2020, the County recognized a Pension Expense of \$3,994,530 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$1,682,615 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

As of measurement date	Pension Expense as of 6/30/2020	Pension Expense as of 6/30/2019
County's Proportionate Share of PERS	\$ 3,994,530	\$ 2,816,821
County Grant Revenue - State of Montana Proportionate Share	1,682,615	565,305
Total	\$ 5,677,145	\$ 3,382,126

At June 30, 2020, 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	\$ 527,614	\$ 934,535
Projected Investment Earnings vs. Actual Investment Earnings	2,830,293	-
Changes in Assumptions	2,263,362	-
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	-	1,611,993
County Contributions Subsequent to the Measurement Date	1,848,318	
Total	\$ 7,469,587	\$ 2,546,528

\$1,848,318 reported as deferred outflows of resources related to pensions resulting from the county's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

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
2021	\$ (505,910)
2022	1,884,612
2023	988,928
2024	707,113
Thereafter	\$ -

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.34%
Admin Expense as % of Payroll	0.30%
General Wage Growth*	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 4.8%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January increases by the applicable percentage (provided below) each January, inclusive of all	
• Members hired on or after July 1, 2007	3.00%
• Members hired between July 1, 2007 & June 30, 2013	1.50%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.50%
• The 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Retirees	PR-2000 Combined Mortality Table with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average longterm capital market assumptions published in the *Survey of Capital Market Assumptions 2020 Edition* by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the *2020 OASDI Trustees Report* by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020, are summarized in the table below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	2.0%	0.11%
Domestic Equity	30.0%	6.19%
International Equity	16.0%	6.92%
Private Investments	14.0%	10.37%
Natural Resources	4.0%	3.43%
Real Estate	9.0%	5.74%
Core Fixed Income	20.0%	1.57%
Non-Core Fixed Income	5.0%	3.97%
Total	100%	

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

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

Discount Rate

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, 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 2123. 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.

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

The following presents the County’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, 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 (6.34%)	Current Discount Rate (7.34%)	1.0% Increase (8.34%)
County’s Net Pension Liability	\$44,989,981	\$32,685,737	\$22,350,256

PERS Disclosure for the defined contribution plan

The 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, 2020, the PERS-DCRP County did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 329 employers that have participants in the PERS-DCRP totaled \$775,195.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

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. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

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.

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 a 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.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

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

- 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.

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 employers. Member and County contribution rates are shown in the table below.

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

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

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

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

GASB Statement 68 allows a measurement date of up to 12 months before the County's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the County's NPL for June 30, 2020 and 2019, are displayed below. The County's proportionate share equals the ratio of the County's contributions to the sum of all employer contributions during the measurement period. The County recorded a liability of \$8,675,743 and the County's proportionate share was 7.1179 percent.

As of measurement date	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
County Proportionate Share	\$ 8,675,743	\$ 5,935,022	7.1179%	7.1165%	0.0014%
Total	\$ 8,675,743	\$ 5,935,022	7.1179%	7.1165%	0.0014%

Changes in actuarial assumptions and methods

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

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

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 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. However, the County may have unique circumstances that will impact the County's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the County should disclose the amount of the expected resultant change in the County's proportionate share of the collective net pension liability, if known.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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

Pension Expense

At June 30, 2020 measurement date, the County recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2020	Pension Expense as of 6/30/2019
County's Proportionate Share of SRS	\$ 692,097	\$ 216,121
Total	\$ 692,097	\$ 216,121

Recognition of Deferred Inflows and Outflows

At June 30, 2020, 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	\$ 392,871	\$ 2,431
Projected Investment Earnings vs. Actual Investment Earnings	1,066,479	-
Changes in Assumptions	1,784,498	1,350,720
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	303,746
County Contributions Subsequent to the Measurement Date	864,252	
Total	\$ 4,108,100	\$ 1,656,897

\$864,252 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

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
2021	\$ (213,974)
2022	569,486
2023	657,471
2024	573,969
Thereafter	\$ -

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

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

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.34%
Admin Expense as % of Payroll	0.16%
General Wage Growth*	3.50%
*includes Inflation at	2.40%
Merit Increases	0% to 6.3%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment	
• Requires 12 full months of retirement before GABA will be made	3.00%
• Members hired prior to July 1, 2007	1.50%
• Members hired on or after July 1, 2007	
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Retirees	PR-2000 Combined Mortality Table with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average longterm capital market assumptions published in the *Survey of Capital Market Assumptions 2020 Edition* by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the *2020 OASDI Trustees Report* by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2020, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash Equivalents	2.0%	0.11%
Domestic Equity	30.0%	6.19%
International Equity	16.0%	6.92%
Private Investments	14.0%	10.37%
Natural Resources	4.0%	3.43%
Real Estate	9.0%	5.74%
Core Fixed Income	20.0%	1.57%
Non-Core Fixed Income	5.0%	3.97%
Total	100%	

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

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

Discount Rate

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and 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 2120. 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.

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

The following presents the County's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, 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 (6.34%)	Current Discount Rate (7.34%)	1.0% Increase (8.34%)
County's Net Pension Liability	\$13,799,615	\$8,675,743	\$4,484,387

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. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description

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

County Active Participants	444
County Inactive Participants	10
Total Participants	454

Funding Policy

The County's other post-employment benefit (OPEB) consists of the above described post-employment healthcare benefits. The County has accounted for this OPEB cost on a pay-as-you-go basis. The governmental 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 to not fund the OPEB obligation.

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

The County's annual OPEB asset of \$931 was measured as of June 2021 and was determined by taking the results of the June 30, 2021 actuarial valuation.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

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

Changes in the Total OPEB Liability

	Total OPEB Asset Flathead County
Balance at July 1, 2020	\$ 124,981
Changes for the year:	
FECC Addition	7,108
Service Cost	(16,189)
Interest	2,866
Difference between expected and actual experience	(31,616)
Employer Contributions	(1,596)
Change in assumptions	(86,485)
	\$ (931)

For the year ended June 30, 2021, the County recognized OPEB expense of \$75,818. At June 30, 2021 the County reported deferred inflows of resources of \$728,849.

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

Sensitivity Analysis of Discount Rate			
	1% Decrease (1.18%)	Discount Rate (2.18%)	1% Increase (3.18%)
Total OPEB Liability	\$ 5,598	\$ (931)	\$ (6,149)

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

Health Care Sensitivity Analysis			
	1% Decrease (5.3%)	Trend Rate (6.3%)	1% Increase (7.3%)
Total OPEB Liability	\$ 289	\$ (931)	\$ (2,443)

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

NOTE 12 - POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

For the year ended June 30, 2021, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources Flathead County
Beginning Balance, restated	\$ (678,753)
FECC Addition	(38,654)
Differences between expected and actual experience	(31,011)
Current year amortization of experience differences	106,740
Current year amortization of assumption changes	(684)
Changes in Assumptions	<u>(86,487)</u>
Ending Balance	<u>\$ (728,849)</u>

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

Year ended June 30:	Flathead County
2021	\$ 18,246
2022	(84,171)
2023	(84,171)
2024	(84,171)
2025	(84,171)
Thereafter	<u>(410,411)</u>
Total	<u>\$ (728,849)</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 – FIDUCIARY COMPONENT UNIT-DEFERRED INFLOWS OF RESOURCES

The components of deferred inflows of resources are related to leases receivable. Of the balance, \$19,631 is related to a lease at the Gateway Community Center and \$2,913,195 is related to a lease at the Glacier Rail Park. See Note 6 for more information about these leases

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2021

NOTE 15 - RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the County as of June 30, 2021. These amounts are reported within the cash/investment account on the Statement of Net Position.

Description	Amount	Reason
Williams Lane RSID #141	\$ 7,854	Bond Covenant Requirement
Solid Waste	22,814,563	Restricted for closure and post closure care costs
	<u>\$ 22,822,417</u>	

NOTE 16 - FUND BALANCE

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

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

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

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action (board resolution) of the highest level of decision-making authority and does not lapse at year-end. The Flathead County Commissioners amended Resolution #2299\EC 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, Unassigned. For unrestricted funds, the order of spending will be: Committed, Assigned, Unassigned.

No specific circumstances exist in which unrestricted fund balance in the General Fund can be spent. It is determined 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, 2021

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	2969 Health Clinic	4012 County Building	Nonmajor Governmental Funds	Total Governmental Funds
Non Spendable:							
Inventories-materials for road & bridge	\$ -	\$1,349,955	\$ -	\$ -	\$ -	\$ 406,063	\$ 1,756,018
Prepaid Items	85,474	-	-	-	-	1,746	87,220
Restricted for:							
General government							
County planning services	-	-	-	-	-	295,027	295,027
Other purposes	-	-	-	-	-	50,778	50,778
Public Safety							
Emergency/Disaster preparedness	-	-	-	-	-	268,956	268,956
Search & Rescue services	-	-	-	-	-	138,347	138,347
Drug Trust Fund	-	-	-	-	-	341,148	341,148
Emergency Medical Services	-	-	-	-	-	210,952	210,952
Other Sheriff grants	-	-	-	-	-	345,748	345,748
Other Sheriff services	-	-	4,501,157	-	-	-	4,501,157
Public Works							
Road services	-	2,362,167	-	-	-	-	2,362,167
Noxious weed services	-	-	-	-	-	268,919	268,919
Junk vehicle grant	-	-	-	-	-	192,011	192,011
Gas Tax	-	-	-	-	-	304,155	304,155
Other purposes	-	-	-	-	-	11,243	11,243
Public Health							
General Health department services	-	-	-	-	-	1,156,010	1,156,010
Health Clinic	-	-	-	-	-	-	-
Mosquito services	-	-	-	-	-	82,936	82,936
Family Planning grant	-	-	-	-	-	440,010	440,010
Other Health Grants	-	-	-	-	-	1,586,104	1,586,104
Social & economic services							
Agency on Aging services	-	-	-	-	-	316,833	316,833
Nutrition services for aging	-	-	-	-	-	536,684	536,684
Culture & recreation							
Park & Recreation services	-	-	-	-	-	122,628	122,628
Debt Service	-	-	-	-	-	1,592,492	1,592,492
Capital Projects	-	-	-	-	-	7,251,458	7,251,458
Committed for:							
General government:							
General county government retirement	-	-	-	-	-	1,382,608	1,382,608
General county government group insurance	-	-	-	-	-	1,597,718	1,597,718
Other purposes	-	-	-	-	-	2,770,066	2,770,066
Public safety							
Fire Service	-	-	-	-	-	335,704	335,704
911 Emergency	-	-	-	-	-	2,104,052	2,104,052
Other purposes	-	-	-	-	-	1,618,219	1,618,219
Public works							
Bridge projects	-	-	-	-	-	292,086	292,086
Public health							
Home Health services	-	-	-	-	-	342,705	342,705
Animal Shelter Donations	-	-	-	-	-	733,141	733,141
Social & economic services							
Transportation services	-	-	-	-	-	808,141	808,141
Agency on Aging services	-	-	-	-	-	371,003	371,003
4H/Extension services	-	-	-	-	-	60,197	60,197
Culture & recreation:							
Parks	-	-	-	-	-	966,422	966,422
Library	-	-	-	-	-	486,112	486,112
Other purposes	-	-	-	-	-	393,925	393,925
Capital projects	-	-	-	-	15,626,697	7,123,818	22,750,515
Unassigned:	12,993,455	-	-	-	-	(31,540)	12,961,915
	<u>\$ 13,078,929</u>	<u>\$ 3,712,122</u>	<u>\$ 4,501,157</u>	<u>\$ -</u>	<u>\$ 15,626,697</u>	<u>\$ 37,274,625</u>	<u>\$ 74,193,530</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 17 - RESTATEMENT

The beginning government activities net position was decreased by \$66,771. The restatement was due to change in accumulated depreciation in the amount of \$267,000 and establishing chemical inventory for weed and park totaling \$(200,229). The beginning business activities net position was increased by \$800 due to an adjustment in accumulated depreciation. The fiduciary activities net position decreased by \$124,921,681 in the investment trust fund and increased net position by \$140,713,060 in the custodial funds. The restatement is due to the implementation of GASB 84.

NOTE 18 - LANDFILL CLOSURE AND POSTCLOSURE 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 postclosure 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 postclosure 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 \$13,254,785 reported as landfill closure and postclosure liability at June 30, 2021 represents the cumulative amount reported to date based on the use of 83.04% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$2,706,474 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure in 2021. 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 postclosure care costs. For the fiscal year ended June 30, 2021, Flathead County demonstrated its ability to handle closure and postclosure care costs by passing the local government financial test.

NOTE 19 - TAX ABATEMENTS

New & Expanding Industries

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

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

For fiscal year ended June 30, 2021, the County abated property taxes totaling \$44,057.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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.

Flathead Emergency Communications Center (FECC) Interlocal Agreement

The County and the Cities of Columbia Falls, Kalispell, and Whitefish entered into an interlocal agreement effective July 1, 2011 to establish an entity for the purpose of consolidated all dispatch services within the Flathead County. On November 3, 2020 Flathead County residents pass the creation of a special district for FECC funding. The creation of the special district dissolved the current interlocal agreement with the City of Columbia Falls, City of Kalispell, and City of Whitefish and the County as of Dec. 31, 2020.

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 fiduciary funds. Funds collected for incorporated cities and towns are periodically remitted to those entities by the County Treasurer. The County has not recorded any service charges for the services it provides other governmental entities.

NOTE 22 - RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in each of the past three fiscal years. There were no significant changes in how the County covered its risks in FY2021.

Insurance Policies

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 22 - RISK MANAGEMENT (CONTINUED)

Insurance Pools

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

Audited financial statements for the fiscal year ended September 30, 2021, are available from the Montana Association of Counties Property & Casualty Trust 2715 Skyway Drive Helena, MT 59602-1213.

Self Insurance

The County provides medical insurance coverage for its employees via a self-insured plan administered by Allegiance Benefit Plan Management, Inc. The plan provides medical, dental and vision benefits and is operated as an Internal Service Fund. It is funded by premiums charged to each department, based on employees in that department, premiums from retirees electing to remain under the County's plan, and prorated premiums from part-time eligible employees. For the period of July 1, 2020-June 30, 2021 the County paid \$1,154 per month for each covered full-time employee enrolled in the Traditional Plan. After a \$1,500 deductible for individual and \$4,500 deductible for family, the plan pays 75% of claims and the employee pays 25%. The employee's out-of-pocket maximum includes the annual deductibles and is \$4,000 for individual and \$8,000 for families. For each covered full-time employee enrolled in the high deductible health plan (HDHP) the County contributed \$1,035 per month towards the monthly premium and \$120 per month towards the employee's Health Savings Account. The HDHP has a \$5,000 deductible for individual and \$10,000 deductible for family, which is also the out-of-pocket maximum. After the out-of-pocket is met on either the Traditional or the HDHP, the plan pays 100%, up to a stop-loss amount of \$160,000.

The amount following entitled claims incurred includes an amount for incurred but not reported (IBNR) claims. These are estimates of claims that have not yet been received as of the balance sheet date. The IBNR has been calculated by Allegiance Benefit Plan Management, Inc. by statistically looking at claims reported after June 30th that occurred prior to that date and has reported that amount to the County to record as a liability.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 22 - RISK MANAGEMENT (CONTINUED)

A reconciliation of claims payable follows:

	June 30, 2020	June 30, 2021
Claims payable, beginning of year	\$ 899,922	\$ 237,402
Claims incurred	4,421,060	5,572,431
Claims paid	(5,083,580)	(5,221,840)
Claims payable, end of year	\$ 237,402	\$ 587,993

NOTE 23-SPECIAL ITEMS

On November 3, 2020 Flathead County residents passed the creation of a special district for Flathead Emergency Communication Center (FECC) funding. The creation of the special district dissolved the current interlocal agreement with the City of Kalispell, City of Whitefish, City of Columbia Falls and Flathead County. On January 1, 2021, FECC transferred the assets, liabilities, deferred outflows, and deferred inflows comprising its operations to the County. As a result of the transfer, the County recognized the following assets, deferred outflows, liabilities, deferred inflows, and net position:

	FECC
Transferred Assets	
Current assets	\$ 3,824,011
Capital assets	539,076
Total assets	4,363,087
Transferred Deferred Outflows	327,301
Total Transferred Assets and Deferred Outflows	\$ 4,690,388
Transferred Liabilities	
Current liabilities	\$ 252,086
Long-term liabilities	1,920,262
Total liabilities	2,172,348
Transferred Deferred Inflows	354,645
Total Transferred Liabilities and Deferred Inflows	\$ 2,526,993
Net Position of Transferred FECC Operation	
Net investment in capital assets	\$ 539,076
Unrestricted	1,624,319
Total Net Position	\$ 2,163,395

On May 31, 2021, the Health Clinic separated from the County and the operations of the Health Clinic were assumed by the nonprofit Greater Valley Health Center. The County transferred \$4,448,250 in cash to Greater Valley Health Center and recognized a loss of \$4,448,250 on the disposal of the Health Clinic operations as a special item.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 24-NOVEL CORONAVIRUS PANDEMIC

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

NOTE 25-SUBSEQUENT EVENT

On July 30, 2021 Flathead County received the first installment of the American Rescue Program Act of \$10,081,550. The County will receive a second payment approximately one year after the first payment.

REQUIRED SUPPLEMENTARY INFORMATION



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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.

Total OPEB Liability	2018	2019	2020	2021
Service Costs	\$ 53,633	\$ 6,664	\$ (9,796)	\$ (16,189)
Interest	31,203	26,665	8,891	2,866
Change in assumptions	1,138	(447,224)	(145,670)	(86,485)
Change in benefit Payments	(65,813)	(51,702)	(62,724)	(33,212)
FECC Additions	-	-	-	7,108
Net Change in total OPEB Liability	20,161	(465,597)	(209,299)	(125,912)
Total OPEB liability-beginning	779,716	799,877	334,280	124,981
Total OPEB liability-ending	\$ 799,877	\$ 334,280	\$ 124,981	\$ (931)
Covered-employee payroll	24,019,403	24,185,818	25,035,115	24,010,196
Total OPEB liability as a percentage of covered employee payroll	3.33%	1.38%	0.499%	-0.004%



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COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

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 benefit from the prior year trended forward an increment. 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, 2021

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

Benefits Not Included in the Valuation

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

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

Asset Valuation Method

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

Changes since Prior Valuation

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

Assumption	Description of Change
Discount Rate	Reduced from 2.66% to 2.18%
Participation Rate- Retirees and Spouses	Modified to reflect recent experience-13% participation of Retirees, 60% of those cover spouses
Medical and Premium Trend	Decreased from 7.5% graded to 6.3% graded

Valuation and Measurement Date

June 30, 2021

Census Data

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

Liability Components

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

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

Cost Method

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

Funding Policy

Pay as you go

Discount Rate

2.18% Source: S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2021

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

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

Payroll Growth

3.5% Source: 6/30/20 Pension Valuations

General Inflation

3.0% per year

Mortality Rate

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

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

Termination Before Retirement

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

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Disability Rate

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

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

Retirement Rate

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

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Participation Rate

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

Spousal Coverage

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

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

Lapse Rates 65+

From Review of recent experience

Age	Rate
65	90%
66	50%
67	100%

Medical Trend

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

Premium Trend

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

Administrative Cost and Trend Rate

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

Medical Aging Factors

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

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

Other Post-Employment Benefits (continued)
Actuarial Assumptions

Age Adjusted Medical Costs

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

Flathead County
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED
June 30, 2021
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years*

As of measurement date Reporting Date: PERS	2014	2015	2016	2017	2018	2019	2020	2021
Flathead County proportion of the net pension liability	2015	2016	2017	2018	2019	2020	2021	2021
Flathead County proportion of the net pension liability	1.374768%	1.412216%	1.459300%	1.552700%	1.118100%	1.136211%	1.238936%	
Flathead County proportionate share of the net pension liability	\$ 17,129,754	\$ 19,740,977	\$ 24,857,259	\$ 30,240,763	\$ 23,336,462	\$ 23,750,345	\$ 32,685,737	
State of Montana's proportionate share of the Net Pension Liability associated with the Employer	209,180	242,484	303,727	383,775	7,804,404	7,723,693	10,288,577	
Total net Pension Liability	<u>\$ 17,338,934</u>	<u>\$ 19,983,461</u>	<u>\$ 25,160,986</u>	<u>\$ 30,624,538</u>	<u>\$ 31,140,866</u>	<u>\$ 31,474,038</u>	<u>\$ 42,974,314</u>	
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	
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	109.40%	119.78%	142.20%	157.03%	126.64%	126.69%	157.00%	
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%	
SRS								
Flathead County proportion of the net pension liability	7.5972%	7.5758%	7.5052%	7.8308%	7.3953%	7.1165%	7.1179%	
Flathead County proportionate share of the net pension liability	\$ 3,161,708	\$ 7,302,997	\$ 13,185,018	\$ 5,958,999	\$ 5,559,173	\$ 5,935,022	\$ 8,675,743	
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	
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	64.35%	141.67%	248.86%	101.71%	96.89%	103.88%	143.55%	
Plan fiduciary net position as a percentage of the total pension liability	63.00%	75.40%	87.24%	81.30%	82.68%	81.89%	75.92%	
TRS								
Flathead County proportion of the net pension liability	0.005100%	0.002800%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Flathead County proportionate share of the net pension liability	\$ 77,998	\$ 45,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Montana's proportionate share of the Net Pension Liability associated with the Employer	56,089	38,198	-	-	-	-	-	-
Total net Pension Liability	<u>\$ 134,087</u>	<u>\$ 84,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Flathead County covered payroll	\$ 63,922	\$ 35,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flathead County proportionate share of the net pension liability as a percentage of its covered payroll	122.02%	128.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	

*The amounts presented for each fiscal year were determined as of June 30, the measurement date. Employer adjustments made in the current fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments 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, 2021
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.

PERS	2015	2016	2017	2018	2019	2020	2021
Contractually required contributions	\$ 1,358,088	\$ 1,461,082	\$ 1,612,201	\$ 1,557,453	\$ 1,612,397	\$ 1,667,024	\$ 1,848,318
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	1,848,318
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
Contributions as a percentage of covered payroll	8.53%	8.52%	8.37%	8.45%	8.60%	8.67%	8.77%
SRS	2015	2016	2017	2018	2019	2020	2021
Contractually required contributions	\$ 522,916	\$ 549,133	\$ 592,637	\$ 766,607	\$ 752,398	\$ 792,627	\$ 864,252
Contributions in relation to the contractually required contribution	522,916	549,133	592,637	766,607	752,398	792,627	864,252
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
Contributions as a percentage of covered payroll	10.14%	10.36%	10.12%	13.36%	13.17%	13.12%	13.12%
TRS	2015	2016	2017	2018	2019	2020	2021
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%

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

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 contributions 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, 2021

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, 2019 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	0.30%

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

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, 2021

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, 2019 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	0.16%

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

COUNTY OF FLATHEAD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

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, 2021

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 Districts 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 fiscal year 2014 thru fiscal year 2024. 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, 2021

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, 2021

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, 2021

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 percent
Salary increase	3.25 to 7.76 percent, including inflation for Non-University Members and 4.25% for University Members;
Investment rate of return	7.50 percent, 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
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	Special Revenue	Debt Service	Capital Project	Total
ASSETS				
Cash and Investments	\$ 21,492,508	\$ 1,560,953	\$ 14,464,787	\$ 37,518,248
Taxes and Assessments Receivable, Net	726,676	40,486	-	767,162
Special Assessments Receivable Deferred	-	2,820,756	-	2,820,756
Accounts Receivable, Net	543,730	-	-	543,730
Interest Receivable	963	302	4,096	5,361
Due from Other Funds	-	31,539	-	31,539
Due from Other Governments	1,838,608	-	16,496	1,855,104
Prepaid Expenditures	1,746	-	-	1,746
Inventories	406,063	-	-	406,063
Advances	140,000	-	-	140,000
Total Assets	<u>\$ 25,150,294</u>	<u>\$ 4,454,036</u>	<u>\$ 14,485,379</u>	<u>\$ 44,089,709</u>
LIABILITIES				
Accounts Payable	\$ 1,792,352	\$ -	\$ 106,007	\$ 1,898,359
Accrued Payroll	653,579	-	-	653,579
Due to Other Funds	240,825	31,539	-	272,364
Unearned Revenue	389,403	-	-	389,403
Deposits Payable	8,100	-	-	8,100
Total Liabilities	<u>3,084,259</u>	<u>31,539</u>	<u>106,007</u>	<u>3,221,805</u>
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments	727,639	2,861,544	4,096	3,593,279
Total Deferred Inflows of Resources	<u>727,639</u>	<u>2,861,544</u>	<u>4,096</u>	<u>3,593,279</u>
FUND BALANCE				
Nonspendable				
Inventory	406,063	-	-	406,063
Prepaid Expenditures	1,746	-	-	1,746
Restricted for:				
General Government	345,805	-	-	345,805
Public Safety	1,305,151	-	-	1,305,151
Public Works	776,328	-	-	776,328
Public Health	3,265,060	-	-	3,265,060
Social & Economic Services	853,517	-	-	853,517
Culture & Recreation	122,628	-	-	122,628
Debt Service	-	1,592,492	-	1,592,492
Capital Projects	-	-	7,251,458	7,251,458
Committed for:				
General Government	5,750,392	-	-	5,750,392
Public Safety	4,057,975	-	-	4,057,975
Public Works	292,086	-	-	292,086
Public Health	1,075,846	-	-	1,075,846
Social & Economic Services	1,239,341	-	-	1,239,341
Culture & Recreation	1,846,459	-	-	1,846,459
Capital Projects	-	-	7,123,818	7,123,818
Unassigned	(1)	(31,539)	-	(31,540)
Total Fund Balance	<u>21,338,396</u>	<u>1,560,953</u>	<u>14,375,276</u>	<u>37,274,625</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 25,150,294</u>	<u>\$ 4,454,036</u>	<u>\$ 14,485,379</u>	<u>\$ 44,089,709</u>



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Flathead County, Montana
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2021

	Special Revenue	Debt Service	Capital Project	Total
REVENUES				
Taxes and Assessments	\$ 17,841,897	\$ 964,595	\$ 9,779	\$ 18,816,271
Licenses and Permits	255,296	-	-	255,296
Intergovernmental Revenue	20,159,965	7,139	16,496	20,183,600
Charges for Services	4,844,469	-	-	4,844,469
Fines and Forfeitures	52,213	-	-	52,213
Miscellaneous Revenue	1,306,097	7,524	676,185	1,989,806
Investment Earnings	16,367	4,864	52,439	73,670
Total Revenues	<u>44,476,304</u>	<u>984,122</u>	<u>754,899</u>	<u>46,215,325</u>
EXPENDITURES				
Current Operations:				
General Government	4,363,127	-	84,388	4,447,515
Public Safety	6,842,965	-	-	6,842,965
Public Works	2,998,144	-	234,714	3,232,858
Public Health	9,599,078	-	-	9,599,078
Social and Economic Services	4,695,864	-	-	4,695,864
Culture and Recreation	4,201,215	-	31,386	4,232,601
Debt Service:				
Principal	2,307	641,308	-	643,615
Interest and Fiscal Charges	490	239,144	-	239,634
Capital Outlay	1,164,019	-	3,293,685	4,457,704
Miscellaneous	1,347,416	-	-	1,347,416
Total Expenditures	<u>35,214,625</u>	<u>880,452</u>	<u>3,644,173</u>	<u>39,739,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>9,261,679</u>	<u>103,670</u>	<u>(2,889,274)</u>	<u>6,476,075</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,353,484	21,725	4,851,072	10,226,281
Transfers (out)	(18,875,334)	-	(160,911)	(19,036,245)
Proceeds of General Long-Term Debt	35,591	-	-	35,591
Proceeds from the Sale of General Capital Assets	5,160	-	24,670	29,830
Total Other Financing Sources and Uses	<u>(13,481,099)</u>	<u>21,725</u>	<u>4,714,831</u>	<u>(8,744,543)</u>
SPECIAL AND EXTRAORDINARY ITEMS				
Transfer (out) in operations	2,999,518	-	742,689	3,742,207
Total special and extraordinary items	<u>2,999,518</u>	<u>-</u>	<u>742,689</u>	<u>3,742,207</u>
Net Change in Fund Balance	<u>(1,219,902)</u>	<u>125,395</u>	<u>2,568,246</u>	<u>1,473,739</u>
Fund Balance - Beginning	22,358,069	1,435,558	11,807,030	35,600,657
Restatements	200,229	-	-	200,229
Fund Balance - Ending	<u>\$ 21,338,396</u>	<u>\$ 1,560,953</u>	<u>\$ 14,375,276</u>	<u>\$ 37,274,625</u>



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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.

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 all financial transactions related to the establishment and maintenance of Vetville Park.

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.

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

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

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

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

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

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.

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

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

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.

Flathead Emergency Communication Center (2851) – 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 (2856) – 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 transactions pertaining to a grant to purchase equipment for the Sheriff's department.

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.

Community Development Block Grant (CDBG) (2940) – This fund accounts for all financial transactions pertaining to CDBG grants.

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

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

Montana Coronavirus Relief (2960) – This fund accounts for financial transactions directly related to the COVID-19 pandemic. This fund is supported by federal grant issued by the U.S. Treasury.

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.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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 Grants (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.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

CARES Act (2991) – This fund accounts for financial transactions directly related to the COVID-19 pandemic. This fund is supported through the Coronavirus Relief Fund by federal grant issued by the U.S. Treasury.

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

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

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

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

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

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

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

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2120	2130	2140	2150	2160	2180
	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair	District Court
Assets						
Cash and Investments	\$ 159,700	\$ 323,631	\$ 251,695	\$ 1,095	\$ 542,850	\$ 419,408
Taxes and Assessments Receivable, Net	11,316	25,347	15,206	141	11,674	16,094
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	39,546	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	165,745	237,835	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 171,016	\$ 514,723	\$ 544,282	\$ 1,236	\$ 554,524	\$ 435,502
Liabilities						
Accounts Payable	23,368	20,345	8,992	-	26,793	4,982
Accrued Payroll	-	11,200	13,330	-	9,656	22,346
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	112,476	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	23,368	31,545	22,322	-	148,925	27,328
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	11,316	25,347	15,206	141	11,674	16,094
Total Deferred Inflows of Resources	11,316	25,347	15,206	141	11,674	16,094
Fund Balance						
Nonspendable:						
Inventory	-	-	165,745	237,835	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	268,919	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	136,332	-	-	1,095	-	392,080
Public Safety	-	-	-	-	-	-
Public Works	-	292,086	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	393,925	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	136,332	292,086	434,664	238,930	393,925	392,080
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 171,016	\$ 348,978	\$ 472,192	\$ 239,071	\$ 554,524	\$ 435,502

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2190	2200	2210	2211	2213	2214
	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Park Donation	Trail Maintenance
Assets						
Cash and Investments	\$ 482,562	\$ 92,592	\$ 345,157	\$ 360,436	\$ 17,103	\$ 275,125
Taxes and Assessments Receivable, Net	56,869	10,629	19,013	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	2,483	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 539,431	\$ 103,221	\$ 366,653	\$ 360,436	\$ 17,103	\$ 275,125
Liabilities						
Accounts Payable	-	5,588	12,588	-	-	-
Accrued Payroll	-	4,068	13,211	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	5,600	-	-	-
Total Liabilities	-	9,656	31,399	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	56,869	10,629	19,013	-	-	-
Total Deferred Inflows of Resources	56,869	10,629	19,013	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	2,483	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	82,936	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	482,562	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	313,758	360,436	17,103	275,125
Unassigned	-	-	-	-	-	-
Total Fund Balance	482,562	82,936	316,241	360,436	17,103	275,125
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 539,431	\$ 103,221	\$ 366,653	\$ 360,436	\$ 17,103	\$ 275,125

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2220	2251	2260	2270	2271	2272
	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants	EMS Program
Assets						
Cash and Investments	\$ 495,943	\$ 311,102	\$ 268,956	\$ 1,693,488	\$ 74,950	\$ 144,758
Taxes and Assessments Receivable, Net	62,239	15,514	9	70,146	-	8,539
Accounts Receivable, Net	-	-	-	192,866	-	-
Interest Receivable	163	-	-	-	-	-
Due from Other Governments	-	-	-	42,407	700	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 558,345	\$ 326,616	\$ 268,965	\$ 1,998,907	\$ 75,650	\$ 153,297
Liabilities						
Accounts Payable	39,437	1,084	-	697,899	4,150	7,473
Accrued Payroll	38,390	14,991	-	72,352	368	3,074
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	59,462	-
Deposits Payable	-	-	-	2,500	-	-
Total Liabilities	77,827	16,075	-	772,751	63,980	10,547
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	62,402	15,514	9	70,146	-	8,539
Total Deferred Inflows of Resources	62,402	15,514	9	70,146	-	8,539
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	295,027	-	-	-	-
Public Safety	-	-	268,956	-	-	134,211
Public Works	-	-	-	-	-	-
Public Health	-	-	-	1,156,010	11,670	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	418,116	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	418,116	295,027	268,956	1,156,010	11,670	134,211
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 558,345	\$ 326,616	\$ 268,965	\$ 1,998,907	\$ 75,650	\$ 153,297

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2273	2280	2283	2290	2292	2320
	Special EMS Program	Area on Aging	Buckle Up Flathead	4H/Extension	Animal Shelter Donations	Children's Advocacy Center
Assets						
Cash and Investments	\$ 247,660	\$ 73,494	\$ 4,784	\$ 61,912	\$ 650,291	\$ 108,501
Taxes and Assessments Receivable, Net	23,445	9,179	-	5,060	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	214	-
Due from Other Governments	-	-	5,786	-	-	-
Prepaid Expenditures	-	1,746	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 271,105	\$ 84,419	\$ 10,570	\$ 66,972	\$ 650,505	\$ 108,501
Liabilities						
Accounts Payable	170,919	643	-	374	1,219	625
Accrued Payroll	-	5,818	623	1,341	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	3,390	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	170,919	6,461	4,013	1,715	1,219	625
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	23,445	9,179	-	5,060	214	-
Total Deferred Inflows of Resources	23,445	9,179	-	5,060	214	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	1,746	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	76,741	-	-	-	-	107,876
Public Works	-	-	-	-	-	-
Public Health	-	-	6,557	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	649,072	-
Social & Economic Services	-	67,033	-	60,197	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	76,741	68,779	6,557	60,197	649,072	107,876
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 271,105	\$ 84,419	\$ 10,570	\$ 66,972	\$ 650,505	\$ 108,501

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2340	2350	2370	2372	2374	2380
	School Co-Op Revolving	Big MT Communications Site	Retirement	Permissive Medical Levy	Home Health	Group Insurance
Assets						
Cash and Investments	\$ 41,956	\$ -	\$ 1,494,963	\$ -	\$ 59,709	\$ 1,734,290
Taxes and Assessments Receivable, Net	-	-	145,020	148,304	-	16,122
Accounts Receivable, Net	-	-	-	-	317,252	-
Interest Receivable	14	-	-	-	-	-
Due from Other Governments	642	3,071	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 42,612	\$ 3,071	\$ 1,639,983	\$ 148,304	\$ 376,961	\$ 1,750,412
Liabilities						
Accounts Payable	459	267	-	-	34,256	-
Accrued Payroll	-	-	112,355	-	-	136,572
Due to Other Funds	-	295	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	459	562	112,355	-	34,256	136,572
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	14	-	145,020	148,304	-	16,122
Total Deferred Inflows of Resources	14	-	145,020	148,304	-	16,122
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	42,139	-	1,382,608	-	-	1,597,718
Public Safety	-	2,509	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	342,705	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	42,139	2,509	1,382,608	-	342,705	1,597,718
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 42,612	\$ 3,071	\$ 1,639,983	\$ 148,304	\$ 376,961	\$ 1,750,412

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2382	2390	2391	2393	2394	2395
	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement	Records Preservation
Assets						
Cash and Investments	\$ 143,272	\$ 9,458	\$ 343,157	\$ 84,223	\$ 81,980	\$ 313,697
Taxes and Assessments Receivable, Net	11,714	-	8,750	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	1,395	-	6,047	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 154,986	\$ 9,458	\$ 353,302	\$ 84,223	\$ 88,027	\$ 313,697
Liabilities						
Accounts Payable	3,270	-	5,780	-	-	22
Accrued Payroll	1,655	-	3,068	-	89	2,798
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	4,925	-	8,848	-	89	2,820
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	11,714	-	8,750	-	-	-
Total Deferred Inflows of Resources	11,714	-	8,750	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	138,347	9,458	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	87,938	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	310,877
Public Safety	-	-	335,704	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	84,223	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	138,347	9,458	335,704	84,223	87,938	310,877
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 154,986	\$ 9,458	\$ 353,302	\$ 84,223	\$ 88,027	\$ 313,697

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2396	2820	2821	2830	2840	2851
	Juvenile Detention	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant	Emergency Communication Center
Assets						
Cash and Investments	\$ 409,417	\$ 344,872	\$ 39,903	\$ 192,703	\$ -	\$ 1,953,455
Taxes and Assessments Receivable, Net	22,868	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	140,156	-	-	238,292
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 432,285	\$ 344,872	\$ 180,059	\$ 192,703	\$ -	\$ 2,191,747
Liabilities						
Accounts Payable	28,241	41,266	165,838	59	-	18,314
Accrued Payroll	52	-	-	633	-	69,381
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	13,672	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	28,293	41,266	179,510	692	-	87,695
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	22,868	-	-	-	-	-
Total Deferred Inflows of Resources	22,868	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	303,606	549	192,011	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	381,124	-	-	-	-	2,104,052
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	381,124	303,606	549	192,011	-	2,104,052
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 432,285	\$ 344,872	\$ 180,059	\$ 192,703	\$ -	\$ 2,191,747

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2856	2859	2888	2889	2890	2901
	State 911	GIS-MT Land Information Act	I & R/ Comm Service	Veterans Directed Care	Sandy Hill Rural Maintenance District	PILT
Assets						
Cash and Investments	\$ -	\$ 146,114	\$ 77,025	\$ -	\$ 11,243	\$ 1,325,803
Taxes and Assessments Receivable, Net	-	-	-	-	64	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	13,137	198,051	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	140,000	-	-
Total Assets	\$ -	\$ 146,114	\$ 90,162	\$ 338,051	\$ 11,307	\$ 1,325,803
Liabilities						
Accounts Payable	-	-	990	42,042	-	-
Accrued Payroll	-	-	11,587	2,450	-	-
Due to Other Funds	-	-	-	73,812	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	-	12,577	118,304	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	64	-
Total Deferred Inflows of Resources	-	-	-	-	64	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	11,243	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	77,585	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	1,325,803
Public Safety	-	146,114	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	219,747	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	146,114	77,585	219,747	11,243	1,325,803
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ -	\$ 146,114	\$ 90,162	\$ 338,051	\$ 11,307	\$ 1,325,803

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2916 BCC/Drug Investigation Team	2920 Children Advocacy Center	2922 High Intensity Drug Trafficking	2923 Sheriff Drug Trust	2924 Drug Forfeiture / Fed Share	2928 War Supplemental / Stonegarden Grant
Assets						
Cash and Investments	\$ -	\$ 3,716	\$ -	\$ 341,226	\$ 95,586	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	109	31	-
Due from Other Governments	69,863	-	45,957	-	-	9,078
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 69,863	\$ 3,716	\$ 45,957	\$ 341,335	\$ 95,617	\$ 9,078
Liabilities						
Accounts Payable	43,882	-	-	78	-	5,806
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	24,035	-	45,172	-	-	3,272
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	67,917	-	45,172	78	-	9,078
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	109	31	-
Total Deferred Inflows of Resources	-	-	-	109	31	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	1,946	3,716	785	341,148	95,586	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	1,946	3,716	785	341,148	95,586	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 69,863	\$ 3,716	\$ 45,957	\$ 341,335	\$ 95,617	\$ 9,078

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2930	2931	2932	2933	2934	2936
	Bulletproof Vest Partnership	ICAC	Alcohol Enforcement Team	STEP DUI / Seatbelt	JAG Grant	National Children's Alliance
Assets						
Cash and Investments	\$ 24,811	\$ 86,742	\$ 15,238	\$ 186	\$ -	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	5	-	-	-
Due from Other Governments	461	37,479	-	1,112	37,033	12,319
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 25,272	\$ 124,221	\$ 15,243	\$ 1,298	\$ 37,033	\$ 12,319
Liabilities						
Accounts Payable	2,169	-	-	-	26,034	-
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	-	37,479	-	-	10,999	12,319
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	2,169	37,479	-	-	37,033	12,319
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	5	-	-	-
Total Deferred Inflows of Resources	-	-	5	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	23,103	86,742	15,238	1,298	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	23,103	86,742	15,238	1,298	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 25,272	\$ 124,221	\$ 15,243	\$ 1,298	\$ 37,033	\$ 12,319

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2937	2939	2940	2953	2956	2960
	Sheriff Local Contracts	Bigfork Stormwater	CDBG	VFA Program	Gateway to Glacier Bike/Pedestrian Trail	Montana Coronavirus Relief
Assets						
Cash and Investments	\$ 15,574	\$ 43,278	\$ 1,187	\$ -	\$ 122,335	\$ -
Taxes and Assessments Receivable, Net	-	1,692	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	10,417	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 25,991	\$ 44,970	\$ 1,187	\$ -	\$ 122,335	\$ -
Liabilities						
Accounts Payable	-	-	1,187	-	-	-
Accrued Payroll	117	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	117	-	1,187	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	1,692	-	-	-	-
Total Deferred Inflows of Resources	-	1,692	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	43,278	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	122,335	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	25,874	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	25,874	43,278	-	-	122,335	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 25,991	\$ 44,970	\$ 1,187	\$ -	\$ 122,335	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2961	2963	2964	2965	2966	2967
	PREP Grant	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control
Assets						
Cash and Investments	\$ -	\$ 25,345	\$ 3,528	\$ -	\$ 1,508	\$ 657,951
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	16,555	-	14,504	124,828	-	33,355
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 16,555	\$ 25,345	\$ 18,032	\$ 124,828	\$ 1,508	\$ 691,306
Liabilities						
Accounts Payable	-	-	-	102,850	-	2,674
Accrued Payroll	3,239	-	-	2,185	-	9,155
Due to Other Funds	13,316	-	-	19,762	-	-
Unearned Revenue	-	-	-	-	-	16,026
Deposits Payable	-	-	-	-	-	-
Total Liabilities	16,555	-	-	124,797	-	27,855
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	25,345	18,032	31	1,508	663,451
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	25,345	18,032	31	1,508	663,451
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 16,555	\$ 25,345	\$ 18,032	\$ 124,828	\$ 1,508	\$ 691,306

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2968	2970	2971	2972	2973	2974
	Tobacco Use Prevention Grant	Consortium II	WIC	Family Planning	MCH Grant	Consortia III / Ryan White
Assets						
Cash and Investments	\$ 127,736	\$ 21,097	\$ 81,355	\$ 381,230	\$ 212,998	\$ -
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	33,612	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	52,190	2,394	57,197	56,032	105,222	2,084
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 179,926	\$ 23,491	\$ 138,552	\$ 470,874	\$ 318,220	\$ 2,084
Liabilities						
Accounts Payable	30,031	-	1,886	22,736	9,505	-
Accrued Payroll	2,284	324	9,313	8,128	13,852	1,125
Due to Other Funds	-	-	-	-	-	364
Unearned Revenue	-	-	20,349	-	1,289	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	32,315	324	31,548	30,864	24,646	1,489
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	147,611	23,167	107,004	440,010	293,574	595
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	147,611	23,167	107,004	440,010	293,574	595
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 179,926	\$ 23,491	\$ 138,552	\$ 470,874	\$ 318,220	\$ 2,084

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
Assets						
Cash and Investments	\$ 21,470	\$ 1,342	\$ 57,281	\$ 14,624	\$ 18,041	\$ 199,978
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	9,539	9,817	77,619	50,213	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 31,009	\$ 11,159	\$ 134,900	\$ 64,837	\$ 18,041	\$ 199,978
Liabilities						
Accounts Payable	47	6,562	221	224	-	6,785
Accrued Payroll	1,194	4,598	2,614	226	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	44,640	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	1,241	11,160	47,475	450	-	6,785
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	29,768	-	87,425	64,387	18,041	-
Social & Economic Services	-	-	-	-	-	193,193
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	(1)	-	-	-	-
Total Fund Balance	29,768	(1)	87,425	64,387	18,041	193,193
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 31,009	\$ 11,159	\$ 134,900	\$ 64,837	\$ 18,041	\$ 199,978

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2983	2986	2987	2988	2989	2990
	Nutrition	Senior Centers	Training Grant	SR Home Repair Grant	HAVA Grant	Transportation
Assets						
Cash and Investments	\$ 596,225	\$ 42,775	\$ 8,043	\$ 5,624	\$ 125,599	\$ 580,020
Taxes and Assessments Receivable, Net	-	-	-	-	-	11,722
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	314,110
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ 596,225	\$ 42,775	\$ 8,043	\$ 5,624	\$ 125,599	\$ 905,852
Liabilities						
Accounts Payable	47,162	10,387	-	-	-	54,551
Accrued Payroll	12,379	-	-	-	-	31,438
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	118,099	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	59,541	10,387	-	-	118,099	85,989
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	-	-	-	11,722
Total Deferred Inflows of Resources	-	-	-	-	-	11,722
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	7,500	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	536,684	32,388	8,043	5,624	-	-
Culture & Recreation	-	-	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	808,141
Culture & Recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	536,684	32,388	8,043	5,624	7,500	808,141
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ 596,225	\$ 42,775	\$ 8,043	\$ 5,624	\$ 125,599	\$ 905,852

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	2991	2992	2998	7015	7016	7055
	CARES Act	Parks Grant	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift Memorial
Assets						
Cash and Investments	\$ -	\$ 293	\$ 1,062,598	\$ 84,069	\$ 49,588	\$ 68,700
Taxes and Assessments Receivable, Net	-	-	-	-	-	-
Accounts Receivable, Net	-	-	-	-	-	-
Interest Receivable	-	-	350	28	-	23
Due from Other Governments	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Total Assets	\$ -	\$ 293	\$ 1,062,948	\$ 84,097	\$ 49,588	\$ 68,723
Liabilities						
Accounts Payable	-	-	-	-	49,588	704
Accrued Payroll	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	-	-	-	-	49,588	704
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	-	-	350	28	-	23
Total Deferred Inflows of Resources	-	-	350	28	-	23
Fund Balance						
Nonspendable:						
Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	293	-	-	-	-
Committed for:						
General Government	-	-	-	-	-	-
Public Safety	-	-	1,062,598	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	84,069	-	-
Social & Economic Services	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	67,996
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	293	1,062,598	84,069	-	67,996
Total Liabilities, Deferred Inflows of Resources and Fund Balance						
	\$ -	\$ 293	\$ 1,062,948	\$ 84,097	\$ 49,588	\$ 68,723

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	7059	7071	
	Somers Endowment	Co. Attorney Victims Restitution	Total
Assets			
Cash and Investments	\$ 1,118	\$ 78,060	\$ 21,492,508
Taxes and Assessments Receivable, Net	-	-	726,676
Accounts Receivable, Net	-	-	543,730
Interest Receivable	-	26	963
Due from Other Governments	-	-	1,838,608
Prepaid Expenditures	-	-	1,746
Inventories	-	-	406,063
Advances	-	-	140,000
Total Assets	\$ 1,118	\$ 78,086	\$ 25,150,294
Liabilities			
Accounts Payable	-	-	1,792,352
Accrued Payroll	-	-	653,579
Due to Other Funds	-	-	240,825
Unearned Revenue	-	-	389,403
Deposits Payable	-	-	8,100
Total Liabilities	-	-	3,084,259
Deferred Inflows of Resources			
Unavailable Revenue - Tax/Special Assessments	-	26	727,639
Total Deferred Inflows of Resources	-	26	727,639
Fund Balance			
Nonspendable:			
Inventory	-	-	406,063
Prepaid Expenditures	-	-	1,746
Restricted for:			
General Government	-	-	345,805
Public Safety	-	-	1,305,151
Public Works	-	-	776,328
Public Health	-	-	3,265,060
Social & Economic Services	-	-	853,517
Culture & Recreation	-	-	122,628
Committed for:			
General Government	1,118	78,060	5,750,392
Public Safety	-	-	4,057,975
Public Works	-	-	292,086
Public Health	-	-	1,075,846
Social & Economic Services	-	-	1,239,341
Culture & Recreation	-	-	1,846,459
Unassigned	-	-	(1)
Total Fund Balance	1,118	78,060	21,338,396
Total Liabilities, Deferred Inflows of Resources and Fund Balance			
	\$ 1,118	\$ 78,086	\$ 25,150,294

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2120	2130	2140	2150	2160	2180
	Poor	Bridge	Noxious Weed	Predatory Animal	County Fair	District Court
Revenues:						
Property Taxes	\$ 276,366	\$ 618,035	\$ 374,656	\$ 155	\$ 285,347	\$ 393,993
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	105,624	43,345	-	36,861	189,007
Charges for Services	-	-	94,346	-	428,597	167,261
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	2,312	85,517	-	325,024	373
Investment Earnings	7	18	10	-	7	11
Total Revenues	276,373	725,989	597,874	155	1,075,836	750,645
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	661,428
Public Safety	-	-	-	-	-	-
Public Works	-	690,497	538,150	-	-	-
Public Health	-	-	-	126	-	-
Social and Economic Services	302,249	-	-	-	-	-
Culture and Recreation	-	-	-	-	1,133,325	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	29,076	-
Total Expenditures	302,249	690,497	538,150	126	1,162,401	661,428
Excess of Revenues Over (Under) Expenditures	(25,876)	35,492	59,724	29	(86,565)	89,217
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	500,000	-
Transfers Out	-	(190,000)	(91,847)	-	(301,452)	(2,934)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(190,000)	(91,847)	-	198,548	(2,934)
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 (25,876)	 (154,508)	 (32,123)	 29	 111,983	 86,283
Fund Balance - Beginning of Year	162,208	612,339	341,131	1,066	281,942	305,797
Restatements	-	-	197,746	-	-	-
Fund Balance - End of Year	\$ 136,332	\$ 457,831	\$ 506,754	\$ 1,095	\$ 393,925	\$ 392,080

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2190	2200	2210	2211	2213	2214
	Comp Insurance	Mosquito	Park	Parks/Cash in Lieu	Vetville Park	Trail Maintenance
Revenues:						
Property Taxes	\$ 1,402,118	\$ 261,707	\$ 466,373	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	30,818	-	26,428	-	-	-
Charges for Services	-	-	134,987	37,448	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	27	76	38,295	-	-	-
Investment Earnings	17	4	10	-	-	-
Total Revenues	1,432,980	261,787	666,093	37,448	-	-
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	228,111	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	578,280	-	845	16,127
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	1,318,340	-	-	-	-	-
Total Expenditures	1,318,340	228,111	578,280	-	845	16,127
Excess of Revenues Over (Under) Expenditures	114,640	33,676	87,813	37,448	(845)	(16,127)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(17,992)	(63,153)	-	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(17,992)	(63,153)	-	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 114,640	 15,684	 24,660	 37,448	 (845)	 (16,127)
Fund Balance - Beginning of Year	367,922	67,252	289,098	322,988	17,948	291,252
Restatements	-	-	2,483	-	-	-
Fund Balance - End of Year	\$ 482,562	\$ 82,936	\$ 316,241	\$ 360,436	\$ 17,103	\$ 275,125

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2220	2251	2260	2270	2271	2272
	Library	Planning	Emergency/ Disaster	Health	Health Admin Grants	EMS Program
Revenues:						
Property Taxes	\$ 1,552,460	\$ 385,647	\$ -	\$ 1,721,028	\$ -	\$ 207,789
Licenses & Permits	-	-	-	254,896	-	-
Intergovernmental Revenue	166,501	30,150	-	110,732	66,790	-
Charges for Services	4,898	198,938	-	1,888,533	-	-
Fines & Forfeitures	11,270	-	-	-	-	-
Miscellaneous Revenue	1,711	152	-	105,520	-	1,619
Investment Earnings	1,327	-	-	34	-	6
Total Revenues	1,738,167	614,887	-	4,080,743	66,790	209,414
Expenditures						
Current Operations:						
General Government	-	524,940	-	82,970	-	-
Public Safety	-	-	-	-	-	16,596
Public Works	-	-	-	-	-	-
Public Health	-	-	-	3,816,654	65,447	244,444
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	1,722,714	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	1,722,714	524,940	-	3,899,624	65,447	261,040
Excess of Revenues Over (Under) Expenditures	15,453	89,947	-	181,119	1,343	(51,626)
Other Financing Sources (Uses)						
Transfers In	16,891	-	-	643,555	-	-
Transfers Out	(7,289)	(13,534)	-	(767,994)	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	9,602	(13,534)	-	(124,439)	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	25,055	76,413	-	56,680	1,343	(51,626)
Fund Balance - Beginning of Year	393,061	218,614	268,956	1,099,330	10,327	185,837
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 418,116	\$ 295,027	\$ 268,956	\$ 1,156,010	\$ 11,670	\$ 134,211

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2273	2280	2283	2290	2292	2320
	Special EMS Program	Area on Aging	Buckle Up Flathead	4H/ Extension	Animal Shelter Donations	Children's Advocacy Center
Revenues:						
Property Taxes	\$ 574,671	\$ 225,225	\$ -	\$ 123,691	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	19,637	38,396	8,339	-	10,000
Charges for Services	-	-	-	1,832	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	944	360	68	45,469	13,408
Investment Earnings	11	5	-	3	3,727	-
Total Revenues	574,682	245,811	38,756	133,933	49,196	23,408
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	13,368
Public Works	-	-	-	-	-	-
Public Health	573,730	-	38,757	-	56,677	-
Social and Economic Services	-	226,577	-	112,024	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	573,730	226,577	38,757	112,024	56,677	13,368
Excess of Revenues Over (Under) Expenditures	952	19,234	(1)	21,909	(7,481)	10,040
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(22,696)	-	(2,942)	(195,295)	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(22,696)	-	(2,942)	(195,295)	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 952	 (3,462)	 (1)	 18,967	 (202,776)	 10,040
Fund Balance - Beginning of Year	75,789	72,241	6,558	41,230	851,848	97,836
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 76,741	\$ 68,779	\$ 6,557	\$ 60,197	\$ 649,072	\$ 107,876

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2340	2350	2370	2372	2374	2380
	School Co-Op Revolving	Big MT Comm Site	Retirement	Permissive Medical Levy	Home Health	Group Insurance
Revenues:						
Property Taxes	\$ -	\$ -	\$ 3,565,591	\$ 3,673,864	\$ -	\$ 389,667
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	205,412	-	-	132,239
Charges for Services	25,135	3,365	-	-	1,100,723	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	5,795	71	-	-	80,650	-
Investment Earnings	194	-	66	45	-	15
Total Revenues	<u>31,124</u>	<u>3,436</u>	<u>3,771,069</u>	<u>3,673,909</u>	<u>1,181,373</u>	<u>521,921</u>
Expenditures						
Current Operations:						
General Government	29,247	-	1,203,741	-	-	1,666,972
Public Safety	-	3,781	1,370,028	-	-	1,180,892
Public Works	-	-	674,744	-	-	709,257
Public Health	-	-	78,227	-	1,214,012	135,937
Social and Economic Services	-	-	38,205	-	-	69,663
Culture and Recreation	-	-	277,631	-	-	411,069
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>29,247</u>	<u>3,781</u>	<u>3,642,576</u>	<u>-</u>	<u>1,214,012</u>	<u>4,173,790</u>
Excess of Revenues Over (Under) Expenditures	1,877	(345)	128,493	3,673,909	(32,639)	(3,651,869)
Other Financing Sources (Uses)						
Transfers In	-	1,134	-	-	-	3,673,909
Transfers Out	-	-	-	(3,673,909)	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,134</u>	<u>-</u>	<u>(3,673,909)</u>	<u>-</u>	<u>3,673,909</u>
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,877	789	128,493	-	(32,639)	22,040
Fund Balance - Beginning of Year	40,262	1,720	1,254,115	-	375,344	1,575,678
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 42,139</u>	<u>\$ 2,509</u>	<u>\$ 1,382,608</u>	<u>\$ -</u>	<u>\$ 342,705</u>	<u>\$ 1,597,718</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2382	2390	2391	2393	2394	2395
	Search & Rescue Levy	Drug Forfeitures	FC Fire Service Area	Halo Project	DUI Reinstatement	Records Preservation
Revenues:						
Property Taxes	\$ 287,337	\$ -	\$ 180,523	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	9,502	-	-	-	25,147	-
Charges for Services	-	-	-	-	-	227,598
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	346	-	4,741	-	-	157
Investment Earnings	6	-	-	-	-	-
Total Revenues	<u>297,191</u>	<u>-</u>	<u>185,264</u>	<u>-</u>	<u>25,147</u>	<u>227,755</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	113,260
Public Safety	184,047	-	132,184	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	9,124	-
Social and Economic Services	-	-	-	774	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>184,047</u>	<u>-</u>	<u>132,184</u>	<u>774</u>	<u>9,124</u>	<u>113,260</u>
Excess of Revenues Over (Under) Expenditures	113,144	-	53,080	(774)	16,023	114,495
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	4,048
Transfers Out	(85,000)	-	(9,912)	-	(251)	(14,914)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>-</u>	<u>(9,912)</u>	<u>-</u>	<u>(251)</u>	<u>(10,866)</u>
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	28,144	-	43,168	(774)	15,772	103,629
Fund Balance - Beginning of Year	110,203	9,458	292,536	84,997	72,166	207,248
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 138,347</u>	<u>\$ 9,458</u>	<u>\$ 335,704</u>	<u>\$ 84,223</u>	<u>\$ 87,938</u>	<u>\$ 310,877</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2396	2820	2821	2830	2840	2851
	Juvenile Detention	Gas Tax	Gas Tax - Special Road Allocation	Junk Vehicle	Weed Truck Grant	Emergency Communication Center
Revenues:						
Property Taxes	\$ 555,718	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	59,302	485,554	680,297	57,923	7,500	1,350,690
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	194,584
Investment Earnings	11	-	-	-	-	2,633
Total Revenues	615,031	485,554	680,297	57,923	7,500	1,547,907
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	226,907	-	-	-	-	1,178,514
Public Works	-	275,756	50,000	52,240	7,500	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	123,027	664,505	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	226,907	398,783	714,505	52,240	7,500	1,178,514
Excess of Revenues Over (Under) Expenditures	388,124	86,771	(34,208)	5,683	-	369,393
Other Financing Sources (Uses)						
Transfers In	-	-	34,757	-	-	-
Transfers Out	(7,000)	-	-	(16,500)	-	(1,264,859)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,000)	-	34,757	(16,500)	-	(1,264,859)
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	2,999,518
Total special and extraordinary items	-	-	-	-	-	2,999,518
Net Change in Fund Balances	381,124	86,771	549	(10,817)	-	2,104,052
Fund Balance - Beginning of Year	-	216,835	-	202,828	-	-
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 381,124	\$ 303,606	\$ 549	\$ 192,011	\$ -	\$ 2,104,052

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2856	2859	2888	2889	2890	2901
	State 911	GIS-MT Land Information Act	I & R/ Comm Service	Veterans Directed Care	Sandy Hill Rural Maintenance District	PILT
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,953	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	350,306	-	309,130	1,143,612	-	3,113,999
Charges for Services	-	55,616	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	7,429	-	-	-
Investment Earnings	-	-	-	-	39	-
Total Revenues	350,306	55,616	316,559	1,143,612	3,992	3,113,999
Expenditures						
Current Operations:						
General Government	-	20,855	-	-	-	-
Public Safety	350,306	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	380,765	1,025,997	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	350,306	20,855	380,765	1,025,997	-	-
Excess of Revenues Over (Under) Expenditures	-	34,761	(64,206)	117,615	3,992	3,113,999
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(6,322,720)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(6,322,720)
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	-	34,761	(64,206)	117,615	3,992	(3,208,721)
Fund Balance - Beginning of Year	-	111,353	141,791	102,132	7,251	4,534,524
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 146,114	\$ 77,585	\$ 219,747	\$ 11,243	\$ 1,325,803

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2916	2920	2922	2923	2924	2928
	BCC/Drug Investigation Team	Childrens Advocacy Center	High Intensity Drug Trafficking	Sheriff Drug Trust	Drug Forfeiture / Fed Share	Supplemental / Stonegarden Grant
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	372,430	-	143,739	-	-	79,355
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	40,943	-	-
Miscellaneous Revenue	-	-	41	275	22,117	-
Investment Earnings	-	-	-	1,568	482	-
Total Revenues	372,430	-	143,780	42,786	22,599	79,355
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	697,273	-	140,500	42,781	-	44,905
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	2,307	-	-	-
Interest and Fiscal Charges	-	-	490	-	-	-
Capital Outlay	-	-	35,591	35,108	52,906	34,450
Miscellaneous	-	-	-	-	-	-
Total Expenditures	697,273	-	178,888	77,889	52,906	79,355
Excess of Revenues Over (Under) Expenditures	(324,843)	-	(35,108)	(35,103)	(30,307)	-
Other Financing Sources (Uses)						
Transfers In	322,515	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Proceeds from general long term debt	-	-	35,591	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	322,515	-	35,591	-	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	(2,328)	-	483	(35,103)	(30,307)	-
Fund Balance - Beginning of Year	4,274	3,716	302	376,251	125,893	-
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 1,946	\$ 3,716	\$ 785	\$ 341,148	\$ 95,586	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2930	2931	2932	2933	2934	2936
	Bulletproof Vest Partnership	ICAC	Alcohol Enforcement Team	STEP DUI / Seatbelt	JAG Grant	National Children's Alliance
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	922	185,200	-	2,454	103,406	55,590
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	-	-	70	-	-	-
Total Revenues	922	185,200	70	2,454	103,406	55,590
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	19,389	190,654	-	2,454	103,406	68,906
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	19,389	190,654	-	2,454	103,406	68,906
Excess of Revenues Over (Under) Expenditures	(18,467)	(5,454)	70	-	-	(13,316)
Other Financing Sources (Uses)						
Transfers In	30,000	92,196	-	-	-	13,316
Transfers Out	-	-	-	-	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	30,000	92,196	-	-	-	13,316
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	11,533	86,742	70	-	-	-
Fund Balance - Beginning of Year	11,570	-	15,168	1,298	-	-
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 23,103	\$ 86,742	\$ 15,238	\$ 1,298	\$ -	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2937	2939	2940	2953	2956	2960
	Sheriff Local Contracts	Bigfork Stormwater	CDBG	VFA Program	Gateway to Glacier Bike/Pedestrian Trail	Montana Coronavirus Relief
Revenues:						
Property Taxes	\$ -	\$ 28,647	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	33,606	-	34,037	14,905	-	501,341
Charges for Services	30,860	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	64,466	28,647	34,037	14,905	-	501,341
Expenditures						
Current Operations:						
General Government	-	14,714	45,000	-	-	-
Public Safety	41,100	-	-	14,905	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	501,341
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	18,573	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	59,673	14,714	45,000	14,905	-	501,341
Excess of Revenues Over (Under) Expenditures	4,793	13,933	(10,963)	-	-	-
Other Financing Sources (Uses)						
Transfers In	-	-	10,963	-	-	-
Transfers Out	-	-	-	-	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	10,963	-	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 4,793	 13,933	 -	 -	 -	 -
Fund Balance - Beginning of Year	21,081	29,345	-	-	122,335	-
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 25,874	\$ 43,278	\$ -	\$ -	\$ 122,335	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2961	2963	2964	2965	2966	2967
	PREP Grant	Healthy Young Parents	Community Youth Suicide Prevention	Mental Health	Radon Program	Montana Cancer Control
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	36,110	4,176	25,373	174,610	-	171,811
Charges for Services	-	-	-	-	350	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	36,110	4,176	25,373	174,610	350	171,811
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	36,110	4,176	25,373	144,624	2	165,258
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	29,955	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	36,110	4,176	25,373	174,579	2	165,258
Excess of Revenues Over (Under) Expenditures	-	-	-	31	348	6,553
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(843)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(843)
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 -	 -	 -	 31	 348	 5,710
Fund Balance - Beginning of Year	-	25,345	18,032	-	1,160	657,741
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 25,345	\$ 18,032	\$ 31	\$ 1,508	\$ 663,451

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2968	2970	2971	2972	2973	2974
	Tobacco Use Prevention Grant	Consortium II	WIC	Family Planning	MCH Grant	Consortia III/Ryan White
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	260,949	19,566	307,987	331,960	480,910	13,319
Charges for Services	-	-	14,054	362,442	30,000	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	948	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	260,949	19,566	322,041	695,350	510,910	13,319
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	209,656	19,566	318,979	499,181	502,210	13,319
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	209,656	19,566	318,979	499,181	502,210	13,319
Excess of Revenues Over (Under) Expenditures	51,293	-	3,062	196,169	8,700	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(502)	-	(3,061)	(1,094)	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(502)	-	(3,061)	(1,094)	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	50,791	-	1	195,075	8,700	-
Fund Balance - Beginning of Year	96,820	23,167	107,003	244,935	284,874	595
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 147,611	\$ 23,167	\$ 107,004	\$ 440,010	\$ 293,574	\$ 595

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2975	2976	2977	2979	2980	2982
	AIDS Grant	Immunization Program	PHEP	Air Quality Grant	Obesity Prevention	Independent Living
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	400	-	-
Intergovernmental Revenue	65,122	323,416	275,919	50,213	-	116,801
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	150	-	-	93	-	6,431
Investment Earnings	-	-	-	-	-	-
Total Revenues	65,272	323,416	275,919	50,706	-	123,232
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	74,414	323,417	269,123	23,984	-	-
Social and Economic Services	-	-	-	-	-	121,431
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	74,414	323,417	269,123	23,984	-	121,431
Excess of Revenues Over (Under) Expenditures	(9,142)	(1)	6,796	26,722	-	1,801
Other Financing Sources (Uses)						
Transfers In	3,000	-	-	-	-	-
Transfers Out	-	-	(251)	(341)	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,000	-	(251)	(341)	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	(6,142)	(1)	6,545	26,381	-	1,801
Fund Balance - Beginning of Year	35,910	-	80,880	38,006	18,041	191,392
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 29,768	\$ (1)	\$ 87,425	\$ 64,387	\$ 18,041	\$ 193,193

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2983	2986	2987	2988	2989	2990
	Nutrition	Senior Centers	Training Grant	SR Home Repair Grant	HAVA Grant	Transportation Center
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	287,336
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	643,836	54,385	4,994	-	44,115	1,641,926
Charges for Services	2,045	-	-	-	-	35,441
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	153,103	-	10	-	-	133,994
Investment Earnings	-	-	-	-	-	6
Total Revenues	798,984	54,385	5,004	-	44,115	2,098,703
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	732,212	54,385	1,026	-	-	1,630,556
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	5,552	-	-	-	44,115	120,237
Miscellaneous	-	-	-	-	-	-
Total Expenditures	737,764	54,385	1,026	-	44,115	1,750,793
Excess of Revenues Over (Under) Expenditures	61,220	-	3,978	-	-	347,910
Other Financing Sources (Uses)						
Transfers In	-	7,200	-	-	-	-
Transfers Out	-	-	-	-	-	(4,413)
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	5,160
Total Other Financing Sources (Uses)	-	7,200	-	-	-	747
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
Net Change in Fund Balances	61,220	7,200	3,978	-	-	348,657
Fund Balance - Beginning of Year	475,464	25,188	4,065	5,624	7,500	459,484
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ 536,684	\$ 32,388	\$ 8,043	\$ 5,624	\$ 7,500	\$ 808,141

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	2991	2992	2998	7015	7016	7055
	CARES Act	Parks Grant	Jail Donations	Animal Control Feed Care	Subdivision Trust	Library Gift & Memorial
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	4,772,241	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	2,000	-	-	72,287
Investment Earnings	-	-	4,920	421	-	327
Total Revenues	4,772,241	-	6,920	421	-	72,614
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	820,069	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	7,099	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	61,224
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	820,069	-	-	7,099	-	61,224
Excess of Revenues Over (Under) Expenditures	3,952,172	-	6,920	(6,678)	-	11,390
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(5,792,636)	-	-	-	-	-
Proceeds from general long term debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,792,636)	-	-	-	-	-
Special and Extraordinary Items						
Transfer (out) in operations	-	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-	-
 Net Change in Fund Balances	 (1,840,464)	 -	 6,920	 (6,678)	 -	 11,390
Fund Balance - Beginning of Year	1,840,464	293	1,055,678	90,747	-	56,606
Restatements	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 293	\$ 1,062,598	\$ 84,069	\$ -	\$ 67,996

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	7059	7071	
	Somers Endowment	Co. Attorney Victims Restitution	Total
Revenues:			
Property Taxes	\$ -	\$ -	\$ 17,841,897
Licenses & Permits	-	-	255,296
Intergovernmental Revenue	-	-	20,159,965
Charges for Services	-	-	4,844,469
Fines & Forfeitures	-	-	52,213
Miscellaneous Revenue	-	-	1,306,097
Investment Earnings	5	362	16,367
Total Revenues	5	362	44,476,304
Expenditures			
Current Operations:			
General Government	-	-	4,363,127
Public Safety	-	-	6,842,965
Public Works	-	-	2,998,144
Public Health	-	-	9,599,078
Social and Economic Services	-	-	4,695,864
Culture and Recreation	-	-	4,201,215
Debt Service:			
Principal	-	-	2,307
Interest and Fiscal Charges	-	-	490
Capital Outlay	-	-	1,164,019
Miscellaneous	-	-	1,347,416
Total Expenditures	-	-	35,214,625
Excess of Revenues Over (Under) Expenditures	5	362	9,261,679
Other Financing Sources (Uses)			
Transfers In	-	-	5,353,484
Transfers Out	-	-	(18,875,334)
Proceeds from general long term debt	-	-	35,591
Sale of Capital Assets	-	-	5,160
Total Other Financing Sources (Uses)	-	-	(13,481,099)
Special and Extraordinary Items			
Transfer (out) in operations	-	-	2,999,518
Total special and extraordinary items	-	-	2,999,518
 Net Change in Fund Balances	 5	 362	 (1,219,902)
Fund Balance - Beginning of Year	1,113	77,698	22,358,069
Restatements	-	-	200,229
Fund Balance - End of Year	\$ 1,118	\$ 78,060	\$ 21,338,396

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Poor (2120)				Bridge (2130)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 272,819	\$ 272,819	\$ 276,366	\$ 3,547	\$ 611,861	\$ 611,861	\$ 618,035	\$ 6,174
Intergovernmental	-	-	-	-	105,624	105,624	105,624	-
Miscellaneous	-	-	-	-	100	100	2,312	2,212
Investment Earnings	-	-	7	7	-	-	18	18
Total Revenue	<u>272,819</u>	<u>272,819</u>	<u>276,373</u>	<u>3,554</u>	<u>717,585</u>	<u>717,585</u>	<u>725,989</u>	<u>8,404</u>
Expenditures								
Current Operations								
Public Works								
Personal Services	-	-	-	-	369,593	369,593	373,358	3,765
Operations	-	-	-	-	353,512	353,512	317,139	(36,373)
Social and Economic Services								
Operations	332,500	332,500	302,249	(30,251)	-	-	-	-
Total Expenditures	<u>332,500</u>	<u>332,500</u>	<u>302,249</u>	<u>(30,251)</u>	<u>723,105</u>	<u>723,105</u>	<u>690,497</u>	<u>(32,608)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(59,681)</u>	<u>(59,681)</u>	<u>(25,876)</u>	<u>33,805</u>	<u>(5,520)</u>	<u>(5,520)</u>	<u>35,492</u>	<u>41,012</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(190,000)	(190,000)	(190,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,000)</u>	<u>(190,000)</u>	<u>(190,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (59,681)</u>	<u>\$ (59,681)</u>	<u>(25,876)</u>	<u>\$ 33,805</u>	<u>\$ (195,520)</u>	<u>\$ (195,520)</u>	<u>(154,508)</u>	<u>\$ 41,012</u>
Fund Balances								
Beginning of Year			162,208				612,339	
End of Year			<u>\$ 136,332</u>				<u>\$ 457,831</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Noxious Weed (2140)				Predatory Animal (2150)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 367,425	\$ 367,425	\$ 374,656	\$ 7,231	\$ -	\$ -	\$ 155	\$ 155
Intergovernmental	41,559	41,559	43,345	1,786	-	-	-	-
Charges for Services	135,000	114,784	94,346	(20,438)	-	-	-	-
Miscellaneous	52,000	79,548	85,517	5,969	-	-	-	-
Investment Earnings	-	-	10	10	-	-	-	-
Total Revenue	<u>595,984</u>	<u>603,316</u>	<u>597,874</u>	<u>(5,442)</u>	<u>-</u>	<u>-</u>	<u>155</u>	<u>155</u>
Expenditures								
Current Operations								
Public Works								
Personal Services	339,234	339,234	332,743	(6,491)	-	-	-	-
Operations	284,600	364,148	205,407	(158,741)	-	-	-	-
Public Health								
Operations	-	-	-	-	160	160	126	(34)
Total Expenditures	<u>623,834</u>	<u>703,382</u>	<u>538,150</u>	<u>(165,232)</u>	<u>160</u>	<u>160</u>	<u>126</u>	<u>(34)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(27,850)</u>	<u>(100,066)</u>	<u>59,724</u>	<u>159,790</u>	<u>(160)</u>	<u>(160)</u>	<u>29</u>	<u>189</u>
Other Financing Sources (Uses)								
Transfers (Out)	(91,847)	(91,847)	(91,847)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(91,847)</u>	<u>(91,847)</u>	<u>(91,847)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (119,697)</u>	<u>\$ (191,913)</u>	<u>(32,123)</u>	<u>\$ 159,790</u>	<u>\$ (160)</u>	<u>\$ (160)</u>	<u>29</u>	<u>\$ 189</u>
Fund Balances								
Beginning of Year			341,131				1,066	
Restatements			197,746					
End of Year			<u>\$ 506,754</u>				<u>\$ 1,095</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	County Fair (2160)				District Court (2180)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 282,927	\$ 282,927	\$ 285,347	\$ 2,420	\$ 390,839	\$ 390,839	\$ 393,993	\$ 3,154
Intergovernmental	36,861	36,861	36,861	-	208,418	208,418	189,007	(19,411)
Charges for Services	946,575	414,520	428,597	14,077	64,000	167,250	167,261	11
Miscellaneous	235,400	279,778	325,024	45,246	-	-	373	373
Investment Earnings	-	-	7	7	-	-	11	11
Total Revenue	<u>1,501,763</u>	<u>1,014,086</u>	<u>1,075,836</u>	<u>61,750</u>	<u>663,257</u>	<u>766,507</u>	<u>750,645</u>	<u>(15,862)</u>
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	633,363	633,363	558,239	(75,124)
Operations	-	-	-	-	107,050	107,050	103,189	(3,861)
Culture and Recreation								
Personal Services	315,671	315,671	297,206	(18,465)	-	-	-	-
Operations	840,005	879,165	836,119	(43,046)	-	-	-	-
Miscellaneous	29,260	29,260	29,076	(184)	-	-	-	-
Total Expenditures	<u>1,184,936</u>	<u>1,224,096</u>	<u>1,162,401</u>	<u>(61,695)</u>	<u>740,413</u>	<u>740,413</u>	<u>661,428</u>	<u>(78,985)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>316,827</u>	<u>(210,010)</u>	<u>(86,565)</u>	<u>123,445</u>	<u>(77,156)</u>	<u>26,094</u>	<u>89,217</u>	<u>63,123</u>
Other Financing Sources (Uses)								
Transfers In	-	500,000	500,000	-	-	-	-	-
Transfers (Out)	(301,452)	(301,452)	(301,452)	-	(2,934)	(2,934)	(2,934)	-
Total Other Financing Sources (Uses)	<u>(301,452)</u>	<u>198,548</u>	<u>198,548</u>	<u>-</u>	<u>(2,934)</u>	<u>(2,934)</u>	<u>(2,934)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 15,375</u>	<u>\$ (11,462)</u>	<u>111,983</u>	<u>\$ 123,445</u>	<u>\$ (80,090)</u>	<u>\$ 23,160</u>	<u>86,283</u>	<u>\$ 63,123</u>
Fund Balances								
Beginning of Year			<u>281,942</u>				<u>305,797</u>	
End of Year			<u>\$ 393,925</u>				<u>\$ 392,080</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Comp Insurance (2190)				Mosquito (2200)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 1,404,006	\$ 1,404,006	\$ 1,402,118	\$ (1,888)	\$ 260,944	\$ 260,944	\$ 261,707	\$ 763
Intergovernmental	30,818	30,818	30,818	-	-	-	-	-
Miscellaneous	-	-	27	27	-	76	76	-
Investment Earnings	-	-	17	17	-	-	4	4
Total Revenue	<u>1,434,824</u>	<u>1,434,824</u>	<u>1,432,980</u>	<u>(1,844)</u>	<u>260,944</u>	<u>261,020</u>	<u>261,787</u>	<u>767</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	-	-	-	-	118,877	118,877	118,753	(124)
Operations	-	-	-	-	109,180	109,430	109,358	(72)
Miscellaneous	<u>1,385,000</u>	<u>1,385,000</u>	<u>1,318,340</u>	<u>(66,660)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,385,000</u>	<u>1,385,000</u>	<u>1,318,340</u>	<u>(66,660)</u>	<u>228,057</u>	<u>228,307</u>	<u>228,111</u>	<u>(196)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>49,824</u>	<u>49,824</u>	<u>114,640</u>	<u>64,816</u>	<u>32,887</u>	<u>32,713</u>	<u>33,676</u>	<u>963</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(17,992)	(17,992)	(17,992)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,992)</u>	<u>(17,992)</u>	<u>(17,992)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 49,824</u>	<u>\$ 49,824</u>	<u>114,640</u>	<u>\$ 64,816</u>	<u>\$ 14,895</u>	<u>\$ 14,721</u>	<u>15,684</u>	<u>\$ 963</u>
Fund Balances								
Beginning of Year			367,922				67,252	
End of Year			<u>\$ 482,562</u>				<u>\$ 82,936</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Park (2210)				Parks/Cash in Lieu (2211)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 464,750	\$ 464,750	\$ 466,373	\$ 1,623	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,428	26,428	26,428	-	-	-	-	-
Charges for Services	162,750	162,750	134,987	(27,763)	-	37,000	37,448	448
Miscellaneous	20,000	20,000	38,295	18,295	-	-	-	-
Investment Earnings	-	-	10	10	-	-	-	-
Total Revenue	<u>673,928</u>	<u>673,928</u>	<u>666,093</u>	<u>(7,835)</u>	<u>-</u>	<u>37,000</u>	<u>37,448</u>	<u>448</u>
Expenditures								
Current Operations								
Culture and Recreation								
Personal Services	378,490	378,490	339,938	(38,552)	-	-	-	-
Operations	300,451	300,451	238,342	(62,109)	-	-	-	-
Total Expenditures	<u>678,941</u>	<u>678,941</u>	<u>578,280</u>	<u>(100,661)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(5,013)</u>	<u>(5,013)</u>	<u>87,813</u>	<u>92,826</u>	<u>-</u>	<u>37,000</u>	<u>37,448</u>	<u>448</u>
Other Financing Sources (Uses)								
Transfers (Out)	<u>(63,153)</u>	<u>(63,153)</u>	<u>(63,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(63,153)</u>	<u>(63,153)</u>	<u>(63,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (68,166)</u>	<u>\$ (68,166)</u>	<u>24,660</u>	<u>\$ 92,826</u>	<u>\$ -</u>	<u>\$ 37,000</u>	<u>37,448</u>	<u>\$ 448</u>
Fund Balances								
Beginning of Year			289,098				322,988	
Restatement			2,483				-	
End of Year			<u>\$ 316,241</u>				<u>\$ 360,436</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Vetville Park (2213)				Trail Maintenance (2214)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Expenditures								
Current Operations								
Culture and Recreation								
Operations	-	1,000	845	(155)	30,000	16,500	16,127	(373)
Total Expenditures	-	1,000	845	(155)	30,000	16,500	16,127	(373)
Excess (Deficiency) of Revenue Over Expenditures	-	(1,000)	(845)	155	(30,000)	(16,500)	(16,127)	373
Net Change in Fund Balances	\$ -	\$ (1,000)	(845)	\$ 155	\$ (30,000)	\$ (16,500)	(16,127)	\$ 373
Fund Balances								
Beginning of Year			17,948				291,252	
End of Year			\$ 17,103				\$ 275,125	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Library (2220)				Planning (2251)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 1,541,315	\$ 1,541,315	\$ 1,552,460	\$ 11,145	\$ 388,772	\$ 388,772	\$ 385,647	\$ (3,125)
Intergovernmental	165,692	165,692	166,501	809	30,150	30,150	30,150	-
Charges for Services	6,000	6,000	4,898	(1,102)	100,000	200,000	198,938	(1,062)
Fines and Forfeitures	16,000	16,000	11,270	(4,730)	-	-	-	-
Miscellaneous	1,100	1,100	1,711	611	140	140	152	12
Investment Earnings	3,500	3,500	1,327	(2,173)	-	-	-	-
Total Revenue	<u>1,733,607</u>	<u>1,733,607</u>	<u>1,738,167</u>	<u>4,560</u>	<u>519,062</u>	<u>619,062</u>	<u>614,887</u>	<u>(4,175)</u>
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	498,017	498,017	485,466	(12,551)
Operations	-	-	-	-	36,900	36,900	39,474	2,574
Culture and Recreation								
Personal Services	1,218,920	1,218,920	1,196,098	(22,822)	-	-	-	-
Operations	495,004	503,794	526,616	22,822	-	-	-	-
Total Expenditures	<u>1,713,924</u>	<u>1,722,714</u>	<u>1,722,714</u>	<u>-</u>	<u>534,917</u>	<u>534,917</u>	<u>524,940</u>	<u>(9,977)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>19,683</u>	<u>10,893</u>	<u>15,453</u>	<u>4,560</u>	<u>(15,855)</u>	<u>84,145</u>	<u>89,947</u>	<u>5,802</u>
Other Financing Sources (Uses)								
Transfers In	-	16,891	16,891	-	-	-	-	-
Transfers (Out)	(7,289)	(7,289)	(7,289)	-	(13,534)	(13,534)	(13,534)	-
Total Other Financing Sources (Uses)	<u>(7,289)</u>	<u>9,602</u>	<u>9,602</u>	<u>-</u>	<u>(13,534)</u>	<u>(13,534)</u>	<u>(13,534)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 12,394</u>	<u>\$ 20,495</u>	<u>25,055</u>	<u>\$ 4,560</u>	<u>\$ (29,389)</u>	<u>\$ 70,611</u>	<u>76,413</u>	<u>\$ 5,802</u>
Fund Balances								
Beginning of Year			<u>393,061</u>				<u>218,614</u>	
End of Year			<u>\$ 418,116</u>				<u>\$ 295,027</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Emergency/Disaster (2260)				Health (2270)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 1,717,321	\$ 1,717,321	\$ 1,721,028	\$ 3,707
Licenses and Permits	-	-	-	-	212,750	247,250	254,896	7,646
Intergovernmental	-	-	-	-	111,973	111,973	110,732	(1,241)
Charges for Services	-	-	-	-	891,414	1,867,445	1,888,533	21,088
Miscellaneous	-	-	-	-	83,955	101,417	105,520	4,103
Investment Earnings	-	-	-	-	-	-	34	34
Total Revenue	-	-	-	-	3,017,413	4,045,406	4,080,743	35,337
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	69,548	83,228	82,970	(258)
Public Health								
Personal Services	-	-	-	-	2,126,333	2,039,949	1,903,605	(136,344)
Operations	-	-	-	-	819,547	1,985,539	1,913,049	(72,490)
Social and Economic Services	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	3,015,428	4,108,716	3,899,624	(209,092)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	1,985	(63,310)	181,119	244,429
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	4,000	643,555	643,555	-
Transfers (Out)	-	-	-	-	(83,497)	(767,743)	(767,994)	(251)
Total Other Financing Sources (Uses)	-	-	-	-	(79,497)	(124,188)	(124,439)	(251)
Net Change in Fund Balances	\$ -	\$ -	-	\$ -	\$ 2,935,931	\$ (187,498)	56,680	\$ 244,178
Fund Balances								
Beginning of Year			268,956				1,099,330	
End of Year			\$ 268,956				\$ 1,156,010	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Health Admin Grants (2271)				EMS Program (2272)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 206,669	\$ 206,669	\$ 207,789	\$ 1,120
Intergovernmental	267,669	167,221	66,790	(100,431)	-	-	-	-
Miscellaneous	-	-	-	-	200	200	1,619	1,419
Investment Earnings	-	-	-	-	-	-	6	6
Total Revenue	<u>267,669</u>	<u>167,221</u>	<u>66,790</u>	<u>(100,431)</u>	<u>206,869</u>	<u>206,869</u>	<u>209,414</u>	<u>2,545</u>
Expenditures								
Current Operations								
Public Safety								
Operations	-	-	-	-	13,611	13,611	16,596	2,985
Public Health								
Personal Services	128,691	78,044	29,288	(48,756)	95,359	95,359	73,964	(21,395)
Operations	141,142	83,581	36,159	(47,422)	187,545	187,545	170,480	(17,065)
Total Expenditures	<u>269,833</u>	<u>161,625</u>	<u>65,447</u>	<u>(96,178)</u>	<u>296,515</u>	<u>296,515</u>	<u>261,040</u>	<u>(35,475)</u>
Excess (Deficiency) of Revenue Over Expenditures	(2,164)	5,596	1,343	(4,253)	(89,646)	(89,646)	(51,626)	38,020
Other Financing Sources (Uses)								
Transfers (Out)	(251)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(251)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (2,415)</u>	<u>\$ 5,596</u>	<u>1,343</u>	<u>\$ (4,253)</u>	<u>\$ (89,646)</u>	<u>\$ (89,646)</u>	<u>(51,626)</u>	<u>\$ 38,020</u>
Fund Balances								
Beginning of Year			10,327				185,837	
End of Year			<u>\$ 11,670</u>				<u>\$ 134,211</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Special EMS Program (2273)				Area on Aging (2280)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 573,460	\$ 573,460	\$ 574,671	\$ 1,211	\$ 223,772	\$ 223,772	\$ 225,225	\$ 1,453
Intergovernmental	-	-	-	-	19,637	19,637	19,637	-
Charges for Services	-	-	-	-	450	-	-	-
Miscellaneous	-	-	-	-	120	120	944	824
Investment Earnings	-	-	11	11	-	-	5	5
Total Revenue	<u>573,460</u>	<u>573,460</u>	<u>574,682</u>	<u>1,222</u>	<u>243,979</u>	<u>243,529</u>	<u>245,811</u>	<u>2,282</u>
Expenditures								
Current Operations								
Public Health								
Operations	536,594	573,741	573,730	(11)	-	-	-	-
Social and Economic Services								
Personal Services	-	-	-	-	204,919	204,919	199,302	(5,617)
Operations	-	-	-	-	22,800	27,854	27,275	(579)
Total Expenditures	<u>536,594</u>	<u>573,741</u>	<u>573,730</u>	<u>(11)</u>	<u>227,719</u>	<u>232,773</u>	<u>226,577</u>	<u>(6,196)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>36,866</u>	<u>(281)</u>	<u>952</u>	<u>1,233</u>	<u>16,260</u>	<u>10,756</u>	<u>19,234</u>	<u>8,478</u>
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	10,000	-	-	-
Transfers (Out)	-	-	-	-	(22,696)	(22,696)	(22,696)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,696)</u>	<u>(22,696)</u>	<u>(22,696)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 36,866</u>	<u>\$ (281)</u>	<u>952</u>	<u>\$ 1,233</u>	<u>\$ 3,564</u>	<u>\$ (11,940)</u>	<u>(3,462)</u>	<u>\$ 8,478</u>
Fund Balances								
Beginning of Year			75,789				72,241	
End of Year			<u>\$ 76,741</u>				<u>\$ 68,779</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Buckle Up Flathead (2283)				4H/Extension (2290)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 123,272	\$ 123,272	\$ 123,691	\$ 419
Intergovernmental	43,362	46,453	38,396	(8,057)	8,339	8,339	8,339	-
Charges for Services	-	-	-	-	1,000	1,000	1,832	832
Miscellaneous	1,000	3,750	360	(3,390)	-	-	68	68
Investment Earnings	-	-	-	-	-	-	3	3
Total Revenue	<u>44,362</u>	<u>50,203</u>	<u>38,756</u>	<u>(11,447)</u>	<u>132,611</u>	<u>132,611</u>	<u>133,933</u>	<u>1,322</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	35,956	37,706	31,355	(6,351)	-	-	-	-
Operations	8,372	9,713	7,402	(2,311)	-	-	-	-
Social and Economic Services								
Personal Services	-	-	-	-	42,763	42,763	42,791	28
Operations	-	-	-	-	88,690	88,690	69,233	(19,457)
Total Expenditures	<u>44,328</u>	<u>47,419</u>	<u>38,757</u>	<u>(8,662)</u>	<u>131,453</u>	<u>131,453</u>	<u>112,024</u>	<u>(19,429)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>34</u>	<u>2,784</u>	<u>(1)</u>	<u>(2,785)</u>	<u>1,158</u>	<u>1,158</u>	<u>21,909</u>	<u>20,751</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(2,942)	(2,942)	(2,942)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,942)</u>	<u>(2,942)</u>	<u>(2,942)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 34</u>	<u>\$ 2,784</u>	<u>(1)</u>	<u>\$ (2,785)</u>	<u>\$ (1,784)</u>	<u>\$ (1,784)</u>	<u>18,967</u>	<u>\$ 20,751</u>
Fund Balances								
Beginning of Year			6,558				41,230	
End of Year			<u>\$ 6,557</u>				<u>\$ 60,197</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Animal Shelter Donations (2292)				Children's Advocacy Center (2320)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Charges for Services	-	-	-	-	1,000	1,000	-	(1,000)
Miscellaneous	50,000	50,000	45,469	(4,531)	19,500	19,500	13,408	(6,092)
Investment Earnings	3,000	3,000	3,727	727	-	-	-	-
Total Revenue	<u>53,000</u>	<u>53,000</u>	<u>49,196</u>	<u>(3,804)</u>	<u>30,500</u>	<u>30,500</u>	<u>23,408</u>	<u>(7,092)</u>
Expenditures								
Current Operations								
Public Safety								
Operations	-	-	-	-	34,250	34,250	13,368	(20,882)
Public Health								
Operations	87,000	85,472	56,677	(28,795)	-	-	-	-
Total Expenditures	<u>87,000</u>	<u>85,472</u>	<u>56,677</u>	<u>(28,795)</u>	<u>34,250</u>	<u>34,250</u>	<u>13,368</u>	<u>(20,882)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(34,000)</u>	<u>(32,472)</u>	<u>(7,481)</u>	<u>24,991</u>	<u>(3,750)</u>	<u>(3,750)</u>	<u>10,040</u>	<u>13,790</u>
Other Financing Sources (Uses)								
Transfers (Out)	(193,767)	(195,295)	(195,295)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(193,767)</u>	<u>(195,295)</u>	<u>(195,295)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (227,767)</u>	<u>\$ (227,767)</u>	<u>(202,776)</u>	<u>\$ 24,991</u>	<u>\$ (3,750)</u>	<u>\$ (3,750)</u>	<u>10,040</u>	<u>\$ 13,790</u>
Fund Balances								
Beginning of Year			851,848				97,836	
End of Year			<u>\$ 649,072</u>				<u>\$ 107,876</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	School Co-Op Revolving (2340)				Big Mt Comm Site (2350)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Charges for Services	\$ 17,846	\$ 25,046	\$ 25,135	\$ 89	\$ 4,000	\$ 4,000	\$ 3,365	\$ (635)
Miscellaneous	9,475	9,475	5,795	(3,680)	-	-	71	71
Investment Earnings	-	-	194	194	-	-	-	-
Total Revenue	<u>27,321</u>	<u>34,521</u>	<u>31,124</u>	<u>(3,397)</u>	<u>4,000</u>	<u>4,000</u>	<u>3,436</u>	<u>(564)</u>
Expenditures								
Current Operations								
General Government								
Operations	24,701	31,901	29,247	(2,654)	-	-	-	-
Public Safety								
Operations	-	-	-	-	5,000	5,000	3,781	(1,219)
Total Expenditures	<u>24,701</u>	<u>31,901</u>	<u>29,247</u>	<u>(2,654)</u>	<u>5,000</u>	<u>5,000</u>	<u>3,781</u>	<u>(1,219)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>2,620</u>	<u>2,620</u>	<u>1,877</u>	<u>(743)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(345)</u>	<u>655</u>
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	1,134	1,134	1,134	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,134</u>	<u>1,134</u>	<u>1,134</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 2,620</u>	<u>\$ 2,620</u>	<u>1,877</u>	<u>\$ (743)</u>	<u>\$ 134</u>	<u>\$ 134</u>	<u>789</u>	<u>\$ 655</u>
Fund Balances								
Beginning of Year			40,262				1,720	
End of Year			<u>\$ 42,139</u>				<u>\$ 2,509</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Retirement (2370)				Permissive Medical Levy (2372)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 3,554,775	\$ 3,554,775	\$ 3,565,591	\$ 10,816	\$ 3,652,507	\$ 3,652,507	\$ 3,673,864	\$ 21,357
Intergovernmental	205,412	205,412	205,412	-	-	-	-	-
Investment Earnings	-	-	66	66	-	-	45	45
Total Revenue	<u>3,760,187</u>	<u>3,760,187</u>	<u>3,771,069</u>	<u>10,882</u>	<u>3,652,507</u>	<u>3,652,507</u>	<u>3,673,909</u>	<u>21,402</u>
Expenditures								
Current Operations								
General Government								
Personal Services	1,275,406	1,275,406	1,203,741	(71,665)	-	-	-	-
Public Safety								
Personal Services	1,486,376	1,486,376	1,370,028	(116,348)	-	-	-	-
Public Works								
Personal Services	708,782	708,782	674,744	(34,038)	-	-	-	-
Public Health								
Personal Services	84,472	84,472	78,227	(6,245)	-	-	-	-
Social and Economic Services								
Personal Services	40,361	40,361	38,205	(2,156)	-	-	-	-
Culture and Recreation								
Personal Services	304,232	304,232	277,631	(26,601)	-	-	-	-
Total Expenditures	<u>3,899,629</u>	<u>3,899,629</u>	<u>3,642,576</u>	<u>(257,053)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(139,442)</u>	<u>(139,442)</u>	<u>128,493</u>	<u>267,935</u>	<u>3,652,507</u>	<u>3,652,507</u>	<u>3,673,909</u>	<u>21,402</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(3,652,507)	(3,673,909)	(3,673,909)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,652,507)</u>	<u>(3,673,909)</u>	<u>(3,673,909)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (139,442)</u>	<u>\$ (139,442)</u>	<u>128,493</u>	<u>\$ 267,935</u>	<u>\$ -</u>	<u>\$ (21,402)</u>	<u>-</u>	<u>\$ 21,402</u>
Fund Balances								
Beginning of Year			<u>1,254,115</u>				<u>-</u>	
End of Year			<u>\$ 1,382,608</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Home Health (2374)				Group Insurance (2380)			
	Original	Final	Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final	Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 374,493	\$ 374,493	\$ 389,667	\$ 15,174
Intergovernmental	-	-	-	-	132,239	132,239	132,239	-
Charges for Services	1,205,000	1,205,000	1,100,723	(104,277)	-	-	-	-
Miscellaneous	-	74,000	80,650	6,650	-	-	-	-
Investment Earnings	-	-	-	-	-	-	15	15
Total Revenue	<u>1,205,000</u>	<u>1,279,000</u>	<u>1,181,373</u>	<u>(97,627)</u>	<u>506,732</u>	<u>506,732</u>	<u>521,921</u>	<u>15,189</u>
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	1,788,413	1,788,413	1,666,972	(121,441)
Public Safety								
Personal Services	-	-	-	-	1,214,850	1,214,850	1,180,892	(33,958)
Public Works								
Personal Services	-	-	-	-	768,350	768,350	709,257	(59,093)
Public Health								
Personal Services	21,985	21,985	5,466	(16,519)	138,840	138,840	135,937	(2,903)
Operations	1,299,356	1,299,356	1,208,546	(90,810)	-	-	-	-
Social and Economic Services								
Personal Services	-	-	-	-	69,400	69,400	69,663	263
Culture and Recreation								
Personal Services	-	-	-	-	431,492	431,492	411,069	(20,423)
Total Expenditures	<u>1,321,341</u>	<u>1,321,341</u>	<u>1,214,012</u>	<u>(107,329)</u>	<u>4,411,345</u>	<u>4,411,345</u>	<u>4,173,790</u>	<u>(237,555)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(116,341)</u>	<u>(42,341)</u>	<u>(32,639)</u>	<u>9,702</u>	<u>(3,904,613)</u>	<u>(3,904,613)</u>	<u>(3,651,869)</u>	<u>252,744</u>
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	3,652,507	3,673,909	3,673,909	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,652,507</u>	<u>3,673,909</u>	<u>3,673,909</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (116,341)</u>	<u>\$ (42,341)</u>	<u>(32,639)</u>	<u>\$ 9,702</u>	<u>\$ (252,106)</u>	<u>\$ (230,704)</u>	<u>22,040</u>	<u>\$ 252,744</u>
Fund Balances								
Beginning of Year			375,344				1,575,678	
End of Year			<u>\$ 342,705</u>				<u>\$ 1,597,718</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Search & Rescue Levy (2382)				Drug Forfeiture (2390)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Taxes and Assessments	\$ 286,727	\$ 286,727	\$ 287,337	\$ 610	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,502	9,502	9,502	-	-	-	-	-
Charges for Services	6,000	6,000	-	(6,000)	-	-	-	-
Miscellaneous	21,000	21,000	346	(20,654)	-	-	-	-
Investment Earnings	-	-	6	6	-	-	-	-
Total Revenue	<u>323,229</u>	<u>323,229</u>	<u>297,191</u>	<u>(26,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	61,894	61,894	55,559	(6,335)	-	-	-	-
Operations	179,920	179,920	128,488	(51,432)	-	-	-	-
Total Expenditures	<u>241,814</u>	<u>241,814</u>	<u>184,047</u>	<u>(57,767)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>81,415</u>	<u>81,415</u>	<u>113,144</u>	<u>31,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)								
Transfers (Out)	(85,000)	(85,000)	(85,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (3,585)</u>	<u>\$ (3,585)</u>	<u>28,144</u>	<u>\$ 31,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balances								
Beginning of Year			110,203				9,458	
End of Year			<u>\$ 138,347</u>				<u>\$ 9,458</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	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		
Revenue								
Taxes and Assessments	\$ 175,840	\$ 175,840	\$ 180,523	\$ 4,683	\$ -	\$ -	\$ -	\$ -
Miscellaneous	115	115	4,741	4,626	-	-	-	-
Total Revenue	<u>175,955</u>	<u>175,955</u>	<u>185,264</u>	<u>9,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	98,399	98,399	97,806	(593)	-	-	-	-
Operations	51,351	51,351	34,378	(16,973)	-	-	-	-
Social and Economic Services								
Operations	-	-	-	-	4,500	848	774	(74)
Total Expenditures	<u>149,750</u>	<u>149,750</u>	<u>132,184</u>	<u>(17,566)</u>	<u>4,500</u>	<u>848</u>	<u>774</u>	<u>(74)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>26,205</u>	<u>26,205</u>	<u>53,080</u>	<u>26,875</u>	<u>(4,500)</u>	<u>(848)</u>	<u>(774)</u>	<u>74</u>
Other Financing Sources (Uses)								
Transfers (Out)	(9,912)	(9,912)	(9,912)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(9,912)</u>	<u>(9,912)</u>	<u>(9,912)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 16,293</u>	<u>\$ 16,293</u>	<u>43,168</u>	<u>\$ 26,875</u>	<u>\$ (4,500)</u>	<u>\$ (848)</u>	<u>(774)</u>	<u>\$ 74</u>
Fund Balances								
Beginning of Year			292,536				84,997	
End of Year			<u>\$ 335,704</u>				<u>\$ 84,223</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	DUI Reinstatement (2394)				Records Preservation (2395)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 40,000	\$ 25,000	\$ 25,147	\$ 147	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	114,000	226,000	227,598	1,598
Miscellaneous	-	-	-	-	210	210	157	(53)
Total Revenue	<u>40,000</u>	<u>25,000</u>	<u>25,147</u>	<u>147</u>	<u>114,210</u>	<u>226,210</u>	<u>227,755</u>	<u>1,545</u>
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	97,857	97,857	94,588	(3,269)
Operations	-	-	-	-	27,910	27,910	18,672	(9,238)
Public Health								
Personal Services	21,573	775	336	(439)	-	-	-	-
Operations	17,793	17,793	8,788	(9,005)	-	-	-	-
Total Expenditures	<u>39,366</u>	<u>18,568</u>	<u>9,124</u>	<u>(9,444)</u>	<u>125,767</u>	<u>125,767</u>	<u>113,260</u>	<u>(12,507)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>634</u>	<u>6,432</u>	<u>16,023</u>	<u>9,591</u>	<u>(11,557)</u>	<u>100,443</u>	<u>114,495</u>	<u>14,052</u>
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	5,500	5,500	4,048	(1,452)
Transfers (Out)	(251)	(251)	(251)	-	(14,914)	(14,914)	(14,914)	-
Total Other Financing Sources (Uses)	<u>(251)</u>	<u>(251)</u>	<u>(251)</u>	<u>-</u>	<u>(9,414)</u>	<u>(9,414)</u>	<u>(10,866)</u>	<u>(1,452)</u>
Net Change in Fund Balances	<u>\$ 383</u>	<u>\$ 6,181</u>	<u>15,772</u>	<u>\$ 9,591</u>	<u>\$ (20,971)</u>	<u>\$ 91,029</u>	<u>103,629</u>	<u>\$ 12,600</u>
Fund Balances								
Beginning of Year			72,166				207,248	
End of Year			<u>\$ 87,938</u>				<u>\$ 310,877</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Juvenile Detention (2396)				Gas Tax (2820)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 566,168	\$ 566,168	\$ 555,718	\$ (10,450)	\$ -	\$ -	\$ -	\$ -
Intergovernmental	87,506	87,506	59,302	(28,204)	491,328	491,328	485,554	(5,774)
Fines and Forfeitures	350	350	-	(350)	-	-	-	-
Investment Earnings	-	-	11	11	-	-	-	-
Total Revenue	<u>654,024</u>	<u>654,024</u>	<u>615,031</u>	<u>(38,993)</u>	<u>491,328</u>	<u>491,328</u>	<u>485,554</u>	<u>(5,774)</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	8,343	8,343	5,328	(3,015)	-	-	-	-
Operations	486,250	486,250	221,579	(264,671)	-	-	-	-
Public Works								
Operations	-	-	-	-	486,000	486,000	275,756	(210,244)
Capital Outlay	-	-	-	-	-	-	123,027	123,027
Total Expenditures	<u>494,593</u>	<u>494,593</u>	<u>226,907</u>	<u>(267,686)</u>	<u>486,000</u>	<u>486,000</u>	<u>398,783</u>	<u>(87,217)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>159,431</u>	<u>159,431</u>	<u>388,124</u>	<u>228,693</u>	<u>5,328</u>	<u>5,328</u>	<u>86,771</u>	<u>81,443</u>
Other Financing Sources (Uses)								
Transfers (Out)	(7,000)	(7,000)	(7,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 152,431</u>	<u>\$ 152,431</u>	<u>381,124</u>	<u>\$ 228,693</u>	<u>\$ 5,328</u>	<u>\$ 5,328</u>	<u>86,771</u>	<u>\$ 81,443</u>
Fund Balances								
Beginning of Year			-				216,835	
End of Year			<u>\$ 381,124</u>				<u>\$ 303,606</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Gas Tax - Special Road Allocation (2821)				Junk Vehicle (2830)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 553,814	\$ 856,505	\$ 680,297	\$ (176,208)	\$ 232,387	\$ 232,387	\$ 57,923	\$ (174,464)
Miscellaneous	-	-	-	-	30	30	-	(30)
Total Revenue	<u>553,814</u>	<u>856,505</u>	<u>680,297</u>	<u>(176,208)</u>	<u>232,417</u>	<u>232,417</u>	<u>57,923</u>	<u>(174,494)</u>
Expenditures								
Public Works								-
Personal Services	-	-	-	-	40,124	40,124	24,393	(15,731)
Operations	50,000	50,000	50,000	-	33,650	33,650	27,847	(5,803)
Capital Outlay	-	806,505	664,505	(142,000)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>856,505</u>	<u>714,505</u>	<u>(142,000)</u>	<u>73,774</u>	<u>73,774</u>	<u>52,240</u>	<u>(21,534)</u>
Excess (Deficiency) of Revenue Over Expenditures	503,814	-	(34,208)	(34,208)	158,643	158,643	5,683	(152,960)
Other Financing Sources (Uses)								
Transfers In	27,691	27,691	34,757	7,066	-	-	-	-
Transfers (Out)	(531,505)	-	-	-	(16,500)	(16,500)	(16,500)	-
Total Other Financing Sources (Uses)	<u>(503,814)</u>	<u>27,691</u>	<u>34,757</u>	<u>7,066</u>	<u>(16,500)</u>	<u>(16,500)</u>	<u>(16,500)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ 27,691</u>	<u>549</u>	<u>\$ (27,142)</u>	<u>\$ 142,143</u>	<u>\$ 142,143</u>	<u>(10,817)</u>	<u>\$ (152,960)</u>
Fund Balances								
Beginning of Year			-				202,828	
End of Year			<u>\$ 549</u>				<u>\$ 192,011</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Weed Truck Grant (2840)				Emergency Communication Center (2851)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ 4,350,208	\$ 1,350,690	\$ (2,999,518)
Miscellaneous	-	-	-	-	-	194,584	194,584	-
Investment Earnings	-	-	-	-	-	2,633	2,633	-
Total Revenue	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>4,547,425</u>	<u>1,547,907</u>	<u>(2,999,518)</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	-	-	-	-	905,743	905,743	-
Operations	-	-	-	-	-	296,674	272,771	(23,903)
Public Works								
Operations	7,500	7,500	7,500	-	-	-	-	-
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>1,202,417</u>	<u>1,178,514</u>	<u>(23,903)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,345,008</u>	<u>369,393</u>	<u>(2,975,615)</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	-	(1,264,859)	(1,264,859)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,264,859)</u>	<u>(1,264,859)</u>	<u>-</u>
Special and Extraordinary Items								
Transfer (out) in operations	-	-	-	-	-	-	2,999,518	2,999,518
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,999,518</u>	<u>2,999,518</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,080,149</u>	<u>2,104,052</u>	<u>\$ 23,903</u>
Fund Balances								
Beginning of Year			-				-	
End of Year			<u>\$ -</u>				<u>\$ 2,104,052</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	State 911 (2856)				GIS - MT Land Information Act (2859)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 350,306	\$ 350,306	\$ -	\$ -	\$ -	\$ -	
Charges for Services	-	-	-	-	30,000	55,500	55,616	116
Total Revenue	-	350,306	350,306	-	30,000	55,500	55,616	116
Expenditures								
Current Operations								
General Government								
Operations	-	-	-	-	27,275	27,275	20,855	(6,420)
Public Safety								
Personal Services	-	229,203	229,203	-	-	-	-	-
Operations	-	121,104	121,103	(1)	-	-	-	-
Total Expenditures	-	350,307	350,306	(1)	27,275	27,275	20,855	(6,420)
Excess (Deficiency) of Revenue Over Expenditures	-	(1)	-	1	2,725	28,225	34,761	6,536
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1)</u>	-	<u>\$ 1</u>	<u>\$ 2,725</u>	<u>\$ 28,225</u>	34,761	<u>\$ 6,536</u>
Fund Balances								
Beginning of Year			-				111,353	
End of Year			<u>\$ -</u>				<u>\$ 146,114</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	I & R/Comm Service (2888)				Veterans Directed Care (2889)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 228,681	\$ 370,126	\$ 309,130	\$ (60,996)	\$ 1,349,166	\$ 1,142,198	\$ 1,143,612	\$ 1,414
Miscellaneous	3,200	7,429	7,429	-	-	-	-	-
Total Revenue	<u>231,881</u>	<u>377,555</u>	<u>316,559</u>	<u>(60,996)</u>	<u>1,349,166</u>	<u>1,142,198</u>	<u>1,143,612</u>	<u>1,414</u>
Expenditures								
Current Operations								
Social and Economic Services								
Personal Services	305,042	326,300	318,939	(7,361)	86,456	63,666	64,467	801
Operations	13,658	60,735	61,826	1,091	1,109,375	962,499	961,530	(969)
Total Expenditures	<u>318,700</u>	<u>387,035</u>	<u>380,765</u>	<u>(6,270)</u>	<u>1,195,831</u>	<u>1,026,165</u>	<u>1,025,997</u>	<u>(168)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(86,819)</u>	<u>(9,480)</u>	<u>(64,206)</u>	<u>(54,726)</u>	<u>153,335</u>	<u>116,033</u>	<u>117,615</u>	<u>1,582</u>
Other Financing Sources (Uses)								
Transfers In	25,000	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	(35,000)	-	-	-
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (61,819)</u>	<u>\$ (9,480)</u>	<u>(64,206)</u>	<u>\$ (54,726)</u>	<u>\$ 118,335</u>	<u>\$ 116,033</u>	<u>117,615</u>	<u>\$ 1,582</u>
Fund Balances								
Beginning of Year			141,791				102,132	
End of Year			<u>\$ 77,585</u>				<u>\$ 219,747</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Sandy Hill Rural Maintenance District (2890)				PILT (2901)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 3,708	\$ 3,708	\$ 3,953	\$ 245	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	2,600,000	3,114,000	3,113,999	(1)
Investment Earnings	-	-	39	39	-	-	-	-
Total Revenue	<u>3,708</u>	<u>3,708</u>	<u>3,992</u>	<u>284</u>	<u>2,600,000</u>	<u>3,114,000</u>	<u>3,113,999</u>	<u>(1)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,708</u>	<u>3,708</u>	<u>3,992</u>	<u>284</u>	<u>2,600,000</u>	<u>3,114,000</u>	<u>3,113,999</u>	<u>(1)</u>
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(6,322,720)	(6,322,720)	(6,322,720)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,322,720)</u>	<u>(6,322,720)</u>	<u>(6,322,720)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 3,708</u>	<u>\$ 3,708</u>	<u>3,992</u>	<u>\$ 284</u>	<u>\$ (3,722,720)</u>	<u>\$ (3,208,720)</u>	<u>(3,208,721)</u>	<u>\$ (1)</u>
Fund Balances								
Beginning of Year			<u>7,251</u>				<u>4,534,524</u>	
End of Year			<u>\$ 11,243</u>				<u>\$ 1,325,803</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	BCC/Drug Investigation Team (2916)				Children's Advocacy Center (2920)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 392,303	\$ 392,303	\$ 372,430	\$ (19,873)	\$ -	\$ -	\$ -	\$ -
Total Revenue	392,303	392,303	372,430	(19,873)	-	-	-	-
Expenditures								
Current Operations								
Public Safety								
Personal Services	390,446	390,446	382,774	(7,672)	-	-	-	-
Operations	315,402	315,402	314,499	(903)	1,000	1,000	-	(1,000)
Miscellaneous								
Total Expenditures	705,848	705,848	697,273	(8,575)	1,000	1,000	-	(1,000)
Excess (Deficiency) of Revenue Over Expenditures	(313,545)	(313,545)	(324,843)	(11,298)	(1,000)	(1,000)	-	1,000
Other Financing Sources (Uses)								
Transfers In	313,545	313,545	322,515	8,970	-	-	-	-
Total Other Financing Sources (Uses)	313,545	313,545	322,515	8,970	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	(2,328)	\$ (2,328)	\$ (1,000)	\$ (1,000)	-	\$ 1,000
Fund Balances								
Beginning of Year			4,274				3,716	
End of Year			\$ 1,946				\$ 3,716	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	High Intensity Drug Trafficking (2922)				Sheriff Drug Trust (2923)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 145,000	\$ 173,000	\$ 143,739	\$ (29,261)	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	-	-	-	-	31,000	31,000	40,943	9,943
Miscellaneous	-	-	41	41	-	-	275	275
Investment Earnings	-	-	-	-	4,550	4,550	1,568	(2,982)
Total Revenue	<u>145,000</u>	<u>173,000</u>	<u>143,780</u>	<u>(29,220)</u>	<u>35,550</u>	<u>35,550</u>	<u>42,786</u>	<u>7,236</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	25,000	36,000	37,272	1,272	-	-	-	-
Operations	120,000	137,000	103,228	(33,772)	71,000	71,000	42,781	(28,219)
Debt Service								
Principal	-	-	2,307	2,307	-	-	-	-
Interest	-	-	490	490	-	-	-	-
Capital Outlay	-	35,591	35,591	-	-	30,000	35,108	5,108
Total Expenditures	<u>145,000</u>	<u>208,591</u>	<u>178,888</u>	<u>(29,703)</u>	<u>71,000</u>	<u>101,000</u>	<u>77,889</u>	<u>(23,111)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(35,591)</u>	<u>(35,108)</u>	<u>483</u>	<u>(35,450)</u>	<u>(65,450)</u>	<u>(35,103)</u>	<u>30,347</u>
Other Financing Sources (Uses)								
Proceeds of general long term debt	-	35,591	35,591	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>35,591</u>	<u>35,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>483</u>	<u>\$ 483</u>	<u>\$ (35,450)</u>	<u>\$ (65,450)</u>	<u>(35,103)</u>	<u>\$ 30,347</u>
Fund Balances								
Beginning of Year			302				376,251	
End of Year			<u>\$ 785</u>				<u>\$ 341,148</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Drug Forfeiture/Fed Share (2924)				War Supplemental/Stonegarden Grant (2928)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 206,994	\$ 206,994	\$ 79,355	\$ (127,639)
Fines and Forfeitures	13,000	13,000	-	(13,000)	-	-	-	-
Miscellaneous	-	-	22,117	22,117	-	-	-	-
Investment Earnings	3,485	3,485	482	(3,003)	-	-	-	-
Total Revenue	<u>16,485</u>	<u>16,485</u>	<u>22,599</u>	<u>6,114</u>	<u>206,994</u>	<u>206,994</u>	<u>79,355</u>	<u>(127,639)</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	-	-	-	42,479	42,479	13,660	(28,819)
Operations	65,000	65,000	-	(65,000)	164,515	164,515	31,245	(133,270)
Capital Outlay	35,500	65,500	52,906	(12,594)	-	-	34,450	34,450
Miscellaneous	-	-	-	-	-	-	-	-
Total Expenditures	<u>100,500</u>	<u>130,500</u>	<u>52,906</u>	<u>(77,594)</u>	<u>206,994</u>	<u>206,994</u>	<u>79,355</u>	<u>(127,639)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(84,015)</u>	<u>(114,015)</u>	<u>(30,307)</u>	<u>83,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (84,015)</u>	<u>\$ (114,015)</u>	<u>(30,307)</u>	<u>\$ 83,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balances								
Beginning of Year			125,893				-	
End of Year			<u>\$ 95,586</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Bulletproof Vest Partnership (2930)				ICAC (2931)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 1,162	\$ 922	\$ (240)	\$ 215,239	\$ 219,554	\$ 185,200	\$ (34,354)
Total Revenue	-	1,162	922	(240)	215,239	219,554	185,200	(34,354)
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	-	-	-	207,804	210,139	188,145	(21,994)
Operations	17,250	19,650	19,389	(261)	7,435	9,415	2,509	(6,906)
Total Expenditures	17,250	19,650	19,389	(261)	215,239	219,554	190,654	(28,900)
Excess (Deficiency) of Revenue Over Expenditures	(17,250)	(18,488)	(18,467)	21	-	-	(5,454)	(5,454)
Other Financing Sources (Uses)								
Transfers In	30,000	30,000	30,000	-	-	-	92,196	92,196
Total Other Financing Sources (Uses)	30,000	30,000	30,000	-	-	-	92,196	92,196
Net Change in Fund Balances	<u>\$ 12,750</u>	<u>\$ 11,512</u>	11,533	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	86,742	<u>\$ 86,742</u>
Fund Balances								
Beginning of Year			11,570				-	
End of Year			<u>\$ 23,103</u>				<u>\$ 86,742</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Alcohol Enforcement Team (2932)				STEP DUI/Seatbelt (2933)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	4,000	4,000	-	(4,000)	8,786	8,786	2,454	(6,332)
Miscellaneous	1,000	1,000	-	(1,000)	-	-	-	-
Investment Earnings	270	270	70	(200)	-	-	-	-
Total Revenue	<u>5,270</u>	<u>5,270</u>	<u>70</u>	<u>(5,200)</u>	<u>8,786</u>	<u>8,786</u>	<u>2,454</u>	<u>(6,332)</u>
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	-	-	-	8,756	8,756	2,454	(6,302)
Operations	2,800	2,800	-	(2,800)	-	-	-	-
Total Expenditures	<u>2,800</u>	<u>2,800</u>	<u>-</u>	<u>(2,800)</u>	<u>8,756</u>	<u>8,756</u>	<u>2,454</u>	<u>(6,302)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>2,470</u>	<u>2,470</u>	<u>70</u>	<u>(2,400)</u>	<u>30</u>	<u>30</u>	<u>-</u>	<u>(30)</u>
Net Change in Fund Balances	<u>\$ 2,470</u>	<u>\$ 2,470</u>	<u>70</u>	<u>\$ (2,400)</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>-</u>	<u>\$ (30)</u>
Fund Balances								
Beginning of Year			15,168				1,298	
End of Year			<u>\$ 15,238</u>				<u>\$ 1,298</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	JAG Grant (2934)				National Children's Alliance (2936)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 115,605	\$ 103,406	\$ (12,199)	\$ 66,610	\$ 70,210	\$ 55,590	\$ (14,620)
Total Revenue	-	115,605	103,406	(12,199)	66,610	70,210	55,590	(14,620)
Expenditures								
Current Operations								
Public Safety								
Personal Services	-	17,711	8,178	(9,533)	67,939	67,939	66,582	(1,357)
Operations	-	97,894	95,228	(2,666)	15,875	19,475	2,324	(17,151)
Total Expenditures	-	115,605	103,406	(12,199)	83,814	87,414	68,906	(18,508)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	(17,204)	(17,204)	(13,316)	3,888
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	17,204	17,204	13,316	(3,888)
Total Other Financing Sources (Uses)	-	-	-	-	17,204	17,204	13,316	(3,888)
Net Change in Fund Balances	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -
Fund Balances								
Beginning of Year			-				-	
End of Year			\$ -				\$ -	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Sheriff Local Contracts (2937)				Bigfork Stormwater (2939)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 28,205	\$ 28,205	\$ 28,647	\$ 442
Intergovernmental	30,756	40,786	33,606	(7,180)	-	-	-	-
Charges for Services	30,860	30,860	30,860	-	-	-	-	-
Total Revenue	61,616	71,646	64,466	(7,180)	28,205	28,205	28,647	442
Expenditures								
Current Operations								
General Government								
Operations	-	-	-	-	19,032	19,032	14,714	(4,318)
Public Safety								
Personal Services	20,011	23,511	13,647	(9,864)	-	-	-	-
Operations	48,745	48,745	27,453	(21,292)	-	-	-	-
Capital Outlay	-	18,478	18,573	95	-	-	-	-
Total Expenditures	68,756	90,734	59,673	(31,061)	19,032	19,032	14,714	(4,318)
Excess (Deficiency) of Revenue Over Expenditures	(7,140)	(19,088)	4,793	23,881	9,173	9,173	13,933	4,760
Net Change in Fund Balances	<u>\$ (7,140)</u>	<u>\$ (19,088)</u>	4,793	<u>\$ 23,881</u>	<u>\$ 9,173</u>	<u>\$ 9,173</u>	13,933	<u>\$ 4,760</u>
Fund Balances								
Beginning of Year			21,081				29,345	
End of Year			<u>\$ 25,874</u>				<u>\$ 43,278</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	CDBG (2940)				VFA Program Fund (2953)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 45,000	\$ 45,000	\$ 34,037	\$ (10,963)	\$ 13,500	\$ 14,905	\$ 14,905	\$ -
Total Revenue	45,000	45,000	34,037	(10,963)	13,500	14,905	14,905	-
Expenditures								
Current Operations								
General Government								
Operations	60,000	60,000	45,000	(15,000)	-	-	-	-
Public Safety								
Operations	-	-	-	-	13,500	14,905	14,905	-
Total Expenditures	60,000	60,000	45,000	(15,000)	13,500	14,905	14,905	-
Excess (Deficiency) of Revenue Over Expenditures	(15,000)	(15,000)	(10,963)	4,037	-	-	-	-
Other Financing Sources (Uses)								
Transfers In	15,000	15,000	10,963	(4,037)	-	-	-	-
Total Other Financing Sources (Uses)	15,000	15,000	10,963	(4,037)	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balances								
Beginning of Year			-				-	
End of Year			<u>\$ -</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Gateway to Glacier Bike/Pedestrian Trail (2956)				Montana Coronavirus Relief (2960)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 201,718	\$ 501,342	\$ 501,341	\$ (1)
Total Revenue	-	-	-	-	201,718	501,342	501,341	(1)
Expenditures								
Current Operations								
Public Health								
Personal Services	-	-	-	-	-	205,853	205,851	(2)
Operations	-	-	-	-	201,718	295,489	295,490	1
Total Expenditures	-	-	-	-	201,718	501,342	501,341	(1)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balances								
Beginning of Year			122,335				-	
End of Year			<u>\$ 122,335</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	PREP Grant (2961)				Healthy Young Parents (2963)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 17,779	\$ 57,779	\$ 36,110	\$ (21,669)	\$ -	\$ 4,280	\$ 4,176	\$ (104)
Total Revenue	<u>17,779</u>	<u>57,779</u>	<u>36,110</u>	<u>(21,669)</u>	<u>-</u>	<u>4,280</u>	<u>4,176</u>	<u>(104)</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	13,310	49,113	33,269	(15,844)	-	-	570	570
Operations	4,469	8,666	2,841	(5,825)	-	4,280	3,606	(674)
Total Expenditures	<u>17,779</u>	<u>57,779</u>	<u>36,110</u>	<u>(21,669)</u>	<u>-</u>	<u>4,280</u>	<u>4,176</u>	<u>(104)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balances								
Beginning of Year			-				25,345	
End of Year			<u>\$ -</u>				<u>\$ 25,345</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Community Youth Suicide Prevention (2964)				Mental Health (2965)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 22,000	\$ 30,000	\$ 25,373	\$ (4,627)	\$ -	\$ 196,000	\$ 174,610	\$ (21,390)
Total Revenue	22,000	30,000	25,373	(4,627)	-	196,000	174,610	(21,390)
Expenditures								
Current Operations								
Public Health								
Personal Services	14,011	14,011	14,660	649	-	25,048	24,864	(184)
Operations	8,120	16,120	10,713	(5,407)	-	140,952	119,760	(21,192)
Capital Outlay	-	-	-	-	-	30,000	29,955	(45)
Total Expenditures	22,131	30,131	25,373	(4,758)	-	196,000	174,579	(21,421)
Excess (Deficiency) of Revenue Over Expenditures	(131)	(131)	-	131	-	-	31	31
Net Change in Fund Balances	<u>\$ (131)</u>	<u>\$ (131)</u>	-	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ -</u>	31	<u>\$ 31</u>
Fund Balances								
Beginning of Year			18,032				-	
End of Year			<u>\$ 18,032</u>				<u>\$ 31</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Radon Program (2966)				Montana Cancer Control (2967)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 224,791	\$ 224,791	\$ 171,811	\$ (52,980)
Charges for Services	600	600	350	(250)	-	-	-	-
Total Revenue	600	600	350	(250)	224,791	224,791	171,811	(52,980)
Expenditures								
Current Operations								
Public Health								
Personal Services	-	-	-	-	187,411	180,773	156,295	(24,478)
Operations	600	600	2	(598)	26,536	26,266	8,963	(17,303)
Total Expenditures	600	600	2	(598)	213,947	207,039	165,258	(41,781)
Excess (Deficiency) of Revenue Over Expenditures	-	-	348	348	10,844	17,752	6,553	(11,199)
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	(843)	(843)	(843)	-
Total Other Financing Sources (Uses)	-	-	-	-	(843)	(843)	(843)	-
Net Change in Fund Balances	\$ -	\$ -	348	\$ 348	\$ 10,001	\$ 16,909	5,710	\$ (11,199)
Fund Balances								
Beginning of Year			1,160				657,741	
Restatement								
End of Year			<u>\$ 1,508</u>				<u>\$ 663,451</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Tobacco Use Prevention Grant (2968)				Consortium II (2970)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 234,714	\$ 234,714	\$ 260,949	\$ 26,235	\$ 30,000	\$ 30,000	\$ 19,566	\$ (10,434)
Total Revenue	234,714	234,714	260,949	26,235	30,000	30,000	19,566	(10,434)
Expenditures								
Current Operations								
Public Health								
Personal Services	94,169	71,651	32,113	(39,538)	24,086	24,086	18,566	(5,520)
Operations	139,958	139,958	177,543	37,585	6,145	6,145	1,000	(5,145)
Total Expenditures	234,127	211,609	209,656	(1,953)	30,231	30,231	19,566	(10,665)
Excess (Deficiency) of Revenue Over Expenditures	587	23,105	51,293	28,188	(231)	(231)	-	231
Other Financing Sources (Uses)								
Transfers (Out)	(502)	(502)	(502)	-	-	-	-	-
Total Other Financing Sources (Uses)	(502)	(502)	(502)	-	-	-	-	-
Net Change in Fund Balances	\$ 85	\$ 22,603	50,791	\$ 28,188	\$ (231)	\$ (231)	\$ -	\$ 231
Fund Balances								
Beginning of Year			96,820				23,167	
End of Year			\$ 147,611				\$ 23,167	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	WIC (2971)				Family Planning (2972)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 316,936	\$ 330,364	\$ 307,987	\$ (22,377)	\$ 360,544	\$ 360,544	\$ 331,960	\$ (28,584)
Charges for Services	42,080	42,080	14,054	(28,026)	351,464	351,464	362,442	10,978
Miscellaneous	-	-	-	-	3,000	3,000	948	(2,052)
Total Revenue	<u>359,016</u>	<u>372,444</u>	<u>322,041</u>	<u>(50,403)</u>	<u>715,008</u>	<u>715,008</u>	<u>695,350</u>	<u>(19,658)</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	307,687	308,681	292,380	(16,301)	479,540	434,283	349,775	(84,508)
Operations	42,385	42,500	26,599	(15,901)	239,132	229,982	149,406	(80,576)
Total Expenditures	<u>350,072</u>	<u>351,181</u>	<u>318,979</u>	<u>(32,202)</u>	<u>718,672</u>	<u>664,265</u>	<u>499,181</u>	<u>(165,084)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>8,944</u>	<u>21,263</u>	<u>3,062</u>	<u>(18,201)</u>	<u>(3,664)</u>	<u>50,743</u>	<u>196,169</u>	<u>145,426</u>
Other Financing Sources (Uses)								
Transfers (Out)	(3,061)	(3,061)	(3,061)	-	(36,094)	(1,094)	(1,094)	-
Total Other Financing Sources (Uses)	<u>(3,061)</u>	<u>(3,061)</u>	<u>(3,061)</u>	<u>-</u>	<u>(36,094)</u>	<u>(1,094)</u>	<u>(1,094)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 5,883</u>	<u>\$ 18,202</u>	<u>1</u>	<u>\$ (18,201)</u>	<u>\$ (39,758)</u>	<u>\$ 49,649</u>	<u>195,075</u>	<u>\$ 145,426</u>
Fund Balances								
Beginning of Year			107,003				244,935	
End of Year			<u>\$ 107,004</u>				<u>\$ 440,010</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	MCH Grant (2973)				Consortia III/Ryan White (2974)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 564,679	\$ 574,429	\$ 480,910	\$ (93,519)	\$ 15,902	\$ 15,902	\$ 13,319	\$ (2,583)
Charges for Services	30,000	30,000	30,000	-	-	-	-	-
Total Revenue	594,679	604,429	510,910	(93,519)	15,902	15,902	13,319	(2,583)
Expenditures								
Current Operations								
Public Health								
Personal Services	467,004	469,564	409,696	(59,868)	16,057	16,057	13,319	(2,738)
Operations	105,452	112,642	92,514	(20,128)	-	-	-	-
Total Expenditures	572,456	582,206	502,210	(79,996)	16,057	16,057	13,319	(2,738)
Excess (Deficiency) of Revenue Over Expenditures	22,223	22,223	8,700	(13,523)	(155)	(155)	-	155
Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 22,223</u>	<u>\$ 22,223</u>	8,700	<u>\$ (13,523)</u>	<u>\$ (155)</u>	<u>\$ (155)</u>	-	<u>\$ 155</u>
Fund Balances								
Beginning of Year			284,874				595	
End of Year			<u>\$ 293,574</u>				<u>\$ 595</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	AIDS Grant (2975)				Immunization Program (2976)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 57,240	\$ 68,240	\$ 65,122	\$ (3,118)	\$ 39,267	\$ 323,416	\$ 323,416	\$ -
Miscellaneous	-	-	150	150	-	-	-	-
Total Revenue	<u>57,240</u>	<u>68,240</u>	<u>65,272</u>	<u>(2,968)</u>	<u>39,267</u>	<u>323,416</u>	<u>323,416</u>	<u>-</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	42,342	47,999	48,658	659	37,202	94,064	94,059	(5)
Operations	18,293	26,737	25,756	(981)	984	229,357	229,358	1
Total Expenditures	<u>60,635</u>	<u>74,736</u>	<u>74,414</u>	<u>(322)</u>	<u>38,186</u>	<u>323,421</u>	<u>323,417</u>	<u>(4)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(3,395)</u>	<u>(6,496)</u>	<u>(9,142)</u>	<u>(2,646)</u>	<u>1,081</u>	<u>(5)</u>	<u>(1)</u>	<u>4</u>
Other Financing Sources (Uses)								
Transfers In	3,000	3,000	3,000	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (395)</u>	<u>\$ (3,496)</u>	<u>(6,142)</u>	<u>\$ (2,646)</u>	<u>\$ 1,081</u>	<u>\$ (5)</u>	<u>(1)</u>	<u>\$ 4</u>
Fund Balances								
Beginning of Year			35,910				-	
End of Year			<u>\$ 29,768</u>				<u>\$ (1)</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Bioterrorism (2977)				Air Quality Grant (2979)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -
Intergovernmental	228,748	275,881	275,919	38	50,213	50,213	50,213	-
Miscellaneous	-	-	-	-	463	463	93	(370)
Total Revenue	<u>228,748</u>	<u>275,881</u>	<u>275,919</u>	<u>38</u>	<u>51,076</u>	<u>51,076</u>	<u>50,706</u>	<u>(370)</u>
Expenditures								
Current Operations								
Public Health								
Personal Services	84,047	210,950	198,269	(12,681)	44,799	44,799	17,981	(26,818)
Operations	110,941	68,425	70,854	2,429	5,684	5,684	6,003	319
Total Expenditures	<u>194,988</u>	<u>279,375</u>	<u>269,123</u>	<u>(10,252)</u>	<u>50,483</u>	<u>50,483</u>	<u>23,984</u>	<u>(26,499)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>33,760</u>	<u>(3,494)</u>	<u>6,796</u>	<u>10,290</u>	<u>593</u>	<u>593</u>	<u>26,722</u>	<u>26,129</u>
Other Financing Sources (Uses)								
Transfers (Out)	(251)	(251)	(251)	-	(341)	(341)	(341)	-
Total Other Financing Sources (Uses)	<u>(251)</u>	<u>(251)</u>	<u>(251)</u>	<u>-</u>	<u>(341)</u>	<u>(341)</u>	<u>(341)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 33,509</u>	<u>\$ (3,745)</u>	<u>6,545</u>	<u>\$ 10,290</u>	<u>\$ 252</u>	<u>\$ 252</u>	<u>26,381</u>	<u>\$ 26,129</u>
Fund Balances								
Beginning of Year			80,880				38,006	
End of Year			<u>\$ 87,425</u>				<u>\$ 64,387</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Obesity Prevention (2980)				Independent Living (2982)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 47,017	\$ 173,418	\$ 116,801	\$ (56,617)
Miscellaneous	-	-	-	-	4,900	6,325	6,431	106
Total Revenue	-	-	-	-	51,917	179,743	123,232	(56,511)
Expenditures								
Current Operations								
Social and Economic Services								
Operations	-	-	-	-	141,150	121,604	121,431	(173)
Total Expenditures	-	-	-	-	141,150	121,604	121,431	(173)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	(89,233)	58,139	1,801	(56,338)
Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	-	\$ -	\$ (89,233)	\$ 58,139	1,801	\$ (56,338)
Fund Balances								
Beginning of Year			18,041				191,392	
End of Year			\$ 18,041				\$ 193,193	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Nutrition (2983)				Senior Center (2986)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 543,571	\$ 548,108	\$ 643,836	\$ 95,728	\$ 46,136	\$ 47,736	\$ 54,385	\$ 6,649
Charges for Services	6,500	2,508	2,045	(463)	-	-	-	-
Miscellaneous	133,115	153,566	153,103	(463)	-	-	-	-
Total Revenue	<u>683,186</u>	<u>704,182</u>	<u>798,984</u>	<u>94,802</u>	<u>46,136</u>	<u>47,736</u>	<u>54,385</u>	<u>6,649</u>
Expenditures								
Current Operations								
Social and Economic Services								
Personal Services	348,712	343,912	343,934	22	-	-	-	-
Operations	334,681	406,581	388,278	(18,303)	54,798	54,398	54,385	(13)
Capital Outlay	-	5,552	5,552	-	-	-	-	-
Total Expenditures	<u>683,393</u>	<u>756,045</u>	<u>737,764</u>	<u>(18,281)</u>	<u>54,798</u>	<u>54,398</u>	<u>54,385</u>	<u>(13)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(207)</u>	<u>(51,863)</u>	<u>61,220</u>	<u>113,083</u>	<u>(8,662)</u>	<u>(6,662)</u>	<u>-</u>	<u>6,662</u>
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	7,200	7,200	7,200	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (207)</u>	<u>\$ (51,863)</u>	<u>61,220</u>	<u>\$ 113,083</u>	<u>\$ (1,462)</u>	<u>\$ 538</u>	<u>7,200</u>	<u>\$ 6,662</u>
Fund Balances								
Beginning of Year			475,464				25,188	
End of Year			<u>\$ 536,684</u>				<u>\$ 32,388</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Training Grant (2987)				SR Home Repair Grant (2988)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 4,128	\$ 3,952	\$ 4,994	\$ 1,042	\$ -	\$ -	\$ -	\$ -
Miscellaneous	46	82	10	(72)	-	-	-	-
Total Revenue	<u>4,174</u>	<u>4,034</u>	<u>5,004</u>	<u>970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current Operations								
Social and Economic Services								
Operations	8,000	1,026	1,026	-	-	-	-	-
Total Expenditures	<u>8,000</u>	<u>1,026</u>	<u>1,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(3,826)</u>	<u>3,008</u>	<u>3,978</u>	<u>970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (3,826)</u>	<u>\$ 3,008</u>	<u>3,978</u>	<u>\$ 970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balances								
Beginning of Year			4,065			5,624		
End of Year			<u>\$ 8,043</u>			<u>\$ 5,624</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	HAVA Grant (2989)				Transportation Center (2990)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 286,731	\$ 286,731	\$ 287,336	\$ 605
Intergovernmental	44,115	162,214	44,115	(118,099)	1,072,448	1,647,807	1,641,926	(5,881)
Charges for Services	-	-	-	-	70,000	34,000	35,441	1,441
Miscellaneous	-	-	-	-	323,900	130,140	133,994	3,854
Investment Earnings	-	-	-	-	-	-	6	6
Total Revenue	44,115	162,214	44,115	(118,099)	1,753,079	2,098,678	2,098,703	25
Expenditures								
Current Operations								
Social and Economic Services								
Personal Services	-	-	-	-	926,940	936,874	901,819	(35,055)
Operations	-	-	-	-	395,058	747,973	728,737	(19,236)
Capital Outlay	51,615	51,615	44,115	(7,500)	350,000	95,240	120,237	24,997
Total Expenditures	51,615	51,615	44,115	(7,500)	1,671,998	1,780,087	1,750,793	(29,294)
Excess (Deficiency) of Revenue Over Expenditures	(7,500)	110,599	-	(110,599)	81,081	318,591	347,910	29,319
Other Financing Sources (Uses)								
Transfers (Out)	-	-	-	-	-	-	(4,413)	(4,413)
Proceeds on Sale of Capital Assets	-	-	-	-	2,500	2,500	5,160	2,660
Total Other Financing Sources (Uses)	-	-	-	-	2,500	2,500	747	(1,753)
Net Change in Fund Balances	<u>\$ (7,500)</u>	<u>\$ 110,599</u>	-	<u>\$ (110,599)</u>	<u>\$ 83,581</u>	<u>\$ 321,091</u>	348,657	<u>\$ 27,566</u>
Fund Balances								
Beginning of Year			7,500				459,484	
End of Year			<u>\$ 7,500</u>				<u>\$ 808,141</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	CARES Act Grant (2991)				Parks Grant (2992)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 4,772,241	\$ 4,772,241	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	4,772,241	4,772,241	-	-	-	-	-
Expenditures								
Current Operations								
Public Safety				-				
Operations	-	820,070	820,069	(1)	-	-	-	-
Total Expenditures	-	820,070	820,069	(1)	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	-	3,952,171	3,952,172	1	-	-	-	-
Other Financing Sources (Uses)								
Transfers (Out)	-	(5,792,636)	(5,792,636)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(5,792,636)	(5,792,636)	-	-	-	-	-
Net Change in Fund Balances	\$ -	\$ (1,840,465)	(1,840,464)	\$ 1	\$ -	\$ -	-	\$ -
Fund Balances								
Beginning of Year			1,840,464				293	
End of Year			\$ -				\$ 293	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Jail Donations (2998)				Animal Control Feed Care (7015)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Miscellaneous	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Investment Earnings	12,000	12,000	4,920	(7,080)	1,200	1,200	421	(779)
Total Revenue	12,000	12,000	6,920	(5,080)	1,200	1,200	421	(779)
Expenditures								
Current Operations								
Public Health								
Operations	-	-	-	-	750	7,100	7,099	(1)
Total Expenditures	-	-	-	-	750	7,100	7,099	(1)
Excess (Deficiency) of Revenue Over Expenditures	12,000	12,000	6,920	(5,080)	450	(5,900)	(6,678)	(778)
Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 12,000</u>	<u>\$ 12,000</u>	6,920	<u>\$ (5,080)</u>	<u>\$ 450</u>	<u>\$ (5,900)</u>	(6,678)	<u>\$ (778)</u>
Fund Balances								
Beginning of Year			1,055,678				90,747	
End of Year			<u>\$ 1,062,598</u>				<u>\$ 84,069</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	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		
Revenue								
Miscellaneous	\$ 57,250	\$ 67,250	\$ 72,287	\$ 5,037	-	-	-	-
Investment Earnings	750	750	327	(423)	-	-	5	5
Total Revenue	<u>58,000</u>	<u>68,000</u>	<u>72,614</u>	<u>4,614</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Expenditures								
Current Operations								
Culture and Recreation								
Operations	53,900	63,900	61,224	(2,676)	-	-	-	-
Total Expenditures	<u>53,900</u>	<u>63,900</u>	<u>61,224</u>	<u>(2,676)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>4,100</u>	<u>4,100</u>	<u>11,390</u>	<u>7,290</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Net Change in Fund Balances	<u>\$ 4,100</u>	<u>\$ 4,100</u>	<u>11,390</u>	<u>\$ 7,290</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5</u>	<u>\$ 5</u>
Fund Balances								
Beginning of Year			56,606				1,113	
End of Year			<u>\$ 67,996</u>				<u>\$ 1,118</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Co. Attorney Victims Restitution (7071)				Total of All Non-major Special Revenue Funds			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 17,759,306	\$ 17,759,306	\$ 17,841,897	\$ 82,591
Licenses and Permits	-	-	-	-	213,150	247,650	255,296	7,646
Intergovernmental	-	-	-	-	12,294,199	24,309,066	20,159,965	(4,149,101)
Charges for Services	-	-	-	-	4,216,539	4,984,807	4,844,469	(140,338)
Fines and Forfeitures	-	-	-	-	60,350	60,350	52,213	(8,137)
Miscellaneous	-	-	-	-	1,021,219	1,224,398	1,306,097	81,699
Investment Earnings	900	900	362	(538)	29,655	32,288	16,367	(15,921)
Total Revenue	900	900	362	(538)	35,594,418	48,617,865	44,476,304	(4,141,561)
Expenditures								
Current Operations								
General Government								
Personal Services	-	-	-	-	4,362,604	4,376,284	4,091,976	(284,308)
Operations	-	-	-	-	302,868	310,068	271,151	(38,917)
Public Safety								
Personal Services	-	-	-	-	3,632,297	4,801,789	4,557,271	(244,518)
Operations	-	-	-	-	1,612,904	2,975,031	2,285,694	(689,337)
Public Works								
Personal Services	-	-	-	-	2,226,083	2,226,083	2,114,495	(111,588)
Operations	-	-	-	-	1,215,262	1,294,810	883,649	(411,161)
Public Health								
Personal Services	-	-	-	-	4,583,751	4,812,939	4,287,256	(525,683)
Operations	-	-	-	-	4,117,856	5,713,233	5,311,822	(401,411)
Social and Economic Services								
Personal Services	-	-	-	-	2,024,593	2,028,195	1,979,120	(49,075)
Operations	-	-	-	-	2,505,210	2,804,708	2,716,744	(87,964)
Culture and Recreation								
Personal Services	-	-	-	-	2,648,805	2,648,805	2,521,942	(126,863)
Operations	-	-	-	-	1,719,360	1,764,810	1,679,273	(85,537)
Debt Service								
Principal	-	-	-	-	-	-	2,307	2,307
Interest	-	-	-	-	-	-	490	490
Capital Outlay	-	-	-	-	437,115	1,138,481	1,164,019	25,538
Miscellaneous	-	-	-	-	1,414,260	1,414,260	1,347,416	(66,844)
Total Expenditures	-	-	-	-	32,802,968	38,309,496	35,214,625	(3,094,871)
Excess (Deficiency) of Revenue Over Expenditures	900	900	362	(538)	2,791,450	10,308,369	9,261,679	(1,046,690)
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	4,111,781	5,254,629	5,353,484	98,855
Transfers (Out)	-	-	-	-	(11,707,755)	(18,870,670)	(18,875,334)	(4,664)
Proceeds of general long term debt	-	-	-	-	-	35,591	35,591	-
Proceeds on Sale of Capital Assets	-	-	-	-	2,500	2,500	5,160	2,660
Total Other Financing Sources (Uses)	-	-	-	-	(7,593,474)	(13,577,950)	(13,481,099)	96,851
Special and Extraordinary Items								
Transfer (out) in operations	-	-	-	-	-	-	2,999,518	2,999,518
Total special and extraordinary items	-	-	-	-	-	-	2,999,518	2,999,518
Net Change in Fund Balances	\$ 900	\$ 900	362	\$ (538)	\$ (4,802,024)	\$ (3,269,581)	(1,219,902)	\$ 2,049,679
Fund Balances								
Beginning of Year			77,698				22,348,611	
Restatements			-				200,229	
End of Year			<u>\$ 78,060</u>				<u>\$ 21,328,938</u>	



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NONMAJOR DEBT SERVICE FUNDS

Nonmajor Debt Service Funds are used to account for the accumulation of resources used for the payment of principal and interest on long-term debt.

911 G. O. Bond (3001) – The General Obligation bond issue to finance the building, equipping and furnishing the Emergency Communication Center.

SID Revolving (3400) – The revolving fund used for special improvement districts to help cash flow debt payments and offset administrative costs.

Big Mtn Water Paving RSID #138 (3538) – The \$523,000 of Rural Special Improvement District bonds for the purpose of improvements to roads, water line, and underground utilities within Big Mountain View Subdivision No2.

Sandy Hill RSID #139 (3539) – The \$174,528 of Rural Special Improvement District bonds for the purpose of local improvements within the Sandy Hill rural improvement district.

Shady Lane RSID #140 (3540) – The \$152,777 of Rural Special Improvement District bonds for the purpose of local improvements within the Shady Lane rural improvement district.

Williams Lane RSID #141 (3541) – The \$180,695 of Rural Special Improvement District bonds for the purpose of local improvements within the William Lane rural improvement district.

Resthaven RSID #143 (3543) – The \$344,000 of Rural Special Improvement District bonds for the purpose of improvements within the Resthaven rural improvement district.

Lodgepole RSID #144 (3544) – The \$430,820 of Rural Special Improvement District bonds for the purpose of improving Lodgepole Drive within the rural improvement district.

Snowghost RSID #145 (3545) – The \$274,000 of Rural Special Improvement District bonds for the purpose of improvements within the Snowghost rural improvement district.

Badrock RSID #146 (3546) – The \$173,000 of Rural Special Improvement District bonds for the purpose of improvements within the Badrock rural improvement district.

Mennonite RSID #147 (3547) – The \$203,500 of Rural Special Improvement District bonds for the purpose of improvements within the Mennonite rural improvement district.

Swan Horseshoe RSID #149 (3549) – The \$368,000 of Rural Special Improvement District bonds for the purpose of improvements within the Swan Horseshoe rural improvement district.

Berne Road RSID #152 (3550) – The \$49,310 of Rural Special Improvement District bonds for the purpose of improvements within the Berne Road rural improvement district.

Monegan Road RSID #153 (3551) – The \$246,210 of Rural Special Improvement District bonds for the purpose of improvements within the Monegan Road rural improvement district.

Big Mountain RSID #155 (3553) – The \$360,000 of Taxable Rural Special Improvement District bonds for the purpose of improvements within the Big Mountain rural improvement district.

NONMAJOR DEBT SERVICE FUNDS (continued)

Little Mountain Road RSID #154 (3554) – The \$137,800 of Rural Special Improvement District bonds for the purpose of improvements within the Little Mountain Road rural improvement district.

Big Mountain RSID #155 (3555) – The \$720,000 of Non-taxable Rural Special Improvement District bonds for the purpose of improvements within the Big Mountain rural improvement district.

Bigfork Stormwater RSID #156 (3556) – The Bigfork Stormwater RSID #156 represents a debt service fund for RSID bonds issued in the amount of \$1,206,000. The bonds were issued to finance Phase IV improvements for the unincorporated community of Bigfork Village. Improvements consist of engineering, design, construction and installation of stormwater improvements within the district.

Sandy Hill RSID #157 (3557) – The \$57,000 of Rural Special Improvement District bonds for the purpose of improvements within the Sandy Hill rural improvement district.

River Butte Ranchettes RSID #158 (3558) – The of \$162,805 Rural Special Improvement District bonds for the purpose of improvements within the River Butte Ranchettes rural improvement district.

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	3001	3400	3538	3539	3540	3541
		SID	Big Mtn Water Paving RSID #138	Sandy Hill RSID #139	Shady Lane RSID #140	Williams Lane RSID #141
	911 G.O. Bond	Revolving				
Assets						
Current Assets:						
Cash and Investments	\$ 468,588	\$ 572,767	\$ 21,587	\$ 3,619	\$ 54,039	\$ 40,133
Taxes and Assessments Receivable, Net	22,066	-	2,398	280	-	601
Special Assessments Receivable	-	-	128,543	9,651	58,492	14,948
Interest Receivable	21	188	-	-	15	-
Due From Other Funds	-	31,539	-	-	-	-
Total Assets	\$ 490,675	\$ 604,494	\$ 152,528	\$ 13,550	\$ 112,546	\$ 55,682
Liabilities						
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	22,087	188	130,941	9,931	58,507	15,549
Total Deferred Inflows of Resources	22,087	188	130,941	9,931	58,507	15,549
Fund Balance						
Restricted for:						
Debt Service	468,588	604,306	21,587	3,619	54,039	40,133
Unassigned	-	-	-	-	-	-
Total Fund Balance	468,588	604,306	21,587	3,619	54,039	40,133
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 490,675	\$ 604,494	\$ 152,528	\$ 13,550	\$ 112,546	\$ 55,682

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
 June 30, 2021

	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
Assets						
Current Assets:						
Cash and Investments	\$ 18,201	\$ 29,093	\$ -	\$ 4,354	\$ 25,259	\$ -
Taxes and Assessments Receivable, Net	1,688	1,732	-	-	519	1,453
Special Assessments Receivable	54,716	67,247	126,741	95,016	96,245	191,222
Interest Receivable	-	-	-	-	4	-
Due From Other Funds	-	-	-	-	-	-
Total Assets	\$ 74,605	\$ 98,072	\$ 126,741	\$ 99,370	\$ 122,027	\$ 192,675
Liabilities						
Due to Other Funds	-	-	1,478	-	-	12,740
Total Liabilities	-	-	1,478	-	-	12,740
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	56,404	68,979	126,741	95,016	96,768	192,675
Total Deferred Inflows of Resources	56,404	68,979	126,741	95,016	96,768	192,675
Fund Balance						
Restricted for:						
Debt Service	18,201	29,093	-	4,354	25,259	-
Unassigned	-	-	(1,478)	-	-	(12,740)
Total Fund Balance	18,201	29,093	(1,478)	4,354	25,259	(12,740)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 74,605	\$ 98,072	\$ 126,741	\$ 99,370	\$ 122,027	\$ 192,675

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	3550	3551	3553	3554	3555	3556
	Berne Road	Monegan	Big Mountain	Little Mountain	Big Mountain	Bigfork
	RSID #152	RSID #153	RSID #155	RSID #154	RSID #155	RSID #156
Assets						
Current Assets:						
Cash and Investments	\$ 4,847	\$ 3,695	\$ 64,734	\$ -	\$ 104,721	\$ 121,965
Taxes and Assessments Receivable, Net	359	670	1,633	459	3,036	3,489
Special Assessments Receivable	24,304	148,219	268,178	95,007	530,427	746,933
Interest Receivable	-	-	17	-	26	29
Due From Other Funds	-	-	-	-	-	-
Total Assets	\$ 29,510	\$ 152,584	\$ 334,562	\$ 95,466	\$ 638,210	\$ 872,416
Liabilities						
Due to Other Funds	-	-	-	17,321	-	-
Total Liabilities	-	-	-	17,321	-	-
Deferred Inflows of Resources						
Unavailable Revenue - Tax/Special Assessments	24,663	148,889	269,828	95,466	533,489	750,451
Total Deferred Inflows of Resources	24,663	148,889	269,828	95,466	533,489	750,451
Fund Balance						
Restricted for:						
Debt Service	4,847	3,695	64,734	-	104,721	121,965
Unassigned	-	-	-	(17,321)	-	-
Total Fund Balance	4,847	3,695	64,734	(17,321)	104,721	121,965
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 29,510	\$ 152,584	\$ 334,562	\$ 95,466	\$ 638,210	\$ 872,416

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
 June 30, 2021

	3557	3558		
	Sandy Hill	River Butte		
	RSID #157	RSID #158	Total	
Assets				
Current Assets:				
Cash and Investments	\$ 10,110	\$ 13,241	\$ 1,560,953	
Taxes and Assessments Receivable, Net	103	-	40,486	
Special Assessments Receivable	28,575	136,292	2,820,756	
Interest Receivable	1	1	302	
Due From Other Funds	-	-	31,539	
Total Assets	<u>\$ 38,789</u>	<u>\$ 149,534</u>	<u>\$ 4,454,036</u>	
Liabilities				
Due to Other Funds	-	-	31,539	
Total Liabilities	<u>-</u>	<u>-</u>	<u>31,539</u>	
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments	28,679	136,293	2,861,544	
Total Deferred Inflows of Resources	<u>28,679</u>	<u>136,293</u>	<u>2,861,544</u>	
Fund Balance				
Restricted for:				
Debt Service	10,110	13,241	1,592,492	
Unassigned	-	-	(31,539)	
Total Fund Balance	<u>10,110</u>	<u>13,241</u>	<u>1,560,953</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 38,789</u>	<u>\$ 149,534</u>	<u>\$ 4,454,036</u>	

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2021

	3001	3400	3538	3539	3540	3541
		SID	Big Mtn Water Paving RSID	Sandy Hill	Shady Lane	Williams Lane
	911 G.O. Bond	Revolving	#138	RSID #139	RSID #140	RSID #141
Revenues						
Property Taxes and Assessments	\$ 540,203	\$ -	\$ 37,284	\$ 10,698	\$ 11,361	\$ 16,605
Intergovernmental Revenue	7,139	-	-	-	-	-
Miscellaneous Revenue	-	7,524	-	-	-	-
Investment Earnings	559	2,795	-	-	216	101
Total Revenues	547,901	10,319	37,284	10,698	11,577	16,706
Expenditures						
Debt Service:						
Principal	335,000	-	30,000	15,243	8,976	15,781
Interest and Fiscal Charges	127,125	-	8,228	2,689	1,632	2,780
Total Expenditures	462,125	-	38,228	17,932	10,608	18,561
Excess of Revenues Over (Under) Expenditures	85,776	10,319	(944)	(7,234)	969	(1,855)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	85,776	10,319	(944)	(7,234)	969	(1,855)
Fund Balance - Beginning of Year	382,812	593,987	22,531	10,853	53,070	41,988
Fund Balance - End of Year	\$ 468,588	\$ 604,306	\$ 21,587	\$ 3,619	\$ 54,039	\$ 40,133

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	3543	3544	3545	3546	3547	3549
	Resthaven	Lodgepole	Snowghost	Badrock	Menonite	Swan Horseshoe
	RSID #143	RSID #144	RSID #145	RSID #146	RSID #147	RSID #149
Revenues						
Property Taxes and Assessments	\$ 28,414	\$ 35,234	\$ 21,671	\$ 13,645	\$ 14,707	\$ 27,192
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	-	23	-	-	74	-
Total Revenues	28,414	35,257	21,671	13,645	14,781	27,192
Expenditures						
Debt Service:						
Principal	20,000	30,000	15,000	9,000	11,000	19,000
Interest and Fiscal Charges	2,944	3,948	4,771	4,375	4,180	9,750
Total Expenditures	22,944	33,948	19,771	13,375	15,180	28,750
Excess of Revenues Over (Under) Expenditures	5,470	1,309	1,900	270	(399)	(1,558)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	5,470	1,309	1,900	270	(399)	(1,558)
Fund Balance - Beginning of Year	12,731	27,784	(3,378)	4,084	25,658	(11,182)
Fund Balance - End of Year	\$ 18,201	\$ 29,093	\$ (1,478)	\$ 4,354	\$ 25,259	\$ (12,740)

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	3550	3551	3553	3554	3555	3556
	Berne Road	Monegan Road	Big Mountain	Little Mountain	Big Mountain	Stormfork
	RSID #152	RSID #153	RSID #155	RSID #154	RSID #155	RSID #156
Revenues						
Property Taxes and Assessments	\$ 4,893	\$ 17,859	\$ 28,497	\$ 10,141	\$ 54,144	\$ 73,418
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Investment Earnings	9	-	255	-	382	440
Total Revenues	<u>4,902</u>	<u>17,859</u>	<u>28,752</u>	<u>10,141</u>	<u>54,526</u>	<u>73,858</u>
Expenditures						
Debt Service:						
Principal	3,000	12,500	15,007	9,000	30,467	44,000
Interest and Fiscal Charges	1,069	7,460	11,313	3,022	20,177	20,375
Total Expenditures	<u>4,069</u>	<u>19,960</u>	<u>26,320</u>	<u>12,022</u>	<u>50,644</u>	<u>64,375</u>
Excess of Revenues Over (Under) Expenditures	833	(2,101)	2,432	(1,881)	3,882	9,483
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	833	(2,101)	2,432	(1,881)	3,882	9,483
Fund Balance - Beginning of Year	4,014	5,796	62,302	(15,440)	100,839	112,482
Fund Balance - End of Year	<u>\$ 4,847</u>	<u>\$ 3,695</u>	<u>\$ 64,734</u>	<u>\$ (17,321)</u>	<u>\$ 104,721</u>	<u>\$ 121,965</u>

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2021

	3557	3558	
	Sandy Hill	River Butte	
	RSID #157	RSID #158	Total
Revenues			
Property Taxes and Assessments	\$ 6,201	\$ 12,428	\$ 964,595
Intergovernmental Revenue	-	-	7,139
Miscellaneous Revenue	-	-	7,524
Investment Earnings	-	10	4,864
Total Revenues	<u>6,201</u>	<u>12,438</u>	<u>984,122</u>
Expenditures			
Debt Service:			
Principal	6,000	12,334	641,308
Interest and Fiscal Charges	810	2,496	239,144
Total Expenditures	<u>6,810</u>	<u>14,830</u>	<u>880,452</u>
Excess of Revenues Over (Under) Expenditures	(609)	(2,392)	103,670
Other Financing Sources (Uses)			
Transfers In	6,092	15,633	21,725
Total Other Financing Sources (Uses)	<u>6,092</u>	<u>15,633</u>	<u>21,725</u>
Net Change in Fund Balances	5,483	13,241	125,395
Fund Balance - Beginning of Year	4,627	-	1,435,558
Fund Balance - End of Year	<u>\$ 10,110</u>	<u>\$ 13,241</u>	<u>\$ 1,560,953</u>

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	911 GO Bond (3001)				SID Revolving (3400)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 539,334	\$ 539,334	\$ 540,203	\$ 869	\$ -	\$ -	-	\$ -
Intergovernmental	7,139	7,139	7,139	-	-	-	-	-
Miscellaneous	-	-	-	-	-	7,524	7,524	7,524
Investment Earnings	600	600	559	(41)	7,500	7,500	2,795	(4,705)
Total Revenue	<u>547,073</u>	<u>547,073</u>	<u>547,901</u>	<u>828</u>	<u>7,500</u>	<u>7,500</u>	<u>10,319</u>	<u>2,819</u>
Expenditures								
Current Operations								
Debt Service								
Principal	335,000	335,000	335,000	-	-	-	-	-
Interest and Fiscal Charges	128,525	128,525	127,125	(1,400)	-	-	-	-
Total Expenditures	<u>463,525</u>	<u>463,525</u>	<u>462,125</u>	<u>(1,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>83,548</u>	<u>83,548</u>	<u>85,776</u>	<u>2,228</u>	<u>7,500</u>	<u>7,500</u>	<u>10,319</u>	<u>2,819</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 83,548</u>	<u>\$ 83,548</u>	<u>85,776</u>	<u>\$ 2,228</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>10,319</u>	<u>\$ 2,819</u>
Fund Balances								
Beginning of Year			<u>382,812</u>				<u>593,987</u>	
End of Year			<u>\$ 468,588</u>				<u>\$ 604,306</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Big Mtn Water Paving RSID #138 (3538)				Sandy Hill RSID #139 (3539)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 38,228	\$ 38,228	\$ 37,284	\$ (944)	\$ 18,166	\$ 18,166	\$ 10,698	\$ (7,468)
Total Revenue	38,228	38,228	37,284	(944)	18,166	18,166	10,698	(7,468)
Expenditures								
Current Operations								
Debt Service								
Principal	30,000	30,000	30,000	-	15,243	15,243	15,243	-
Interest	8,228	8,228	8,228	-	2,923	2,923	2,689	(234)
Total Expenditures	38,228	38,228	38,228	-	18,166	18,166	17,932	(234)
Excess (Deficiency) of Revenue Over Expenditures	-	-	(944)	(944)	-	-	(7,234)	(7,234)
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(944)	<u>\$ (944)</u>	<u>\$ -</u>	<u>\$ -</u>	(7,234)	<u>\$ (7,234)</u>
Fund Balances								
Beginning of Year			22,531				10,853	
End of Year			<u>\$ 21,587</u>				<u>\$ 3,619</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Shady Lane RSID #140 (3540)				Williams Lane RSID #141 (3541)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 11,342	\$ 11,342	\$ 11,361	\$ 19	\$ 17,995	\$ 17,995	\$ 16,605	\$ (1,390)
Investment Earnings	600	600	216	(384)	450	450	101	(349)
Total Revenue	<u>11,942</u>	<u>11,942</u>	<u>11,577</u>	<u>(365)</u>	<u>18,445</u>	<u>18,445</u>	<u>16,706</u>	<u>(1,739)</u>
Expenditures								
Current Operations								
Debt Service								
Principal	8,976	8,976	8,976	-	15,782	15,782	15,781	(1)
Interest	1,515	1,632	1,632	-	2,663	2,780	2,780	-
Total Expenditures	<u>10,491</u>	<u>10,608</u>	<u>10,608</u>	<u>-</u>	<u>18,445</u>	<u>18,562</u>	<u>18,561</u>	<u>(1)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,451</u>	<u>1,334</u>	<u>969</u>	<u>(365)</u>	<u>-</u>	<u>(117)</u>	<u>(1,855)</u>	<u>(1,738)</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 1,451</u>	<u>\$ 1,334</u>	<u>969</u>	<u>\$ (365)</u>	<u>\$ -</u>	<u>\$ (117)</u>	<u>(1,855)</u>	<u>\$ (1,738)</u>
Fund Balances								
Beginning of Year			53,070				41,988	
End of Year			<u>\$ 54,039</u>				<u>\$ 40,133</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Resthaven RSID #143 (3543)				Lodgepole RSID #144 (3544)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 29,263	\$ 29,263	\$ 28,414	\$ (849)	\$ 36,366	\$ 36,366	\$ 35,234	\$ (1,132)
Investment Earnings	-	-	-	-	-	-	23	23
Total Revenue	29,263	29,263	28,414	(849)	36,366	36,366	35,257	(1,109)
Expenditures								
Current Operations								
Debt Service								
Principal	20,000	20,000	20,000	-	30,000	30,000	30,000	-
Interest	2,944	2,944	2,944	-	3,848	3,948	3,948	-
Total Expenditures	22,944	22,944	22,944	-	33,848	33,948	33,948	-
Excess (Deficiency) of Revenue Over Expenditures	6,319	6,319	5,470	(849)	2,518	2,418	1,309	(1,109)
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 6,319</u>	<u>\$ 6,319</u>	5,470	<u>\$ (849)</u>	<u>\$ 2,518</u>	<u>\$ 2,418</u>	1,309	<u>\$ (1,109)</u>
Fund Balances								
Beginning of Year			12,731				27,784	
End of Year			<u>\$ 18,201</u>				<u>\$ 29,093</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Snowghost RSID #145 (3545)				Badrock RSID #146 (3546)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 23,149	\$ 23,149	\$ 21,671	\$ (1,478)	\$ 13,375	\$ 13,375	\$ 13,645	\$ 270
Total Revenue	23,149	23,149	21,671	(1,478)	13,375	13,375	13,645	270
Expenditures								
Current Operations								
Debt Service								
Principal	15,000	15,000	15,000	-	9,000	9,000	9,000	-
Interest	4,771	4,771	4,771	-	4,375	4,375	4,375	-
Total Expenditures	19,771	19,771	19,771	-	13,375	13,375	13,375	-
Excess (Deficiency) of Revenue Over Expenditures	3,378	3,378	1,900	(1,478)	-	-	270	270
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 3,378	\$ 3,378	1,900	\$ (1,478)	\$ -	\$ -	270	\$ 270
Fund Balances								
Beginning of Year			(3,378)				4,084	
End of Year			\$ (1,478)				\$ 4,354	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Menonite RSID #147 (3547)				Swan Horseshoe RSID #149 (3549)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 15,066	\$ 15,066	\$ 14,707	\$ (359)	\$ 39,932	\$ 39,932	\$ 27,192	\$ (12,740)
Investment Earnings	150	150	74	(76)	-	-	-	-
Total Revenue	<u>15,216</u>	<u>15,216</u>	<u>14,781</u>	<u>(435)</u>	<u>39,932</u>	<u>39,932</u>	<u>27,192</u>	<u>(12,740)</u>
Expenditures								
Current Operations								
Debt Service								
Principal	11,000	11,000	11,000	-	19,000	19,000	19,000	-
Interest	4,181	4,181	4,180	(1)	9,750	9,750	9,750	-
Total Expenditures	<u>15,181</u>	<u>15,181</u>	<u>15,180</u>	<u>(1)</u>	<u>28,750</u>	<u>28,750</u>	<u>28,750</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>35</u>	<u>35</u>	<u>(399)</u>	<u>(434)</u>	<u>11,182</u>	<u>11,182</u>	<u>(1,558)</u>	<u>(12,740)</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 35</u>	<u>\$ 35</u>	<u>(399)</u>	<u>\$ (434)</u>	<u>\$ 11,182</u>	<u>\$ 11,182</u>	<u>(1,558)</u>	<u>\$ (12,740)</u>
Fund Balances								
Beginning of Year			25,658				(11,182)	
End of Year			<u>\$ 25,259</u>				<u>\$ (12,740)</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Berne Road RSID #152 (3550)				Monegan Road RSID #153 (3551)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 4,671	\$ 4,671	\$ 4,893	\$ 222	\$ 19,961	\$ 19,961	\$ 17,859	\$ (2,102)
Investment Earnings	-	-	9	9	-	-	-	-
Total Revenue	<u>4,671</u>	<u>4,671</u>	<u>4,902</u>	<u>231</u>	<u>19,961</u>	<u>19,961</u>	<u>17,859</u>	<u>(2,102)</u>
Expenditures								
Current Operations								
Debt Service								
Principal	3,000	3,000	3,000	-	12,500	12,500	12,500	-
Interest	1,069	1,069	1,069	-	7,461	7,461	7,460	(1)
Total Expenditures	<u>4,069</u>	<u>4,069</u>	<u>4,069</u>	<u>-</u>	<u>19,961</u>	<u>19,961</u>	<u>19,960</u>	<u>(1)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>602</u>	<u>602</u>	<u>833</u>	<u>231</u>	<u>-</u>	<u>-</u>	<u>(2,101)</u>	<u>(2,101)</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 602</u>	<u>\$ 602</u>	<u>833</u>	<u>\$ 231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,101)</u>	<u>\$ (2,101)</u>
Fund Balances								
Beginning of Year			4,014				5,796	
End of Year			<u>\$ 4,847</u>				<u>\$ 3,695</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Big Mountain RSID #155 Taxable (3553)				Little Mountain RSID #154 (3554)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 28,179	\$ 28,179	\$ 28,497	\$ 318	\$ 27,462	\$ 27,462	\$ 10,141	\$ (17,321)
Investment Earnings	650	650	255	(395)	-	-	-	-
Total Revenue	<u>28,829</u>	<u>28,829</u>	<u>28,752</u>	<u>(77)</u>	<u>27,462</u>	<u>27,462</u>	<u>10,141</u>	<u>(17,321)</u>
Expenditures								
Current Operations								
Debt Service								
Principal	15,008	15,008	15,007	(1)	9,000	9,000	9,000	-
Interest	11,314	11,314	11,313	(1)	3,022	3,022	3,022	-
Total Expenditures	<u>26,322</u>	<u>26,322</u>	<u>26,320</u>	<u>(2)</u>	<u>12,022</u>	<u>12,022</u>	<u>12,022</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>2,507</u>	<u>2,507</u>	<u>2,432</u>	<u>(75)</u>	<u>15,440</u>	<u>15,440</u>	<u>(1,881)</u>	<u>(17,321)</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 2,507</u>	<u>\$ 2,507</u>	<u>2,432</u>	<u>\$ (75)</u>	<u>\$ 15,440</u>	<u>\$ 15,440</u>	<u>(1,881)</u>	<u>\$ (17,321)</u>
Fund Balances								
Beginning of Year			62,302				(15,440)	
End of Year			<u>\$ 64,734</u>				<u>\$ (17,321)</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Big Mountain RSID #155 Non-Taxable (3555)				Bigfork Stormwater #156 (3556)			
	Budgeted Amounts		Actual	Over (Under)	Original	Final	Actual	Over (Under)
	Original	Final		Final Budget				Final Budget
Revenue								
Taxes and Assessments	\$ 54,333	\$ 54,333	\$ 54,144	\$ (189)	\$ 66,909	\$ 66,909	\$ 73,418	\$ 6,509
Investment Earnings	900	900	382	(518)	1,000	1,000	440	(560)
Total Revenue	<u>55,233</u>	<u>55,233</u>	<u>54,526</u>	<u>(707)</u>	<u>67,909</u>	<u>67,909</u>	<u>73,858</u>	<u>5,949</u>
Expenditures								
Current Operations								
Debt Service								
Principal	31,576	31,576	30,467	(1,109)	44,000	44,000	44,000	-
Interest	19,070	19,070	20,177	1,107	20,375	20,375	20,375	-
Total Expenditures	<u>50,646</u>	<u>50,646</u>	<u>50,644</u>	<u>(2)</u>	<u>64,375</u>	<u>64,375</u>	<u>64,375</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>4,587</u>	<u>4,587</u>	<u>3,882</u>	<u>(705)</u>	<u>3,534</u>	<u>3,534</u>	<u>9,483</u>	<u>5,949</u>
Other Financing Sources (Uses)								
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 4,587</u>	<u>\$ 4,587</u>	<u>3,882</u>	<u>\$ (705)</u>	<u>\$ 3,534</u>	<u>\$ 3,534</u>	<u>9,483</u>	<u>\$ 5,949</u>
Fund Balances								
Beginning of Year			100,839				112,482	
End of Year			<u>\$ 104,721</u>				<u>\$ 121,965</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Sandy Hill RSID #157 (3557)				River Butte Ranchettes RSID #158 (3558)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Original	Final	Actual	Over (Under) Final Budget
	Original	Final						
Revenue								
Taxes and Assessments	\$ 6,811	\$ 6,811	\$ 6,201	\$ (610)	\$ -	\$ 11,265	\$ 12,428	\$ 1,163
Investment Earnings	-	-	-	-	-	2	10	8
Total Revenue	6,811	6,811	6,201	(610)	-	11,267	12,438	1,171
Expenditures								
Current Operations								
Debt Service								
Principal	6,000	6,000	6,000	-	-	12,334	12,334	-
Interest	811	811	810	(1)	-	2,496	2,496	-
Total Expenditures	6,811	6,811	6,810	(1)	-	14,830	14,830	-
Excess (Deficiency) of Revenue Over Expenditures	-	-	(609)	(609)	-	(3,563)	(2,392)	1,171
Other Financing Sources (Uses)								
Transfers In	-	6,092	6,092	-	-	15,632	15,633	1
Total other Financing Sources (Uses)	-	6,092	6,092	-	-	15,632	15,633	1
Net Change in Fund Balances	\$ -	\$ 6,092	5,483	\$ (609)	\$ -	\$ 12,069	13,241	\$ 1,172
Fund Balances								
Beginning of Year			4,627				-	
End of Year			\$ 10,110				\$ 13,241	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

Total of All Non-Major Debt Service Funds				
Budgeted Amounts				
	Original	Final	Actual	Over (Under) Final Budget
Revenue				
Taxes and Assessments	\$ 990,542	\$ 1,001,807	\$ 964,595	\$ (37,212)
Intergovernmental	7,139	7,139	7,139	-
Miscellaneous	-	-	7,524	7,524
Investment Earnings	11,850	11,852	4,864	(6,988)
Total Revenue	1,009,531	1,020,798	984,122	(36,676)
Expenditures				
Current Operations				
Debt Service				
Principal	630,085	642,419	641,308	(1,111)
Interest	236,845	239,675	239,144	(531)
Total Expenditures	866,930	882,094	880,452	(1,642)
Excess (Deficiency) of Revenue Over Expenditures	142,601	138,704	103,670	(35,034)
Other Financing Sources (Uses)				
Transfers In	-	21,724	21,725	1
Total other Financing Sources (Uses)	-	21,724	21,725	1
Net Change in Fund Balances	\$ 142,601	\$ 160,428	125,395	\$ (35,033)
Fund Balances				
Beginning of Year			1,435,558	
End of Year			\$ 1,560,953	



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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.

Area on Aging CIP (4003) – The fund used to account for future equipment purchases for the Area on Aging based on the County Capital Improvement Plan.

Mosquito CIP (4004) – The fund used to account for future equipment purchases for the Mosquito program based on the County Capital Improvement Plan.

Animal Control Truck CIP (4005) – The fund used to account for future equipment purchased for the Animal Control program based on the County Capital Improvement Plan.

Search & Rescue CIP (4006) – The fund used to account for future equipment purchased for the Search & Rescue team based on the County Capital Improvement Plan.

Fairgrounds CIP (4008) – The fund used to account for future building replacements at the Flathead County Fairgrounds based on the County Capital Improvement Plan.

Sheriff Patrol Car CIP (4009) – The fund used to account for future Sheriff patrol car replacements based on the County Capital Improvement Plan.

FC Detention Center Addition CIP (4010) – The fund used to account for future building additions to the Flathead County Detention Center based on the County Capital Improvement Plan.

Flathead County Land Acquisition CIP (4011) – The fund used to account for future purchases of land as contingent land becomes available for Flathead County campus expansion.

Planning CIP (4014) – The fund used to account for future equipment purchased for the Planning department based on the County Capital Improvement Plan.

Juvenile Detention (4016) – The fund used to account for building improvements made to the Juvenile Detention Center.

Micro Computer Replacement CIP (4017) – The fund used to account for replacement of desktop computer equipment for departments based on the County Capital Improvement Plan.

FC Fire Service Area CIP (4018) – The fund used to account for the purchase of fire service equipment for Flathead County based on the County Capital Improvement Plan.

EMS CIP (4019) – The fund used to account for the purchase of emergency medical equipment in support of the Emergency Medical Service department based on the County Capital Improvement Plan.

Library Depreciation 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 CIP (4026) – 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.

Sandy Hill RSID #157 (4257) – The fund used to account for improvements relating to the Sandy Hill Rural Special Improvement District.

River Butte Ranchettes RSID #158 (4258) – The fund used to account for improvements relating to the River Butte Ranchettes Rural Special Improvement District.

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
 June 30, 2021

	4001	4002	4003	4004	4005
	Junk Vehicle	Health	Area on	Mosquito	Animal Control
	CIP	Department CIP	Aging CIP	CIP	Truck CIP
Assets					
Cash and Investments	\$ 212,443	\$ 943,654	\$ 55,025	\$ 80,875	\$ 33,531
Interest Receivable	70	310	18	27	12
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 212,513	\$ 943,964	\$ 55,043	\$ 80,902	\$ 33,543
Liabilities					
Accounts Payable	5,540	-	-	-	-
Total Liabilities	5,540	-	-	-	-
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	70	310	18	27	12
Total Deferred Inflows of Resources	70	310	18	27	12
Fund Balance					
Restricted for:					
Capital Projects	206,903	943,654	-	80,875	-
Committed for:					
Capital Projects	-	-	55,025	-	33,531
Total Fund Balance	206,903	943,654	55,025	80,875	33,531
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 212,513	\$ 943,964	\$ 55,043	\$ 80,902	\$ 33,543

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	4006	4008	4009	4010	4011
	Search & Rescue CIP	Fairgrounds CIP	Sheriff Patrol Car CIP	FC Detention Ctr Addition CIP	Flathead County Land Acquisition CIP
Assets					
Cash and Investments	\$ 410,128	\$ 2,035	\$ 306,394	\$ 557,845	\$ 334,919
Interest Receivable	135	-	101	184	110
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 410,263	\$ 2,035	\$ 306,495	\$ 558,029	\$ 335,029
Liabilities					
Accounts Payable	-	-	-	25,573	-
Total Liabilities	-	-	-	25,573	-
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	135	-	101	184	110
Total Deferred Inflows of Resources	135	-	101	184	110
Fund Balance					
Restricted for:					
Capital Projects	410,128	-	306,394	532,272	-
Committed for:					
Capital Projects	-	2,035	-	-	334,919
Total Fund Balance	410,128	2,035	306,394	532,272	334,919
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 410,263	\$ 2,035	\$ 306,495	\$ 558,029	\$ 335,029

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	4014	4016	4017	4018	4019
	Planning CIP	Juvenile Detention CIP	Micro Computer Replacement CIP	FC Fire Service Area CIP	EMS CIP
Assets					
Cash and Investments	\$ 78,078	\$ 24,199	\$ 189,157	\$ 123,326	\$ 135,932
Interest Receivable	26	8	62	41	45
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 78,104	\$ 24,207	\$ 189,219	\$ 123,367	\$ 135,977
Liabilities					
Accounts Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	26	8	62	41	45
Total Deferred Inflows of Resources	26	8	62	41	45
Fund Balance					
Restricted for:					
Capital Projects	78,078	-	-	-	135,932
Committed for:					
Capital Projects	-	24,199	189,157	123,326	-
Total Fund Balance	78,078	24,199	189,157	123,326	135,932
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 78,104	\$ 24,207	\$ 189,219	\$ 123,367	\$ 135,977

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	4020	4021	4022	4023	4024
	Library Deprec	Extension	District Court	Transportation	Records Preservation
	Reserve Fund	CIP	CIP	CIP	CIP
Assets					
Cash and Investments	\$ 91,273	\$ 36,562	\$ 18,363	\$ 116,728	\$ 92,709
Interest Receivable	30	12	6	38	31
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 91,303	\$ 36,574	\$ 18,369	\$ 116,766	\$ 92,740
Liabilities					
Accounts Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	30	12	6	38	31
Total Deferred Inflows of Resources	30	12	6	38	31
Fund Balance					
Restricted for:					
Capital Projects	91,273	-	-	-	-
Committed for:					
Capital Projects	-	36,562	18,363	116,728	92,709
Total Fund Balance	91,273	36,562	18,363	116,728	92,709
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 91,303	\$ 36,574	\$ 18,369	\$ 116,766	\$ 92,740

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	4026	4027	4028	4030	4031
	Emergency Communication	Road	Bridge	FC County Wide CIP	Parks CIP
	CIP	CIP	CIP	Wide CIP	CIP
Assets					
Cash and Investments	\$ 2,004,028	\$ 4,034,446	\$ 309,707	\$ 3,374,657	\$ 399,720
Interest Receivable	-	1,327	102	1,108	131
Due From Other Governments	-	-	-	16,496	-
Total Assets	<u>\$ 2,004,028</u>	<u>\$ 4,035,773</u>	<u>\$ 309,809</u>	<u>\$ 3,392,261</u>	<u>\$ 399,851</u>
Liabilities					
Accounts Payable	-	67,550	-	7,344	-
Total Liabilities	<u>-</u>	<u>67,550</u>	<u>-</u>	<u>7,344</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue - Tax/Special Assessments	-	1,327	102	1,108	131
Total Deferred Inflows of Resources	<u>-</u>	<u>1,327</u>	<u>102</u>	<u>1,108</u>	<u>131</u>
Fund Balance					
Restricted for:					
Capital Projects	-	3,966,896	-	-	-
Committed for:					
Capital Projects	2,004,028	-	309,707	3,383,809	399,720
Total Fund Balance	<u>2,004,028</u>	<u>3,966,896</u>	<u>309,707</u>	<u>3,383,809</u>	<u>399,720</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 2,004,028</u>	<u>\$ 4,035,773</u>	<u>\$ 309,809</u>	<u>\$ 3,392,261</u>	<u>\$ 399,851</u>

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
 June 30, 2021

	4032	4257	4258	
	Weed	Sandy Hill	River Butte Ranchettes	
	CIP	RSID #157	RSID #158	Total
Assets				
Cash and Investments	\$ 499,053	\$ -	\$ -	\$ 14,464,787
Interest Receivable	162	-	-	4,096
Due From Other Governments	-	-	-	16,496
Total Assets	\$ 499,215	\$ -	\$ -	\$ 14,485,379
Liabilities				
Accounts Payable	-	-	-	106,007
Total Liabilities	-	-	-	106,007
Deferred Inflows of Resources				
Unavailable Revenue - Tax/Special Assessments	162	-	-	4,096
Total Deferred Inflows of Resources	162	-	-	4,096
Fund Balance				
Restricted for:				
Capital Projects	499,053	-	-	7,251,458
Committed for:				
Capital Projects	-	-	-	7,123,818
Total Fund Balance	499,053	-	-	14,375,276
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 499,215	\$ -	\$ -	\$ 14,485,379

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4001	4002	4003	4004	4005
	Junk Vehicle CIP	Health Department CIP	Area on Aging CIP	Mosquito CIP	Animal Control Truck CIP
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Investment Earnings	981	2,547	199	313	253
Total Revenues	<u>981</u>	<u>2,547</u>	<u>199</u>	<u>313</u>	<u>253</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	17,819	44,638	8,060	-	52,272
Total Expenditures	<u>17,819</u>	<u>44,638</u>	<u>8,060</u>	<u>-</u>	<u>52,272</u>
Excess of Revenues Over (Under) Expenditures	(16,838)	(42,091)	(7,861)	313	(52,019)
Other Financing Sources (uses)					
Transfers In	16,500	420,000	21,100	17,400	31,450
Transfers Out	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	6,840
Total Other Financing Sources (Uses)	<u>16,500</u>	<u>420,000</u>	<u>21,100</u>	<u>17,400</u>	<u>38,290</u>
Special and Extraordinary Items					
Transfer (out) in operations	-	-	-	-	-
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(338)	377,909	13,239	17,713	(13,729)
Fund Balance - Beginning of Year	207,241	565,745	41,786	63,162	47,260
Fund Balance - End of Year	<u>\$ 206,903</u>	<u>\$ 943,654</u>	<u>\$ 55,025</u>	<u>\$ 80,875</u>	<u>\$ 33,531</u>

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4006	4008	4009	4010	4011
	Search & Rescue CIP	Fairgrounds CIP	Sheriff Patrol Car CIP	FC Detention Center Addition CIP	Flathead County Land Acquisition CIP
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	22,000	-	-	-	-
Investment Earnings	1,566	3	1,078	1,131	1,566
Total Revenues	23,566	3	1,078	1,131	1,566
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	29,500	19,845	-	40,571	-
Total Expenditures	29,500	19,845	-	40,571	-
Excess of Revenues Over (Under) Expenditures	(5,934)	(19,842)	1,078	(39,440)	1,566
Other Financing Sources (uses)					
Transfers In	85,000	17,900	94,000	317,100	100,000
Transfers Out	-	-	-	-	(139,186)
Proceeds From the Sale of General Capital Asset	-	-	-	-	-
Total Other Financing Sources (Uses)	85,000	17,900	94,000	317,100	(39,186)
Special and Extraordinary Items					
Transfer (out) in operations	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-
Net Change in Fund Balances	79,066	(1,942)	95,078	277,660	(37,620)
Fund Balance - Beginning of Year	331,062	3,977	211,316	254,612	372,539
Fund Balance - End of Year	\$ 410,128	\$ 2,035	\$ 306,394	\$ 532,272	\$ 334,919

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4014	4016	4017	4018	4019
	Planning CIP	Juvenile Detention CIP	Micro Computer Replacement CIP	FC Fire Service Area CIP	EMS CIP
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Investment Earnings	328	86	826	549	643
Total Revenues	328	86	826	549	643
Expenditures					
Current Operations:					
General Government	-	-	84,388	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	3,870	3,870
Total Expenditures	-	-	84,388	3,870	3,870
Excess of Revenues Over (Under) Expenditures	328	86	(83,562)	(3,321)	(3,227)
Other Financing Sources (uses)					
Transfers In	9,333	7,000	102,252	9,912	-
Transfers Out	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	-
Total Other Financing Sources (Uses)	9,333	7,000	102,252	9,912	-
Special and Extraordinary Items					
Transfer (out) in operations	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-
Net Change in Fund Balances	9,661	7,086	18,690	6,591	(3,227)
Fund Balance - Beginning of Year	68,417	17,113	170,467	116,735	139,159
Fund Balance - End of Year	\$ 78,078	\$ 24,199	\$ 189,157	\$ 123,326	\$ 135,932

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4020	4021	4022	4023	4024
	Library Deprec Reserve Fund	Extension CIP	District Court CIP	Transportation CIP	Records Preservation CIP
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenue	109	-	-	-	-
Investment Earnings	472	166	74	611	309
Total Revenues	581	166	74	611	309
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	31,386	-	-	-	-
Capital Outlay	-	-	-	42,476	5,435
Total Expenditures	31,386	-	-	42,476	5,435
Excess of Revenues Over (Under) Expenditures	(30,805)	166	74	(41,865)	(5,126)
Other Financing Sources (uses)					
Transfers In	7,289	1,000	2,934	-	39,205
Transfers Out	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	-	-
Total Other Financing Sources (Uses)	7,289	1,000	2,934	-	39,205
Special and Extraordinary Items					
Transfer (out) in operations	-	-	-	-	-
Total special and extraordinary items	-	-	-	-	-
Net Change in Fund Balances	(23,516)	1,166	3,008	(41,865)	34,079
Fund Balance - Beginning of Year	114,789	35,396	15,355	158,593	58,630
Fund Balance - End of Year	\$ 91,273	\$ 36,562	\$ 18,363	\$ 116,728	\$ 92,709

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4026 Emergency Communication Center CIP	4027 Road CIP	4028 Bridge CIP	4030 County-wide CIP	4031 Parks CIP
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	16,496	-
Miscellaneous Revenue	-	115,000	-	-	-
Investment Earnings	2,200	16,840	1,517	14,152	1,830
Total Revenues	2,200	131,840	1,517	30,648	1,830
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	5,720	1,309,494	320,128	799,619	51,292
Total Expenditures	5,720	1,309,494	320,128	799,619	51,292
Excess of Revenues Over (Under) Expenditures	(3,520)	(1,177,654)	(318,611)	(768,971)	(49,462)
Other Financing Sources (uses)					
Transfers In	1,264,859	1,080,925	190,000	863,513	62,400
Transfers Out	-	-	-	-	-
Proceeds From the Sale of General Capital Asset	-	-	-	10,000	-
Total Other Financing Sources (Uses)	1,264,859	1,080,925	190,000	873,513	62,400
Special and Extraordinary Items					
Transfer (out) in operations	742,689	-	-	-	-
Total special and extraordinary items	742,689	-	-	-	-
Net Change in Fund Balances	2,004,028	(96,729)	(128,611)	104,542	12,938
Fund Balance - Beginning of Year	-	4,063,625	438,318	3,279,267	386,782
Fund Balance - End of Year	\$ 2,004,028	\$ 3,966,896	\$ 309,707	\$ 3,383,809	\$ 399,720

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2021

	4032	4257	4258	
	Weed CIP	Sandy Hill RSID #157	River Butte Ranchettes RSID #158	Total
Revenues				
Property taxes	\$ -	\$ -	\$ 9,779	\$ 9,779
Intergovernmental Revenue	-	-	-	16,496
Miscellaneous Revenue	-	-	-	137,109
Investment Earnings	1,950	-	249	52,439
Total Revenues	<u>1,950</u>	<u>-</u>	<u>10,028</u>	<u>215,823</u>
Expenditures				
Current Operations:				
General Government	-	-	-	84,388
Public Works	-	-	234,714	234,714
Culture and Recreation	-	-	-	31,386
Capital Outlay	-	-	-	2,754,609
Total Expenditures	<u>-</u>	<u>-</u>	<u>234,714</u>	<u>3,105,097</u>
Excess of Revenues Over (Under) Expenditures	1,950	-	(224,686)	(2,889,274)
Other Financing Sources (uses)				
Transfers In	90,000	-	-	4,851,072
Transfers Out	-	(6,092)	(15,633)	(160,911)
Proceeds From the Sale of General Capital Asset	7,830	-	-	24,670
Total Other Financing Sources (Uses)	<u>97,830</u>	<u>(6,092)</u>	<u>(15,633)</u>	<u>4,714,831</u>
Special and Extraordinary Items				
Transfer (out) in operations	-	-	-	742,689
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>742,689</u>
Net Change in Fund Balances	99,780	(6,092)	(240,319)	2,568,246
Fund Balance - Beginning of Year	399,273	6,092	240,319	11,807,030
Fund Balance - End of Year	<u>\$ 499,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,375,276</u>

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Junk Vehicle CIP (4001)				Health Department CIP (4002)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 1,500	\$ 1,500	\$ 981	\$ (519)	\$ 4,000	\$ 4,000	\$ 2,547	\$ (1,453)
Total Revenue	1,500	1,500	981	(519)	4,000	4,000	2,547	(1,453)
Expenditures								
Current Operations								
Capital Outlay	16,500	17,820	17,819	(1)	50,500	50,500	44,638	(5,862)
Total Expenditures	16,500	17,820	17,819	(1)	50,500	50,500	44,638	(5,862)
Excess (Deficiency) of Revenue Over Expenditures	(15,000)	(16,320)	(16,838)	(518)	(46,500)	(46,500)	(42,091)	4,409
Other Financing Sources (Uses)								
Transfers In	16,500	16,500	16,500	-	70,000	420,000	420,000	-
Total Other Financing Sources (Uses)	16,500	16,500	16,500	-	70,000	420,000	420,000	-
Net Change in Fund Balances	<u>\$ 1,500</u>	<u>\$ 180</u>	(338)	<u>\$ (518)</u>	<u>\$ 23,500</u>	<u>\$ 373,500</u>	377,909	<u>\$ 4,409</u>
Fund Balances								
Beginning of Year			207,241				565,745	
End of Year			<u>\$ 206,903</u>				<u>\$ 943,654</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Area on Aging CIP (4003)				Mosquito CIP (4004)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 700	\$ 700	\$ 199	\$ (501)	\$ 700	\$ 700	\$ 313	\$ (387)
Total Revenue	700	700	199	(501)	700	700	313	(387)
Expenditures								
Current Operations								
Capital Outlay	12,000	12,000	8,060	(3,940)	-	-	-	-
Total Expenditures	12,000	12,000	8,060	(3,940)	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(11,300)	(11,300)	(7,861)	3,439	700	700	313	(387)
Other Financing Sources (Uses)								
Transfers In	21,100	21,100	21,100	-	17,400	17,400	17,400	-
Total Other Financing Sources (Uses)	21,100	21,100	21,100	-	17,400	17,400	17,400	-
Net Change in Fund Balances	<u>\$ 9,800</u>	<u>\$ 9,800</u>	13,239	<u>\$ 3,439</u>	<u>\$ 18,100</u>	<u>\$ 18,100</u>	17,713	<u>\$ (387)</u>
Fund Balances								
Beginning of Year			41,786				63,162	
End of Year			<u>\$ 55,025</u>				<u>\$ 80,875</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Animal Control Truck CIP (4005)				Search & Rescue CIP (4006)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -
Investment Earnings	350	350	253	(97)	3,500	3,500	1,566	(1,934)
Total Revenue	<u>350</u>	<u>350</u>	<u>253</u>	<u>(97)</u>	<u>3,500</u>	<u>25,500</u>	<u>23,566</u>	<u>(1,934)</u>
Expenditures								
Current Operations								
Capital Outlay	39,100	52,312	52,272	(40)	57,500	57,500	29,500	(28,000)
Total Expenditures	<u>39,100</u>	<u>52,312</u>	<u>52,272</u>	<u>(40)</u>	<u>57,500</u>	<u>57,500</u>	<u>29,500</u>	<u>(28,000)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(38,750)</u>	<u>(51,962)</u>	<u>(52,019)</u>	<u>(57)</u>	<u>(54,000)</u>	<u>(32,000)</u>	<u>(5,934)</u>	<u>26,066</u>
Other Financing Sources (Uses)								
Transfers In	31,450	31,450	31,450	-	85,000	85,000	85,000	-
Proceeds on Sale of Capital Assets	-	6,840	6,840	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>31,450</u>	<u>38,290</u>	<u>38,290</u>	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (7,300)</u>	<u>\$ (13,672)</u>	<u>(13,729)</u>	<u>\$ (57)</u>	<u>\$ 31,000</u>	<u>\$ 53,000</u>	<u>79,066</u>	<u>\$ 26,066</u>
Fund Balances								
Beginning of Year			47,260				331,062	
End of Year			<u>\$ 33,531</u>				<u>\$ 410,128</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	FC Fair Building Replacement CIP (4008)				Sheriff Patrol Car CIP (4009)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ -	\$ -	\$ 3	\$ 3	\$ 2,375	\$ 2,375	\$ 1,078	\$ (1,297)
Total Revenue	-	-	3	3	2,375	2,375	1,078	(1,297)
Expenditures								
Current Operations								
Capital Outlay	17,900	19,845	19,845	-	15,000	15,000	-	(15,000)
Total Expenditures	17,900	19,845	19,845	-	15,000	15,000	-	(15,000)
Excess (Deficiency) of Revenue Over Expenditures	(17,900)	(19,845)	(19,842)	3	(12,625)	(12,625)	1,078	13,703
Other Financing Sources (Uses)								
Transfers In	17,900	17,900	17,900	-	94,000	94,000	94,000	-
Total Other Financing Sources (Uses)	17,900	17,900	17,900	-	94,000	94,000	94,000	-
Net Change in Fund Balances	\$ -	\$ (1,945)	(1,942)	\$ 3	\$ 81,375	\$ 81,375	95,078	\$ 13,703
Fund Balances								
Beginning of Year			3,977				211,316	
End of Year			\$ 2,035				\$ 306,394	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	FC Dentention Center Addition CIP (4010)				Flathead County Land Acquisition CIP (4011)			
	Budgeted Amounts		Actual	Over (Under)	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Investment Earnings	\$ 900	\$ 900	\$ 1,131	\$ 231	\$ 4,000	\$ 4,000	\$ 1,566	\$ (2,434)
Total Revenue	900	900	1,131	231	4,000	4,000	1,566	(2,434)
Expenditures								
Current Operations								
Capital Outlay	29,000	54,000	40,571	(13,429)	-	-	-	-
Total Expenditures	29,000	54,000	40,571	(13,429)	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(28,100)	(53,100)	(39,440)	13,660	4,000	4,000	1,566	(2,434)
Other Financing Sources (Uses)								
Transfers In	34,200	334,200	317,100	(17,100)	100,000	100,000	100,000	-
Transfers (Out)	-	-	-	-	(139,186)	(139,186)	(139,186)	-
Total Other Financing Sources (Uses)	34,200	334,200	317,100	(17,100)	(39,186)	(39,186)	(139,186)	-
Net Change in Fund Balances	<u>\$ 6,100</u>	<u>\$ 281,100</u>	277,660	<u>\$ (3,440)</u>	<u>\$ (35,186)</u>	<u>\$ (35,186)</u>	(37,620)	<u>\$ (2,434)</u>
Fund Balances								
Beginning of Year			254,612				372,539	
End of Year			<u>\$ 532,272</u>				<u>\$ 334,919</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Planning Car/Copier CIP (4014)				Juvenile Detention CIP (4016)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 700	\$ 700	\$ 328	\$ (372)	\$ 280	\$ 280	\$ 86	\$ (194)
Total Revenue	700	700	328	(372)	280	280	86	(194)
Expenditures								
Current Operations								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	700	700	328	(372)	280	280	86	(194)
Other Financing Sources (Uses)								
Transfers In	9,333	9,333	9,333	-	7,000	7,000	7,000	-
Total Other Financing Sources (Uses)	9,333	9,333	9,333	-	7,000	7,000	7,000	-
Net Change in Fund Balances	<u>\$ 10,033</u>	<u>\$ 10,033</u>	9,661	<u>\$ (372)</u>	<u>\$ 7,280</u>	<u>\$ 7,280</u>	7,086	<u>\$ (194)</u>
Fund Balances								
Beginning of Year			68,417				17,113	
End of Year			<u>\$ 78,078</u>				<u>\$ 24,199</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Micro Computer Replacement CIP (4017)				FC Fire Service Area CIP (4018)			
	Budgeted Amounts		Actual	Over (Under)	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Miscellaneous	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -
Investment Earnings	2,400	2,400	826	(1,574)	1,000	1,000	549	(451)
Total Revenue	<u>7,400</u>	<u>7,400</u>	<u>826</u>	<u>(6,574)</u>	<u>1,000</u>	<u>1,000</u>	<u>549</u>	<u>(451)</u>
Expenditures								
Current Operations								
General Government								
Operations	133,186	133,186	84,388	(48,798)	-	-	-	-
Capital Outlay	-	-	-	-	-	6,292	3,870	(2,422)
Total Expenditures	<u>133,186</u>	<u>133,186</u>	<u>84,388</u>	<u>(48,798)</u>	<u>-</u>	<u>6,292</u>	<u>3,870</u>	<u>(2,422)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(125,786)</u>	<u>(125,786)</u>	<u>(83,562)</u>	42,224	<u>1,000</u>	<u>(5,292)</u>	<u>(3,321)</u>	1,971
Other Financing Sources (Uses)								
Transfers In	98,513	98,513	102,252	3,739	9,912	9,912	9,912	-
Total Other Financing Sources (Uses)	<u>98,513</u>	<u>98,513</u>	<u>102,252</u>	<u>3,739</u>	<u>9,912</u>	<u>9,912</u>	<u>9,912</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (27,273)</u>	<u>\$ (27,273)</u>	18,690	<u>\$ 45,963</u>	<u>\$ 10,912</u>	<u>\$ 4,620</u>	6,591	<u>\$ 1,971</u>
Fund Balances								
Beginning of Year			170,467				116,735	
End of Year			<u>\$ 189,157</u>				<u>\$ 123,326</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	EMS CIP Fund (4019)				Library Depreciation Reserve Fund (4020)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 1,500	\$ 1,500	\$ 643	\$ (857)	\$ 1,200	\$ 1,200	\$ 472	\$ (728)
Total Revenue	1,500	1,500	643	(857)	1,200	1,200	472	(728)
Expenditures								
Current Operations								
Culture and Recreation								
Operations	-	-	-	-	30,000	31,500	31,386	(114)
Capital Outlay	-	3,900	3,870	(30)	-	-	-	-
Total Expenditures	-	3,900	3,870	(30)	30,000	31,500	31,386	(114)
Excess (Deficiency) of Revenue Over Expenditures	1,500	(2,400)	(3,227)	(827)	(28,800)	(30,300)	(30,914)	(614)
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	7,289	7,289	7,289	-
Total Other Financing Sources (Uses)	-	-	-	-	7,289	7,289	7,289	-
Net Change in Fund Balances	\$ 1,500	\$ (2,400)	(3,227)	\$ (827)	\$ (21,511)	\$ (23,011)	(23,625)	\$ (614)
Fund Balances								
Beginning of Year			139,159				114,789	
End of Year			\$ 135,932				\$ 91,164	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Extension CIP (4021)				District Court CIP (4022)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 450	\$ 450	\$ 166	\$ (284)	\$ 120	\$ 120	\$ 74	\$ (46)
Total Revenue	450	450	166	(284)	120	120	74	(46)
Expenditures								
Current Operations								
Capital Outlay	-	-	-	-	8,000	8,000	-	(8,000)
Total Expenditures	-	-	-	-	8,000	8,000	-	(8,000)
Excess (Deficiency) of Revenue Over Expenditures	450	450	166	(284)	(7,880)	(7,880)	74	7,954
Other Financing Sources (Uses)								
Transfers In	1,000	1,000	1,000	-	2,934	2,934	2,934	-
Total Other Financing Sources (Uses)	1,000	1,000	1,000	-	2,934	2,934	2,934	-
Net Change in Fund Balances	<u>\$ 1,450</u>	<u>\$ 1,450</u>	1,166	<u>\$ (284)</u>	<u>\$ (4,946)</u>	<u>\$ (4,946)</u>	3,008	<u>\$ 7,954</u>
Fund Balances								
Beginning of Year			35,396				15,355	
End of Year			<u>\$ 36,562</u>				<u>\$ 18,363</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Transportation Capital Project (4023)				Records Preservation Capital Project (4024)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 500	\$ 500	\$ 611	\$ 111	\$ 400	\$ 400	\$ 309	\$ (91)
Total Revenue	500	500	611	111	400	400	309	(91)
Expenditures								
Current Operations								
Capital Outlay	-	45,000	42,476	(2,524)	29,500	29,500	5,435	(24,065)
Total Expenditures	-	45,000	42,476	(2,524)	29,500	29,500	5,435	(24,065)
Excess (Deficiency) of Revenue Over Expenditures	500	(44,500)	(41,865)	2,635	(29,100)	(29,100)	(5,126)	23,974
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	39,205	39,205	39,205	-
Total Other Financing Sources (Uses)	-	-	-	-	39,205	39,205	39,205	-
Net Change in Fund Balances	<u>\$ 500</u>	<u>\$ (44,500)</u>	(41,865)	<u>\$ 2,635</u>	<u>\$ 10,105</u>	<u>\$ 10,105</u>	34,079	<u>\$ 23,974</u>
Fund Balances								
Beginning of Year			158,593				58,630	
End of Year			<u>\$ 116,728</u>				<u>\$ 92,709</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Emergency Communication Center CIP (4026)				Road CIP (4027)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 736,969	\$ -	\$ (736,969)	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	544,796	-	(544,796)	207,490	207,490	115,000	(92,490)
Investment Earnings	-	2,200	2,200	-	45,000	45,000	16,840	(28,160)
Total Revenue	-	1,283,965	2,200	(1,281,765)	252,490	252,490	131,840	(120,650)
Expenditures								
Current Operations								
Capital Outlay	-	544,796	5,720	(539,076)	2,647,170	1,910,500	1,309,494	(601,006)
Total Expenditures	-	544,796	5,720	(539,076)	2,647,170	1,910,500	1,309,494	(601,006)
Excess (Deficiency) of Revenue Over Expenditures	-	739,169	(3,520)	(742,689)	(2,394,680)	(1,658,010)	(1,177,654)	480,356
Other Financing Sources (Uses)								
Transfers In	-	1,264,859	1,264,859	-	1,312,430	1,080,935	1,080,925	(10)
Total Other Financing Sources (Uses)	-	1,264,859	1,264,859	-	1,312,430	1,080,935	1,080,925	(10)
Special and Extraordinary items								
Transfer (out) in operations	-	-	742,689	742,689	-	-	-	-
Total special and extraordinary items	-	-	742,689	742,689	-	-	-	-
Net Change in Fund Balances	\$ -	\$ 2,004,028	2,004,028	\$ -	\$ (1,082,250)	\$ (577,075)	(96,729)	\$ 480,346
Fund Balances								
Beginning of Year							4,063,625	
End of Year			\$ 2,004,028				\$ 3,966,896	

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Bridge CIP (4028)				FC Countywide CIP (4030)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 26,256	\$ 26,256	\$ 16,496	\$ (9,760)
Investment Earnings	2,000	2,000	1,517	(483)	25,000	25,000	14,152	(10,848)
Total Revenue	2,000	2,000	1,517	(483)	51,256	51,256	30,648	(20,608)
Expenditures								
Current Operations								
Capital Outlay	405,000	405,000	320,128	(84,872)	1,381,408	1,246,704	799,619	(447,085)
Total Expenditures	405,000	405,000	320,128	(84,872)	1,381,408	1,246,704	799,619	(447,085)
Excess (Deficiency) of Revenue Over Expenditures	(403,000)	(403,000)	(318,611)	84,389	(1,330,152)	(1,195,448)	(768,971)	426,477
Other Financing Sources (Uses)								
Transfers In	190,000	190,000	190,000	-	861,985	903,513	863,513	(40,000)
Proceeds on Sale of Capital Assets	-	-	-	-	14,250	14,250	10,000	(4,250)
Total Other Financing Sources (Uses)	190,000	190,000	190,000	-	876,235	917,763	873,513	(44,250)
Net Change in Fund Balances	<u>\$ (213,000)</u>	<u>\$ (213,000)</u>	(128,611)	<u>\$ 84,389</u>	<u>\$ (453,917)</u>	<u>\$ (277,685)</u>	104,542	<u>\$ 382,227</u>
Fund Balances								
Beginning of Year			438,318				3,279,267	
End of Year			<u>\$ 309,707</u>				<u>\$ 3,383,809</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Parks CIP (4031)				Weed CIP (4032)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 3,000	\$ 3,000	\$ 1,830	\$ (1,170)	\$ 4,000	\$ 4,000	\$ 1,950	\$ (2,050)
Total Revenue	3,000	3,000	1,830	(1,170)	4,000	4,000	1,950	(2,050)
Expenditures								
Current Operations								
General Government								
Capital Outlay	89,500	89,500	51,292	(38,208)	20,000	-	-	-
Total Expenditures	89,500	89,500	51,292	(38,208)	20,000	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	(86,500)	(86,500)	(49,462)	37,038	(16,000)	4,000	1,950	(2,050)
Other Financing Sources (Uses)								
Transfers In	62,400	62,400	62,400	-	90,000	90,000	90,000	-
Proceeds on Sale of Capital Assets	-	-	-	-	-	-	7,830	-
Total Other Financing Sources (Uses)	62,400	62,400	62,400	-	90,000	90,000	97,830	-
Net Change in Fund Balances	\$ (24,100)	\$ (24,100)	12,938	\$ 37,038	\$ 74,000	\$ 94,000	99,780	\$ (2,050)
Fund Balances								
Beginning of Year			386,782				399,273	
End of Year			\$ 399,720				\$ 499,053	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Sandy Hill RSID #157 (4257)				River Butte Ranchettes RSID #158 (4258)			
	Budgeted Amounts		Actual	Over (Under) Final Budget	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,779	\$ 9,779	\$ -
Investment Earnings	-	-	-	-	-	244	249	5
Total Revenue	-	-	-	-	-	10,023	10,028	5
Expenditures								
Current Operations								
Public Works								
Operations	-	-	-	-	-	234,715	234,714	(1)
Total Expenditures	-	-	-	-	-	234,715	234,714	(1)
Excess (Deficiency) of Revenue Over Expenditures	-	-	-	-	-	(224,692)	(224,686)	6
Other Financing Sources (Uses)								
Transfers (Out)	-	(6,092)	(6,092)	-	-	(15,632)	(15,633)	(1)
Total Other Financing Sources (Uses)	-	(6,092)	(6,092)	-	-	(15,632)	(15,633)	(1)
Net Change in Fund Balances	\$ -	\$ (6,092)	(6,092)	\$ -	\$ -	\$ (240,324)	(240,319)	\$ 5
Fund Balances								
Beginning of Year			6,092			240,319		
End of Year			\$ -			\$ -		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2021

	Total of All Non-Major Capital Project Funds			
	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget
Revenue				
Taxes and Assessments	\$ -	\$ 9,779	\$ 9,779	\$ -
Intergovernmental	26,256	763,225	16,496	(746,729)
Miscellaneous	212,490	779,286	137,000	(642,286)
Investment Earnings	105,575	108,019	52,439	(55,580)
Total Revenue	<u>344,321</u>	<u>1,660,309</u>	<u>215,714</u>	<u>(1,444,595)</u>
Expenditures				
Current Operations				
General Government				
Operations	133,186	133,186	84,388	(48,798)
Public Works				
Operations	-	234,715	234,714	(1)
Culture and Recreation				
Operations	30,000	31,500	31,386	(114)
Capital Outlay	4,818,078	4,568,169	2,754,609	(1,813,560)
Total Expenditures	<u>4,981,264</u>	<u>4,967,570</u>	<u>3,105,097</u>	<u>(1,862,473)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(4,636,943)</u>	<u>(3,307,261)</u>	<u>(2,889,383)</u>	<u>417,878</u>
Other Financing Sources (Uses)				
Transfers In	3,179,551	4,904,443	4,851,072	(53,371)
Transfers (Out)	(139,186)	(160,910)	(160,911)	(1)
Proceeds on Sale of Capital Assets	14,250	21,090	24,670	3,580
Total Other Financing Sources (Uses)	<u>3,054,615</u>	<u>4,764,623</u>	<u>4,714,831</u>	<u>(49,792)</u>
Special and Extraordinary items				
Transfer (out) in operations	-	-	742,689	742,689
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>742,689</u>	<u>742,689</u>
Net Change in Fund Balances	<u>\$ (1,582,328)</u>	<u>\$ 1,457,362</u>	<u>2,568,137</u>	<u>\$ 1,110,775</u>
Fund Balances				
Beginning of Year			<u>11,807,030</u>	
End of Year			<u>\$ 14,375,167</u>	



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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 Fund (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
Statement of Net Position
Non-Major Proprietary Funds
June 30, 2021

	5020		5450		Total
	SO		FEC Improvement		
	Commissary				
ASSETS					
Current Assets					
Cash and investments	\$ 206,825	\$	202,746	\$	409,571
Accounts receivable - net	1,060		-		1,060
Interest receivable	68		67		135
Total Assets	<u>207,953</u>		<u>202,813</u>		<u>410,766</u>
LIABILITIES					
Current Liabilities					
Accounts payable	<u>4,673</u>		-		<u>4,673</u>
Total Liabilities	<u>4,673</u>		-		<u>4,673</u>
NET POSITION					
Unrestricted	<u>203,280</u>		<u>202,813</u>		<u>406,093</u>
Total Net Position	<u>203,280</u>		<u>202,813</u>		<u>406,093</u>
Total liabilities and net position	<u>\$ 207,953</u>	\$	<u>202,813</u>	\$	<u>410,766</u>

Flathead County, Montana
Statement of Revenue, Expenses and Changes in Fund Net Position
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	5020 SO Commissary	5450 FEC Improvement	Total
Operating Revenues:			
Charges for services	\$ 83,542	\$ -	\$ 83,542
Miscellaneous revenues	13	-	13
Total Operating Revenues	<u>83,555</u>	<u>-</u>	<u>83,555</u>
Operating Expenses:			
Supplies	6,635	-	6,635
Purchased Services	33,139	177,900	211,039
Total Operating Expenses	<u>39,774</u>	<u>177,900</u>	<u>217,674</u>
Operating Income	<u>43,781</u>	<u>(177,900)</u>	<u>(134,119)</u>
Nonoperating Revenues (Expenses):			
Investment Earnings	565	2,173	2,738
Total Nonoperating Revenues (Expenses)	<u>565</u>	<u>2,173</u>	<u>2,738</u>
Net Income before Transfers	<u>44,346</u>	<u>(175,727)</u>	<u>(131,381)</u>
Transfers (In)	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Change in net position	<u>44,346</u>	<u>(145,727)</u>	<u>(101,381)</u>
Total Net Position - Beginning of Year	158,934	348,540	507,474
Total Net Position - End of Year	<u>\$ 203,280</u>	<u>\$ 202,813</u>	<u>\$ 406,093</u>

Flathead County, Montana
Statement of Cash Flows
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	<u>5020</u> <u>SO Commissary</u>	<u>5450</u> <u>FEC Improvement</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash received from customers	\$ 83,720	\$ -	\$ 83,720
Cash payments to vendors	(35,169)	(177,900)	(213,069)
Net Cash Provided (Used) by Operating Activities	<u>48,551</u>	<u>(177,900)</u>	<u>(129,349)</u>
Cash Flows from Non-capital financing Activities:			
Transfers from other funds	-	30,000	30,000
Intergovernmental operating grants	-	-	-
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Cash Flows from Investing Activities:			
Interest on investments	753	3,725	4,478
Net Cash Provided by Investing Activities	<u>753</u>	<u>3,725</u>	<u>4,478</u>
Net Increase in Cash and Cash Equivalents	49,304	(144,175)	(94,871)
Cash and Cash Equivalents at Beginning of Year	<u>157,521</u>	<u>346,921</u>	<u>504,442</u>
Cash and Cash Equivalents at End of Year	<u>\$ 206,825</u>	<u>\$ 202,746</u>	<u>\$ 409,571</u>
Reconciliation of Income from Operations to Cash from Operations			
Operating Income	\$ 43,781	\$ (177,900)	\$ (134,119)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Decrease in accounts receivable, net	165	-	165
Increase in accounts payable	4,605	-	4,605
Net Cash provided (used) by operating activities	<u>\$ 48,551</u>	<u>\$ (177,900)</u>	<u>\$ (129,349)</u>



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FIDUCIARY FUNDS – CUSTODIAL FUNDS

Fiduciary Funds – Used to account for assets held by the County in a trustee capacity or as an agent for an individual, private organization, other governmental unit and/or fund.

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:

<u>Specific</u>	<u>Protested Property Taxes</u>
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)
<u>Special Districts</u>	
Coram W&S District - Delq. (7222)	Smith Lake Vista Co Water Delq. (7286)
Hungry Horse Water (7227)	Mayport Harbor (7287)
Lakeside Sewer (7228)	Flathead Co Water No 8/ Happy Valley Bond (7289)
Lakeside Water (7229)	Essex County Water & Sewer (7290)
Flathead Mosquito (7241)	Emerald Heights Water & Sewer
Columbia Falls Cemetery (7251)	Delinquencies (7291)
Fairview Cemetery (7252)	Lake Shore heights Co Water Delq. (7292)
Meadow Hills W/S District Delinquencies (7256)	Essex County Water & Sewer
Smith Valley Fire Ambulance (7257)	Delinquencies (7293)
Ranch County Water (7269)	Bigfork Water & Sewer Bond (7294)
Whitefish County Water & Sewer (7270)	Lakeside County W&S District (7295)
Bigfork Sewer (7271)	Missionview Terrace Public Water System (7296)
Somers Water & Sewer (7275)	Eagle Ridge Estates City Water District (7297)
Meadow Lake County W&S (7276)	Lakeside W&S – South Eighty (7299)
Bigfork Sewer Delq. Charges (7279)	Airport Authority (7853)
North Bigfork Sewer A&B (7280)	Port Authority (7855)
Greenacres County W&S (7284)	Whitefish Fire and Ambulance (7856)
<u>Schools</u>	<u>Cities</u>
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)	

FIDUCIARY FUNDS – CUSTODIAL FUNDS (CONTINUED)

State

Foster Care/Youth Court (7051)	FWP OHV REG Fine-ATV Restitution Fine (7454)
Criminal Restitution Trust (7064)	Court Surcharge/Court Information (7458)
External Trust Accounts (7074)	Clerk of Court Fees/Judges Retirement (7461)
District Court Trust Fund-Interest (7161)	Marriage License/Judges Retirement (7462)
Clerk of Dist Court Trust Account (7301)	Marriage License/Battered Spouse (7463)
Youth Court Restitution Trust Account (7302)	Domestic Abuse Fire/Battered Spouse (7464)
Financial Clearing Fund (7304)	Diss. Of Marriage/Displace Homemaker (7465)
Title/Transfer of Title (7403)	Diss. of Marriage/Child Abuse/Neglect (7466)
Temporary Registration Permit (7408)	Law Enforcement Academy Surcharge (7467)
Reg H.P. Retirement (7410)	Dissolution of Marriage/Judges Retirement (7468)
New Number Plate Fee (7411)	Civil Lgl Assit./Indigent Victims (7471)
Single Move Permit/Special Mobile (7416)	University Levy (7521)
Recording Liens – Certified Copies (7418)	State Equalization AID 40 Mills (7527)
FILT, Light Vehicle, MC, QDS (7421)	MT Land Information Act (7551)
Highway Gross Vehicle Weight (7424)	Fire Protection Tax Forester’s FPRA (7564)
Light Motor Vehicle State Parks Fee (7428)	Timber Fee (7566)
Chronically/Critical ILL-MT Child Administration Fee (7446)	Payroll Clearing (7910)
Board of Outfitters/Fines (7449)	Justice Court Suspense (7918)
Wildlife Restitution Fine (7453)	SSMP Suspense/Moving Permits (7919)
	Claims Clearing Fund (7930)

FIDUCIARY FUNDS – CUSTODIAL INVESTMENT FUNDS

Custodial Investment Funds – Used to account for cash collected for other governments, funds or agencies that are distributed within a short period of time. The following is a detailed list of these funds:

Schools	
6001-School District #1	6073-Flathead High School
6002-School District #2	6074-Bigfork High School
6603- School District #3	6075- Whitefish High School
6004- School District #4	6076-Columbia Falls High School
6005- School District #5	6078- K-8 Curr Coop
6006- School District #6	6089-School District #89
6008- School District #8	6147- SD #4 Debt Service
6009- School District #9	6183-Helena Flatts Bus Depr
6010- School District #10	6199-Helena Flatts Sd #15 Construction Project
6015- Helena Flatts Sd	6307-SD #28 Debt Service
6020- School District #20	6344-SD #44 Technology Acquisition Fund
6027- School District #27	6405-SD #54 Tuition Fund
6029- School District #29	6503-Flathead High School Bus Depreciation
6038- School District #38	6505-Flathead High School Tuition Fund
6039- School District #39	6507-Flathead High School Debt Service
6044- School District #44	6521-Columbia Falls High School General Fund
6050- School District #50	6563-Whitefish High School Technology Acquisition F
6051- Crossroads	6567-Whitefish High School Debt Service
6054 School District #54	6600-FVCC General Clearing
6058- School District #58	6601-FVCC General Operation
6061- School District #61	6002-FVCC Nursing Levy
6065- School District #65	6003-FVCC Adult Ed/Community Service
6067- School District #67	6007-FVCC Debt Service
6071- School District #71	6009-FVCC Building Fund
6072-Flathead High School	

FIDUCIARY FUNDS – CUSTODIAL INVESTMENT FUNDS (CONTINUED)

Special Districts

District Court Trust (7160)	Somers Fire Capital Improvement (7236)
FLTD Conservation District (7201)	Creston Fire Truck & Equipment (7237)
Somers Fire Dept(7202)	Badrock Fire Capital Improvement Fund (7238)
Badrock Fire Dept (7203)	Olney Fire District- CIP (7239)
Evergreen Fire Dept (7204)	West Valley Fire District-CIP (7240)
Bigfork Fire Dept (7205)	Big MTN Fire District-Sick/Vacation Accruals (7243)
Creston Fire Dept (7206)	Martin City Fire Capital Improvement (7244)
Evergreen Fire Hydrant Rental (7207)	Smith Valley Fire Truck Reserve (7245)
Smith Val Fire Dept (7208)	Blankenship Rural Fire Dist CIP (7246)
Ferndale Fire Dept (7209)	So. Kalispell Fire Capital Project (7247)
So Kal Fire Dist	Big Mountain Fire Capital Improvement (7248)
Col Falls Rural Fire (7211)	CF Rural Fire Capital Improvement (7249)
West Val Fire Dist (7212)	Evergreen Fire District-CIP (7250)
Big Mountain Fire (7213)	Coram/West Glacier Fire Dist-CIP (7253)
Martin City Fire (7214)	Bigfork Fire District- CIP (7254)
Coram/West Glacier Fire District (7215)	Bigfork Fire-Fuel Reduction Grant (7255)
Hungry Horse Fire District (7216)	Smith Valley Fire Ambulance (7257)
Marion Fire Dist (7217)	Swan Hill TV Dist (7261)
Olney Fire District (7218)	Blacktail TV Dist (7262)
Blankenship Fire District (7219)	Desert Mtn TV Dist (7263)
Whitefish Fire Service Area (7220)	Blacktail TV District-CIP (7264)
Marion Fire Cap Improvement Fund (7221)	Somers Fire Bond (7265)
Big Mountain Sewer (7225)	Somers Fire Bond Debt Payment (7266)
Coram/West Glacier Fire Ems/QRU (7226)	Martin City Water (7273)
Whitefish FSA Acquis Cap Imp Prog (7230)	Martin City Water CIP (7274)
Hungry Horse Lighting (7231)	Hungry Horse Fire Cap Imp (7281)
Bigfork Lighting (7232)	Smith Valley Fire Bond (7283)
Evergreen Lighting (7233)	Evergreen Fire Bond-Construction (7285)
Silver Shadow Lighting (7234)	Evergreen Fire Bond-Debt Service (7288)
Flathead Conservation District CIP (7235)	Clerk & Recorder Trust Acct (7303)

Flathead County, Montana
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2021

	Foreclosure Fund	Public Administration	Bankruptcy Suspense	Interest Revolving	Protested Property Taxes
ASSETS					
Cash and Investments	\$ 274,241	\$ 586,387	\$ 385	\$ 931	\$ 1,699,902
Taxes Receivables	-	-	-	-	-
Accounts Receivable, net	7,640	-	-	-	147,890
Lease Receivable					
Note Receivable					
Development properties					
Land					
Depreciable capital assets, net					
Total Assets	\$ 281,881	\$ 586,387	\$ 385	\$ 931	\$ 1,847,792
Liabilities					
Accounts Payable	-	-	-	-	-
Deposits Payable	-	-	-	-	-
Notes Payable	-	-	-	-	-
Pollution Remediation Liability	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted for:					
Pool Participants					
Individual, organization and other governments	281,881	586,387	385	931	1,847,792
Total Net Position	281,881	586,387	385	931	1,847,792
Total Liabilities, deferred inflows of resources and net position	\$ 281,881	\$ 586,387	\$ 385	\$ 931	\$ 1,847,792

(continued)

Flathead County, Montana
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
June 30, 2021

	Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
ASSETS						
Cash and Investments	\$ 972,710	\$ 369,909	\$ 780,966	\$ 1,554,023	\$ 1,344,152	\$ 7,583,606
Taxes Receivables	48,154	78,053	1,220,852	1,739,153	588,998	3,675,210
Accounts Receivable, net	42,528	122	257	511	169	199,117
Lease Receivable	2,803,372	-	-	-	-	2,803,372
Note Receivable	49,022	-	-	-	-	49,022
Development properties	1,845,486	-	-	-	-	1,845,486
Land	2,344,799	-	-	-	-	2,344,799
Depreciable capital assets, net	5,016,061	-	-	-	-	5,016,061
Total Assets	\$ 13,122,132	\$ 448,084	\$ 2,002,075	\$ 3,293,687	\$ 1,933,319	\$ 23,516,673
Liabilities						
Accounts Payable	254,077	-	-	-	-	254,077
Deposits Payable	19,900	-	-	-	-	19,900
Notes Payable	8,671,257	-	-	-	-	8,671,257
Pollution Remediation Liability	37,040	-	-	-	-	37,040
Total Liabilities	8,982,274	-	-	-	-	8,982,274
Deferred Inflows of Resources						
Deferred Inflows of Resources	2,932,826.00	-	-	-	-	2,932,826
Net Position						
Restricted for:						
Pool Participants						
Individual, organization and other governments	1,207,032	448,084	2,002,075	3,293,687	1,933,319	11,601,573
Total Net Position	1,207,032	448,084	2,002,075	3,293,687	1,933,319	11,601,573
Total Liabilities, deferred inflows of resources and net position	\$ 13,122,132	\$ 448,084	\$ 2,002,075	\$ 3,293,687	\$ 1,933,319	\$ 23,516,673

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
June 30, 2021

	Foreclosure Fund	Public Adminstration	Bankruptcy Suspense	Interest Revolving	Protested Property Taxes
Additions					
Contributions					
Tax for other governments	\$ -	\$ -	\$ -		\$ 1,514,390
Interest Income	18,099	-	-		758
Miscellaneous	111,417	603,158	590	871,695	14,052,555
Total Additions	<u>129,516</u>	<u>603,158</u>	<u>590</u>	<u>871,695</u>	<u>15,567,703</u>
Deductions:					
Distributions from Investment Trust Fund					
Payments to other governments	111,417	458,056	644	870,593	15,226,634
Total Deductions	<u>111,417</u>	<u>458,056</u>	<u>644</u>	<u>870,593</u>	<u>15,226,634</u>
Change in Net Position	18,099	145,102	(54)	1,102	341,069
Net Position - Beginning of Year	-	-	-	-	-
Restatements	263,782	441,285	439	(171)	1,506,723
Net Position - End of Year	<u>\$ 281,881</u>	<u>\$ 586,387</u>	<u>\$ 385</u>	<u>\$ 931</u>	<u>\$ 1,847,792</u>

(continued)

Flathead County, Montana
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
June 30, 2021

	Economic Development Authority	Special Districts	Schools	Cities	State	Total of Custodial Funds
Additions						
Contributions						
Tax for other governments	\$ 573,802	\$ 2,025,748	\$ 29,908,171	\$ 26,903,441	\$ 14,356,554	\$ 75,282,106
Interest Income	1,135	842	7,142	604	2,439	\$ 31,019
Miscellaneous	1,400,574	697,755	3,949,914	37,239	6,669,001	\$ 28,393,898
Total Additions	<u>1,975,511</u>	<u>2,724,345</u>	<u>33,865,227</u>	<u>26,941,284</u>	<u>21,027,994</u>	<u>103,707,023</u>
Deductions:						
Distributions from Investment Trust Fund						
Payments to other governments	1,032,288	2,797,213	34,104,700	28,210,048	21,961,081	104,772,674
Total Deductions	<u>1,032,288</u>	<u>2,797,213</u>	<u>34,104,700</u>	<u>28,210,048</u>	<u>21,961,081</u>	<u>104,772,674</u>
Change in Net Position	943,223	(72,868)	(239,473)	(1,268,764)	(933,087)	(1,065,651)
Net Position - Beginning of Year	-	-	-	-	-	-
Restatements	263,809	520,952	2,241,548	4,562,451	2,866,406	12,667,224
Net Position - End of Year	<u>\$ 1,207,032</u>	<u>\$ 448,084</u>	<u>\$ 2,002,075</u>	<u>\$ 3,293,687</u>	<u>\$ 1,933,319</u>	<u>\$ 11,601,573</u>

Flathead County, Montana
Combining Statement of Fiduciary Net Position
Custodial-Investment Funds
June 30, 2021

	<u>Schools</u>	<u>Special Districts</u>	<u>Total of Custodial Investment</u>
ASSETS			
Cash and Investments	\$ 96,009,895	\$ 10,925,158	\$ 106,935,053
Receivables	2,918,830	269,829	\$ 3,188,659
Accounts Receivable, net	69,702	12,683	\$ 82,385
Total Assets	<u>\$ 98,998,427</u>	<u>\$ 11,207,670</u>	<u>\$ 110,206,097</u>
Net Position			
Restricted for:			
Pool Participants			
Individual, organization and other governments	\$ 98,998,427	\$ 11,207,670	\$ 110,206,097
Total Liabilities	<u>\$ 98,998,427</u>	<u>\$ 11,207,670</u>	<u>\$ 110,206,097</u>

Flathead County, Montana
Combining Statement of Fiduciary Net Position
Custodial-Investment Funds
June 30, 2021

	<u>Schools</u>	<u>Special Districts</u>	<u>Total of Custodial Investment</u>
Additions			
Contributions			
Tax for other governments	\$ 71,035,345	\$ 6,182,052	\$ 77,217,397
Interest Income	354,416	\$ 44,985	399,401
Miscellaneous	173,548,928	5,486,669	179,035,597
Total Additions	<u>244,938,689</u>	<u>11,713,706</u>	<u>256,652,395</u>
Deductions:			
Distributions from Investment Trust Fund			
Payments to other governments	\$ 261,778,134	\$ 12,714,000	\$ 274,492,134
Total Deductions	<u>\$ 261,778,134</u>	<u>\$ 12,714,000</u>	<u>\$ 274,492,134</u>
Change in Net Position	\$ (16,839,445)	\$ (1,000,294)	\$ (17,839,739)
Net Position - Beginning of Year			
Restatements	115,837,872	12,207,964	128,045,836
Net Position - End of Year	<u>\$ 98,998,427</u>	<u>\$ 11,207,670</u>	<u>\$ 110,206,097</u>

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.

	<u>Contents</u>	<u>Page</u>
Financial Trends		
	These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	326-338
Revenue Capacity		
	These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	340-348
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.	349-353
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.	355-359
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.	360-363

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities					
Net investment in capital assets	\$ 53,576,837	\$ 56,113,268	\$ 60,483,425	\$ 62,996,245	\$ 75,248,201
Restricted	14,642,919	23,391,624	29,289,793	34,150,409	24,602,879
Unrestricted	<u>20,647,815</u>	<u>19,291,273</u>	<u>16,085,945</u>	<u>(12,589,125)</u>	<u>(6,062,463)</u>
Total governmental activities net position	<u>\$ 88,867,571</u>	<u>\$ 98,796,165</u>	<u>\$ 105,859,163</u>	<u>\$ 84,557,529</u>	<u>\$ 93,788,617</u>
Business-type activities					
Net investment in capital assets	\$ 13,903,519	\$ 13,344,731	\$ 15,494,583	\$ 18,436,703	\$ 19,777,835
Unrestricted	<u>14,430,434</u>	<u>17,020,421</u>	<u>17,470,280</u>	<u>15,373,293</u>	<u>16,172,261</u>
Total business-type activities net position	<u>\$ 28,333,953</u>	<u>\$ 30,365,152</u>	<u>\$ 32,964,863</u>	<u>\$ 33,809,996</u>	<u>\$ 35,950,096</u>
Total government					
Net investment in capital assets	\$ 67,480,356	\$ 69,457,999	\$ 75,978,008	\$ 81,432,948	\$ 95,026,036
Restricted	14,642,919	23,391,624	29,289,793	34,150,409	24,602,879
Unrestricted	<u>35,078,249</u>	<u>36,311,694</u>	<u>33,556,225</u>	<u>2,784,168</u>	<u>10,109,798</u>
Total government net position	<u>\$ 117,201,524</u>	<u>\$ 129,161,317</u>	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>	<u>\$ 129,738,713</u>

*

(continued)

* As restated upon
implementation of GASB 68

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

	<u>2017</u>	<u>2018</u>	Fiscal Year <u>2019</u>	<u>2020</u>	<u>2021</u>
\$	81,619,491	\$ 84,667,761	\$ 86,547,453	\$ 85,696,192	\$ 88,489,299
	25,248,860	24,622,070	28,986,039	34,825,241	28,808,431
	<u>(6,940,178)</u>	<u>(5,470,914)</u>	<u>(4,175,362)</u>	<u>4,244,419</u>	<u>20,607,648</u>
\$	<u>99,928,173</u>	<u>\$ 103,818,917</u>	<u>\$ 111,358,130</u>	<u>\$ 124,765,852</u>	<u>\$ 137,905,378</u>
\$	20,217,537	\$ 20,509,808	\$ 20,625,614	\$ 24,239,961	\$ 26,869,447
	18,176,447	20,699,272	23,455,230	22,565,559	20,439,917
\$	<u>38,393,984</u>	<u>\$ 41,209,080</u>	<u>\$ 44,080,844</u>	<u>\$ 46,805,520</u>	<u>\$ 47,309,364</u>
\$	101,837,028	\$ 105,177,569	\$ 107,173,067	\$ 109,936,153	\$ 115,358,746
	25,248,860	24,622,070	28,986,039	34,825,241	28,808,431
	11,236,269	15,228,358	19,279,868	26,809,978	41,047,565
\$	<u>138,322,157</u>	<u>\$ 145,027,997</u>	<u>\$ 155,438,974</u>	<u>\$ 171,571,372</u>	<u>\$ 185,214,742</u>

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

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses				
Governmental activities:				
General government	\$ 12,600,233	\$ 10,433,813	\$ 12,700,528	\$ 12,456,468
Public safety	13,323,388	12,436,300	13,366,918	18,338,299
Public works	8,138,909	8,791,855	8,819,295	9,111,203
Public health	9,229,446	9,397,442	10,271,374	10,823,602
Social and economic services	4,248,946	4,106,691	4,347,833	4,389,532
Culture and recreation	3,637,893	3,596,546	3,899,213	4,100,112
Conservation of natural resources	-	-	-	-
Interest and fiscal charges	563,150	586,904	516,227	362,837
Miscellaneous	-	-	-	-
Total governmental activities expenses	<u>51,741,965</u>	<u>49,349,551</u>	<u>53,921,388</u>	<u>59,582,053</u>
Business-type activities:				
SO Commissary	26,231	29,080	26,613	28,051
Solid Waste	4,147,987	4,278,820	4,264,915	4,586,536
FEC Improvement Fund	-	-	7,479	-
Total business-type activities	<u>4,174,218</u>	<u>4,307,900</u>	<u>4,299,007</u>	<u>4,614,587</u>
Total government expenses	<u>\$ 55,916,183</u>	<u>\$ 53,657,451</u>	<u>\$ 58,220,395</u>	<u>\$ 64,196,640</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 2,062,117	\$ 2,076,491	\$ 1,925,426	\$ 2,169,593
Public safety	344,235	573,038	438,728	399,756
Public works	327,346	254,994	337,015	347,576
Public health	4,407,865	4,646,716	4,500,682	4,087,119
Social and economic services	1,011,565	895,925	113,549	94,656
Culture and recreation	1,003,977	971,451	863,536	946,575
Operating grants and contributions	5,357,040	7,500,794	8,600,911	8,105,759
Capital grants and contributions	2,371,152	1,920,473	2,416,773	3,490,594
Total governmental activities program revenues	<u>16,885,297</u>	<u>18,839,882</u>	<u>19,196,620</u>	<u>19,641,628</u>
Business-type activities:				
Charges for services:				
SO Commissary	28,869	27,909	75,421	45,052
Solid Waste	5,719,645	5,909,604	6,418,381	6,136,660
Operating grants and contributions	-	-	-	19,808
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>5,748,514</u>	<u>5,937,513</u>	<u>6,493,802</u>	<u>6,201,520</u>
Total government program revenues	<u>\$ 22,633,811</u>	<u>\$ 24,777,395</u>	<u>\$ 25,690,422</u>	<u>\$ 25,843,148</u>
Net (expense)/revenue				
Governmental activities	\$ (34,856,668)	\$ (30,509,669)	\$ (34,724,768)	\$ (39,940,425)
Business-type activities	1,574,296	1,629,613	2,194,795	1,586,933
Total government net expense	<u>\$ (33,282,372)</u>	<u>\$ (28,880,056)</u>	<u>\$ (32,529,973)</u>	<u>\$ (38,353,492)</u>

(continued)

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

		Fiscal Year									
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>				
\$	12,963,286	\$	14,493,897	\$	15,074,684	\$	14,910,662	\$	14,563,263	\$	17,264,238
	14,328,194		16,454,497		16,517,600		15,139,530		16,078,027		18,696,144
	8,523,826		9,573,150		9,487,828		9,797,585		10,564,242		10,416,539
	12,372,231		12,994,847		13,104,628		13,776,912		14,202,026		16,565,615
	4,072,063		4,190,805		4,301,639		4,842,008		5,106,970		5,251,752
	4,085,607		4,385,589		4,589,348		4,467,414		4,287,630		4,824,248
	-		-		-		-		-		-
	381,639		374,877		382,262		384,686		249,525		230,662
	-		-		-		-		-		-
	<u>56,726,846</u>		<u>62,467,662</u>		<u>63,457,989</u>		<u>63,318,797</u>		<u>65,051,683</u>		<u>73,249,198</u>
	126,393		36,672		29,585		32,148		36,869		39,774
	4,924,656		4,833,004		6,418,355		5,855,161		5,900,901		8,194,988
	-		-		-		-		-		177,900
	<u>5,051,049</u>		<u>4,869,676</u>		<u>6,447,940</u>		<u>5,887,309</u>		<u>5,937,770</u>		<u>8,412,662</u>
\$	<u>61,777,895</u>	\$	<u>67,337,338</u>	\$	<u>69,905,929</u>	\$	<u>69,206,106</u>	\$	<u>70,989,453</u>	\$	<u>81,661,860</u>
\$	2,360,575	\$	2,343,504	\$	2,898,133	\$	2,893,703	\$	3,261,012	\$	3,704,324
	594,285		588,786		886,902		810,982		1,089,913		965,045
	164,184		363,587		387,463		480,872		512,773		413,588
	5,465,918		5,536,094		5,064,858		5,706,557		6,134,564		7,868,694
	88,108		87,504		160,676		164,830		164,953		110,010
	917,294		1,082,682		1,237,091		1,262,860		1,184,297		709,728
	8,510,674		9,269,945		8,045,933		9,335,200		14,030,601		20,304,178
	1,971,833		1,673,359		2,443,392		1,541,655		1,212,766		1,674,012
	<u>20,072,871</u>		<u>20,945,461</u>		<u>21,124,448</u>		<u>22,196,659</u>		<u>27,590,879</u>		<u>35,749,579</u>
	61,648		26,846		58,586		24,682		41,578		83,542
	6,608,242		6,780,204		8,015,370		7,922,830		7,811,874		8,164,677
	27,940		18,794		23,586		28,004		28,290		87,409
	-		-		326,080		-		-		-
	<u>6,697,830</u>		<u>6,825,844</u>		<u>8,423,622</u>		<u>7,975,516</u>		<u>7,881,742</u>		<u>8,335,628</u>
\$	<u>26,770,701</u>	\$	<u>27,771,305</u>	\$	<u>29,548,070</u>	\$	<u>30,172,175</u>	\$	<u>35,472,621</u>	\$	<u>44,085,207</u>
\$	(36,653,975)	\$	(41,522,201)	\$	(42,333,541)	\$	(41,122,138)	\$	(37,460,804)	\$	(37,499,619)
	<u>1,646,781</u>		<u>1,956,168</u>		<u>1,975,682</u>		<u>2,088,207</u>		<u>1,943,972</u>		<u>(77,034)</u>
\$	<u>(35,007,194)</u>	\$	<u>(39,566,033)</u>	\$	<u>(40,357,859)</u>	\$	<u>(39,033,931)</u>	\$	<u>(35,516,832)</u>	\$	<u>(37,576,653)</u>

(continued)

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

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes for general purposes	\$ 32,330,014	\$ 33,436,983	\$ 33,469,422	\$ 36,006,988
Unrestricted grants and contributions	6,483,634	5,217,258	5,866,490	6,563,959
Gain (Loss) on sale of capital assets	-	-	-	-
Investment Earnings	261,028	161,544	245,128	133,959
Miscellaneous	1,725,890	1,618,478	2,197,726	1,624,988
Intergovernmental	-	-	5,000	-
Bond Premium	-	-	-	-
Transfers	4,000	4,000	4,000	5,490
Special Item	-	-	-	-
Total governmental activities	<u>40,804,566</u>	<u>40,438,263</u>	<u>41,787,766</u>	<u>44,335,384</u>
Business-type activities:				
Unrestricted grants and contributions	30,000	30,000	30,000	-
Investment earnings	198,732	130,130	153,034	213,813
Miscellaneous	301,968	245,456	225,882	204,433
Gain (Loss) on sale of capital assets	-	-	-	-
Transfers	(4,000)	(4,000)	(4,000)	(5,490)
Total business-type activities	<u>526,700</u>	<u>401,586</u>	<u>404,916</u>	<u>412,756</u>
Total government	<u>\$ 41,331,266</u>	<u>\$ 40,839,849</u>	<u>\$ 42,192,682</u>	<u>\$ 44,748,140</u>
 Change in Net Position				
Governmental activities	\$ 5,947,898	\$ 9,928,594	\$ 7,062,998	\$ 4,394,959
Business-type activities	2,100,996	2,031,199	2,599,711	1,999,689
Total government	<u>\$ 8,048,894</u>	<u>\$ 11,959,793</u>	<u>\$ 9,662,709</u>	<u>\$ 6,394,648</u>
Net Position - Beginning of Year	\$ 109,152,630	\$ 117,201,524	\$ 129,161,317	\$ 138,824,026
Adjustment to Restate Beginning Net Position	-	-	-	(26,851,149)
Net Position - Beginning of Year, as Restated	<u>109,152,630</u>	<u>117,201,524</u>	<u>129,161,317</u>	<u>111,972,877</u>
Net Position - End of Year	<u>\$ 117,201,524</u>	<u>\$ 129,161,317</u>	<u>\$ 138,824,026</u>	<u>\$ 118,367,525</u>

(continued)

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

		Fiscal Year									
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>				
\$	36,525,861	\$	36,789,708	\$	36,776,054	\$	38,216,291	\$	40,044,544	\$	43,199,461
	6,452,293		6,501,974		7,666,098		7,207,769		7,599,791		8,379,306
	-		-		-		-		-		-
	321,652		327,288		575,728		1,106,535		1,062,287		472,197
	2,417,369		4,037,452		1,309,562		1,752,319		2,408,782		934,121
	-		-		-		-		-		-
	-		-		-		296,171		-		-
	5,450		5,335		5,946		8,914		5,760		5,686
	-		-		-		-		-		(2,284,855)
	<u>45,722,625</u>		<u>47,661,757</u>		<u>46,333,388</u>		<u>48,587,999</u>		<u>51,121,164</u>		<u>50,705,916</u>
	-		10,000		-		-		-		-
	158,427		231,638		414,076		680,389		570,997		111,167
	94,588		251,417		26,070		140,647		215,467		474,597
	-		-		-		-		-		-
	(5,450)		(5,335)		(5,946)		(8,914)		(5,760)		(5,686)
	<u>247,565</u>		<u>487,720</u>		<u>434,200</u>		<u>812,122</u>		<u>780,704</u>		<u>580,078</u>
\$	<u>45,970,190</u>	\$	<u>48,149,477</u>	\$	<u>46,767,588</u>	\$	<u>49,400,121</u>	\$	<u>51,901,868</u>	\$	<u>51,285,994</u>
\$	9,068,650	\$	6,139,556	\$	3,999,847	\$	7,465,861	\$	13,660,360	\$	13,206,297
	1,894,346		2,443,888		2,409,882		2,900,329		2,724,676		503,044
\$	<u>10,962,996</u>	\$	<u>8,583,444</u>	\$	<u>6,409,729</u>	\$	<u>10,366,190</u>	\$	<u>16,385,036</u>	\$	<u>13,709,341</u>
\$	118,367,525	\$	129,738,713	\$	138,322,157	\$	145,027,997	\$	155,438,974	\$	171,571,372
	408,192		-		296,111		44,787		(252,638)		(65,971)
*	<u>118,775,717</u>	*	<u>129,738,713</u>	*	<u>138,618,268</u>	*	<u>145,072,784</u>	*	<u>155,186,336</u>	*	<u>171,505,401</u>
\$	<u>129,738,713</u>	\$	<u>138,322,157</u>	\$	<u>145,027,997</u>	\$	<u>155,438,974</u>	\$	<u>171,571,372</u>	\$	<u>185,214,742</u>

* 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>
2012	32,330,014	32,330,014
2013	33,436,983	33,436,983
2014	33,469,422	33,469,422
2015	36,006,988	36,006,988
2016	36,525,861	36,525,861
2017	36,789,708	36,789,708
2018	36,776,054	36,776,054
2019	38,216,291	38,216,291
2020	40,044,544	40,044,544
2021	43,199,461	43,199,461

Source: Flathead County records

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

	<u>2012</u>	<u>2013</u>	Fiscal Year <u>2014</u>	<u>2015</u>	<u>2016</u>
General fund					
Nonspendable	\$ 8,240	\$ 31,887	\$ 5,924	\$ 85,247	\$ 45,292
Unassigned	3,650,421	4,112,215	2,540,404	3,800,365	3,872,465
Total general fund	<u>\$ 3,658,661</u>	<u>\$ 4,144,102</u>	<u>\$ 2,546,328</u>	<u>\$ 3,885,612</u>	<u>\$ 3,917,757</u>
All other governmental funds					
Nonspendable	\$ 1,453,693	\$ 1,013,112	\$ 1,580,919	\$ 1,724,496	\$ 1,467,502
Restricted	14,642,919	21,292,836	23,895,522	29,593,914	19,083,110
Committed	7,733,417	8,994,507	10,392,279	6,823,435	14,451,701
Assigned	1,960,749	-	-	-	-
Unassigned	(154,903)	(956)	(38,508)	(29,343)	(10,416)
Total all other governmental funds	<u>\$ 25,635,875</u>	<u>\$ 31,299,499</u>	<u>\$ 35,830,212</u>	<u>\$ 38,112,502</u>	<u>\$ 34,991,897</u>

(continued)

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

	Fiscal Year				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$	51,343	\$ 41,229	\$ 116,701	\$ 81,682	\$ 85,474
	<u>3,403,730</u>	<u>11,661,949</u>	<u>11,967,306</u>	<u>12,895,773</u>	<u>12,993,455</u>
\$	<u><u>3,455,073</u></u>	<u><u>11,703,178</u></u>	<u><u>12,084,007</u></u>	<u><u>12,977,455</u></u>	<u><u>13,078,929</u></u>
\$	1,968,038	\$ 2,060,911	\$ 2,250,578	\$ 1,701,458	\$ 1,757,764
	19,875,733	19,474,166	21,591,183	28,299,255	22,375,763
	16,404,777	12,278,765	14,911,516	19,217,549	37,012,614
	-	-	-	-	-
	<u>(14,267)</u>	<u>(18,490)</u>	<u>(28,585)</u>	<u>(30,000)</u>	<u>(31,540)</u>
\$	<u><u>38,234,281</u></u>	<u><u>33,795,352</u></u>	<u><u>38,724,692</u></u>	<u><u>49,188,262</u></u>	<u><u>61,114,601</u></u>

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

	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues				
Property taxes & special assessments	\$ 33,148,603	\$ 33,708,517	\$ 33,477,675	\$ 36,550,467
Licenses and permits	199,917	223,339	234,255	282,237
Intergovernmental revenue	13,363,525	15,985,118	15,717,567	16,847,815
Charges for services	8,296,443	8,602,936	7,409,216	7,338,558
Fines and forfeits	608,960	556,564	561,537	545,380
Miscellaneous	2,122,102	1,398,086	2,460,482	1,701,401
Investment earnings	271,517	155,527	180,184	273,602
Total Revenues	<u>58,011,067</u>	<u>60,630,087</u>	<u>60,040,916</u>	<u>63,539,460</u>
Expenditures				
General government	10,542,168	10,624,983	10,372,664	11,249,854
Public safety	12,781,003	12,106,011	12,194,743	15,272,195
Public works	7,004,450	7,717,370	7,210,492	7,386,218
Public Health	9,073,535	9,314,444	9,923,834	10,267,863
Social and Economic Services	3,738,084	3,630,747	3,785,791	3,798,313
Culture and recreation	3,395,464	3,476,451	3,657,509	3,746,962
Conservation and natural resources	-	-	-	-
Debt service				
Principal	1,428,864	1,281,635	3,841,805	667,985
Interest	572,688	573,633	523,652	356,176
Capital outlay	6,672,286	5,545,034	6,962,376	9,158,504
Miscellaneous	685,041	783,404	809,637	862,004
Total Expenditures	<u>55,893,583</u>	<u>55,053,712</u>	<u>59,282,503</u>	<u>62,766,074</u>
Excess of revenues over (under) expenditures	2,117,484	5,576,375	758,413	773,386
Other financing sources (uses)				
Issuance of long term debt	849,310	384,010	2,070,200	1,080,000
Premium/(Discount) on debt issues	13,440	-	-	-
Proceeds from general long-term debt	-	-	-	-
Proceeds on sale of capital assets	261,141	184,680	100,326	120,841
Insurance Proceeds	-	-	-	-
Transfers in	5,612,489	6,258,357	7,273,930	16,301,051
Transfers (out)	(5,608,489)	(6,254,357)	(7,269,930)	(16,295,561)
Total other financing sources (uses)	<u>1,127,891</u>	<u>572,690</u>	<u>2,174,526</u>	<u>1,206,331</u>
Special item	-	-	-	-
Net change in fund balances	<u>\$ 3,245,375</u>	<u>\$ 6,149,065</u>	<u>\$ 2,932,939</u>	<u>\$ 1,979,717</u>
Debt service as a percentage of noncapital expenditures	4.07%	3.75%	8.34%	1.91%

(continued)

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

		Fiscal Year									
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>				
\$	35,668,751	\$	36,936,339	\$	36,956,331	\$	38,336,617	\$	40,268,830	\$	43,413,347
	326,904		307,851		354,012		361,771		381,482		464,598
	16,394,015		16,414,508		17,957,125		17,544,191		22,507,525		27,739,270
	8,859,244		9,333,282		8,801,717		9,427,642		10,453,278		12,157,192
	513,802		573,085		639,792		620,730		625,555		599,866
	1,719,646		3,408,419		1,547,885		1,848,902		2,490,794		2,797,615
	268,569		323,962		503,914		1,015,578		999,480		524,774
	<u>63,750,931</u>		<u>67,297,446</u>		<u>66,760,776</u>		<u>69,155,431</u>		<u>77,726,944</u>		<u>87,696,662</u>
	10,794,852		11,547,787		11,910,606		12,234,749		12,714,396		13,717,073
	12,892,517		14,318,435		14,389,319		14,484,536		15,593,479		18,224,494
	6,739,026		7,260,199		7,234,562		7,616,539		8,736,143		8,039,303
	11,751,894		12,012,529		11,993,866		13,155,487		14,272,065		15,840,216
	3,675,710		3,706,795		3,820,351		4,452,448		4,996,599		4,794,021
	3,707,131		3,876,585		4,032,845		3,993,244		4,106,027		4,274,584
	-		-		-		-		-		-
	857,924		877,877		798,533		5,966,764		687,274		643,615
	370,028		385,319		374,191		461,911		224,712		239,634
	16,418,874		850,102		7,111,656		5,100,262		4,218,424		8,733,981
	967,097		10,106,343		1,005,346		1,096,944		1,141,241		1,373,316
	<u>68,175,053</u>		<u>64,941,971</u>		<u>62,671,275</u>		<u>68,562,884</u>		<u>66,690,360</u>		<u>75,880,237</u>
	(4,424,122)		2,355,475		4,089,501		592,547		11,036,584		11,816,425
	1,330,212		60,630		-		-		-		35,591
	-		-		-		296,171		-		-
	-		-		-		4,010,000		162,805		-
	-		262,847		181,760		398,450		404,507		675,925
	-		95,413		-		-		-		-
	20,243,675		11,249,008		16,195,188		9,132,840		10,325,512		26,916,361
	(20,238,225)		(11,243,673)		(16,664,242)		(9,138,414)		(10,319,752)		(26,910,675)
	<u>1,335,662</u>		<u>424,225</u>		<u>(287,294)</u>		<u>4,699,047</u>		<u>573,072</u>		<u>717,202</u>
	-		-		-		-		-		(706,043)
\$	<u>(3,088,460)</u>	\$	<u>2,779,700</u>	\$	<u>3,802,207</u>	\$	<u>5,291,594</u>	\$	<u>11,609,656</u>	\$	<u>11,827,584</u>
	2.37%		1.97%		2.11%		10.13%		1.46%		1.32%



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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>
2012	33,148,603	33,148,603
2013	33,708,517	33,708,517
2014	33,477,675	33,477,675
2015	36,550,467	36,550,467
2016	35,668,751	35,668,751
2017	36,936,339	36,936,339
2018	36,956,331	36,956,331
2019	38,336,617	38,336,617
2020	40,268,830	40,268,830
2021	43,413,347	43,413,347

Source: Flathead County records

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

Fiscal Year Ended June 30	Real Property		Personal Property	
	Taxable Assessed		Taxable Assessed	
	<u>Market Value</u>	<u>Value</u>	<u>Market Value</u>	<u>Value</u>
2012	8,796,713,971	231,334,496	167,428,810	4,890,601
2013	9,416,051,585	238,638,120	179,593,836	3,989,481
2014	10,004,019,754	243,887,551	161,072,602	2,394,301
2015	10,636,767,893	252,866,905	169,591,291	2,715,059
2016	15,389,158,066	226,061,039	170,778,252	2,853,931
2017	15,621,531,080	238,088,945	179,628,609	2,966,919
2018	17,108,718,465	249,810,683	190,425,877	3,097,929
2019	17,433,195,930	252,981,367	203,091,419	3,388,197
2020	19,156,085,814	275,788,976	191,939,409	3,157,527
2021	19,647,702,751	282,914,019	192,677,060	3,161,727

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>		
59,025,357	1,546,769	9,023,168,138	237,771,866	2.64%	146.540
58,275,403	1,474,345	9,653,920,824	244,101,946	2.53%	145.160
58,512,631	1,377,672	10,223,604,987	247,659,524	2.42%	143.980
75,402,190	963,179	10,881,761,374	256,545,143	2.36%	147.640
76,189,290	964,019	15,636,125,608	229,878,989	1.47%	167.340
84,189,530	1,068,257	15,885,349,219	242,124,121	1.52%	170.990
87,879,140	1,114,460	17,387,023,482	254,023,072	1.46%	161.940
91,359,090	1,153,593	17,727,646,439	257,523,157	1.45%	166.520
93,583,300	1,079,594	19,441,608,523	280,026,097	1.44%	160.830
93,529,930	1,045,311	19,933,909,741	287,121,057	1.44%	162.180



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

Flathead County											
<u>Fiscal Year</u>	<u>General Operating Levy</u>	<u>Road</u>	<u>Board of Health</u>	<u>Weed</u>	<u>County Permissive Medical Levy</u>	<u>Sheriff</u>	<u>Mosquito</u>	<u>Emergency/ Disaster</u>	<u>Planning</u>	<u>911 General Obligation Debt</u>	<u>Total County Levy</u>
Tax rates per \$1000 of taxable value											
2012	70.060	20.850	5.750	1.850	5.000	36.110	0.820	2.000	2.000	2.100	146.540
2013	70.090	21.200	5.750	1.850	5.000	36.700	1.000	-	2.000	1.570	145.160
2014	69.530	21.340	5.740	1.650	5.000	36.200	0.750	-	1.700	2.070	143.980
2015	76.510	21.160	5.730	1.280	8.980	30.000	0.500	-	1.600	1.880	147.640
2016	84.370	23.860	6.570	1.820	9.740	35.950	0.700	-	2.450	1.880	167.340
2017	75.010	24.710	6.630	2.100	10.860	46.700	1.000	-	2.100	1.880	170.990
2018	74.380	23.650	5.700	1.450	10.250	42.000	0.750	-	1.880	1.880	161.940
2019	75.390	24.480	4.900	2.130	12.530	42.600	0.950	-	1.660	1.880	166.520
2020	69.300	23.310	5.990	1.840	13.430	42.750	0.930	-	1.400	1.880	160.830
2021	75.590	23.020	5.990	1.280	12.760	38.700	0.910	-	2.050	1.880	162.180

Tax rates per \$1000 of taxable value

<u>Fiscal Year</u>	<u>City and Related Taxing Districts</u>								
	<u>Whitefish</u>				<u>Columbia Falls</u>			<u>Kalispell</u>	
	<u>City</u>	<u>Resort Tax Relief</u>	<u>Permissive Medical Levy</u>	<u>Fire/ Ambulance</u>	<u>City</u>	<u>Cemetery</u>	<u>Permissive Medical Levy</u>	<u>City</u>	<u>Permissive Medical Levy</u>
2012	119.952	(26.011)	2.460	24.000	178.274	2.000	15.483	159.380	16.550
2013	117.966	(27.645)	6.080	24.000	179.613	1.950	13.871	167.100	18.500
2014	117.174	(31.369)	10.000	24.000	179.793	2.340	12.082	166.600	18.500
2015	116.000	(29.241)	9.846	24.000	180.381	2.340	18.109	169.300	18.500
2016	127.600	(31.818)	14.460	24.000	199.008	2.630	22.509	182.600	23.000
2017	129.600	(53.781)	19.420	24.000	182.083	2.540	19.460	186.700	26.000
2018	117.370	(47.443)	26.500	24.000	197.858	2.540	18.491	182.120	24.000
2019	120.983	(54.056)	29.500	24.000	209.008	2.640	17.962	182.760	23.000
2020	121.510	(51.914)	24.040	24.000	190.014	2.540	22.831	172.000	21.300
2021	86.750	(35.278)	18.000	24.000	166.428	2.370	25.319	141.600	19.500

(continued)

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

<u>Fiscal Year</u>	<u>School District</u>								
	<u>University Millage</u>	<u>Statewide Equalization</u>	<u>County-wide School</u>	<u>Flathead Valley Community College (FVCC)</u>	<u>FVCC Permissive Medical Levy</u>	<u>Flathead High School</u>	<u>Big Fork High School</u>	<u>Columbia Falls High School</u>	<u>Whitefish High School</u>
Tax rates per \$1000 of taxable value									
2012	6.000	40.000	100.190	15.180	0.820	82.060	31.220	49.070	44.870
2013	6.000	40.000	98.970	14.700	0.820	76.260	29.410	46.280	61.140
2014	6.000	40.000	106.430	14.200	1.600	76.740	29.640	52.080	60.000
2015	6.000	40.000	103.590	14.600	2.300	75.710	33.760	63.720	58.130
2016	6.000	40.000	105.630	16.250	2.740	90.850	40.710	70.420	65.390
2017	6.000	40.000	105.770	16.910	4.540	76.560	68.160	67.800	63.630
2018	6.000	40.000	105.930	15.980	4.180	109.280	74.100	69.550	64.370
2019	6.000	40.000	106.400	16.170	4.160	99.380	74.450	68.390	62.530
2020	6.000	40.000	102.910	15.000	6.460	92.230	65.240	65.590	61.930
2021	6.000	40.000	101.010	13.230	5.110	92.090	64.350	55.990	44.790

<u>Fiscal Year</u>	<u>School District (continued)</u>											
	<u>Kalispell Rural Elementary</u>	<u>Kalispell City Elementary</u>	<u>Columbia Falls Rural Elementary</u>	<u>Columbia Falls City Elementary</u>	<u>Whitefish Rural Elem</u>	<u>Whitefish City Elementary</u>	<u>BigFork Elementary</u>	<u>West Valley Elementary</u>	<u>Deer Park Elementary</u>	<u>Fair-Mont Egan</u>	<u>Swan River Elementary</u>	<u>Smith Valley Elementary</u>
Tax rates per \$1000 of taxable value												
2012	138.900	138.900	163.870	163.870	92.160	92.160	67.050	169.070	71.800	112.910	94.300	117.190
2013	136.830	136.830	156.930	156.930	89.120	89.120	67.970	160.930	73.400	108.590	103.050	122.940
2014	136.820	136.820	155.550	155.550	87.070	87.070	68.320	154.470	89.430	104.130	71.280	136.980
2015	153.280	153.280	151.570	151.570	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	204.860	204.860	204.610	204.610	102.760	102.760	90.390	132.550	55.450	105.440	53.850	128.280

(continued)

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

School District (continued)

<u>Fiscal Year</u>	<u>West Glacier Elementary</u>	<u>Creston Elementary</u>	<u>Cayuse Prairie</u>	<u>Helena Flats Elementary</u>	<u>Kila Elementary</u>	<u>Pleasant Valley Elementary</u>	<u>Somers Elementary</u>	<u>Rouselle Elementary</u>	<u>Evergreen Elementary</u>	<u>Marion Elementary</u>	<u>Olney-Bissell Elementary</u>	<u>Kuhns Elementary</u>
Tax rates per \$1000 of taxable value												
2012	35.310	85.530	132.050	168.400	86.830	64.340	77.510	77.510	141.490	78.860	111.450	111.450
2013	26.870	86.890	122.530	154.330	106.480	63.910	65.360	65.360	137.120	74.520	105.100	105.100
2014	36.500	91.010	115.820	141.550	103.550	89.920	67.730	67.730	134.310	70.460	116.520	116.520
2015	34.630	85.350	119.400	161.390	104.870	80.430	66.880	66.880	143.420	63.540	104.640	104.640
2016	37.190	98.640	138.070	183.740	108.270	116.350	96.980	96.980	170.910	74.020	119.180	119.180
2017	38.130	111.270	141.590	159.670	119.440	107.060	85.430	85.430	193.230	77.850	92.920	92.920
2018	44.290	90.480	135.870	208.530	131.320	129.490	84.780	84.780	201.380	98.390	126.930	126.930
2019	45.800	84.910	143.100	202.060	108.790	113.900	135.620	135.620	211.270	95.430	122.460	122.460
2020	47.250	79.110	141.010	159.170	99.280	107.260	125.210	125.210	202.550	80.930	109.260	109.260
2021	42.710	89.280	113.950	140.060	97.950	75.190	112.460	112.460	185.050	79.780	102.140	102.140

Other Special Taxing Districts

<u>Fiscal Year</u>	<u>Fairview Cemetery</u>	<u>Badrock Fire</u>	<u>Creston Fire</u>	<u>Bigfork Fire</u>	<u>Evergreen Fire 1</u>	<u>Evergreen Fire Hall</u>	<u>Somers Fire</u>
Tax rates per \$1000 of taxable value							
2012	4.530	15.870	15.040	14.530	16.740	24.710	10.020
2013	4.460	15.550	15.090	15.190	16.830	25.090	9.710
2014	4.410	15.340	14.940	15.070	17.050	19.900	9.550
2015	4.390	15.290	14.850	14.990	18.909	18.500	9.300
2016	5.110	19.240	16.880	17.200	21.289	22.000	11.630
2017	5.210	19.430	17.210	17.580	21.509	21.970	11.860
2018	4.100	17.770	15.730	17.280	20.739	20.190	11.200
2019	3.500	18.170	16.250	32.670	20.929	19.710	11.530
2020	2.850	16.500	15.200	32.120	33.908	14.610	11.140
2021	2.590	14.990	13.750	31.330	30.546	13.154	10.640

Source: Flathead County Records



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**Flathead County
Principal Property Taxpayers
June 30, 2021**

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (1)	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (2)
Flathead Electric Coop Inc.	\$ 6,029,212	1	2.10%	\$ 4,835,764	1	2.03%
Northwestern Energy Transmission and Distribution	2,735,677	2	0.95%	1,422,555	4	0.60%
BNSF Railway Co.	2,078,788	3	0.72%	946,060	6	0.40%
Weyerhaeuser NR Company (formerly Plum Creek)	1,689,985	4	0.59%	1,835,669	2	0.77%
Lumen Technologies Inc (formerly Centurytel)	1,360,177	5	0.47%	1,804,625	3	0.76%
Flathead Hospital Development Company LLC	823,478	6	0.29%	394,201	10	0.17%
Charter Communications (formerly Bresnan)	802,655	7	0.28%	1,266,895	5	0.53%
Verizon Wireless	765,305	8	0.27%	477,119	8	0.20%
MT Dept of Natural Resources & Conservation	625,252	9	0.22%			0.00%
Applied Materials (formerly Semitool Inc)	534,249	10	0.19%			0.00%
CFAC Aluminum				395,093	9	0.17%
Winter Sports Inc	529,965	11	0.18%	558,239	7	0.23%
Totals	<u>\$ 17,974,742</u>		<u>6.26%</u>	<u>\$ 13,936,220</u>		<u>5.86%</u>

Source: Montana Department of Revenue and Flathead County records

- (1) Represents 6.26% of the County's total 2020/2021 taxable assessed value of \$287,121,057
(2) Represents 5.86% of the County's total 2011/2012 taxable assessed value of \$237,771,866

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

Fiscal Year Ended	Total Tax Levy for	Collected within the Fiscal Year of the Levy (1)		Delinquent Tax	Total Collections to Date	
June 30	Fiscal Year	Amount	Percentage of Levy	Collections	Amount	Percentage of Levy
2012	7,007,056	6,511,969	92.93%	494,859	7,006,827	100.00%
2013	6,029,510	5,680,213	94.21%	349,127	6,029,340	100.00%
2014	5,455,166	5,066,133	92.87%	388,869	5,455,002	100.00%
2015	10,209,936	9,879,267	96.76%	330,354	10,209,621	100.00%
2016	10,087,891	9,616,455	95.33%	471,198	10,087,654	100.00%
2017	6,733,383	6,455,905	95.88%	277,377	6,733,282	100.00%
2018	7,173,567	6,890,391	96.05%	283,496	7,173,887	100.00%
2019	6,562,864	6,290,357	95.85%	272,621	6,562,978	100.00%
2020	6,244,164	6,190,251	99.14%	54,204	6,244,455	100.00%
2021	8,949,990	8,700,892	97.22%	193,224	8,894,116	99.38%

(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			
2012	6,500,000	3,215,911	264,342	3,243,226	13,223,479	422.30%	146
2013	6,250,000	2,890,294	94,935	3,090,625	12,325,854	376.31%	135
2014	5,985,000	2,437,140	2,132,109	-	10,554,249	311.30%	115
2015	5,710,000	3,309,395	1,946,869	-	10,966,264	303.44%	118
2016	5,425,000	4,082,240	1,646,046	285,266	11,438,552	309.13%	119
2017	5,125,000	3,870,546	1,354,721	271,039	10,621,306	273.34%	108
2018	4,815,000	3,583,838	1,167,667	256,269	9,822,774	236.75%	98
2019	4,335,000	3,290,074	-	240,935	7,866,009	171.90%	77
2020	3,955,000	3,161,523	-	225,016	7,341,539	147.80%	71
2021	3,620,000	2,855,215	-	258,300	6,733,515	132.74%	65

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>
2012	6,500,000	42,650	6,457,350	2.72%	71
2013	6,250,000	102,437	6,147,563	2.52%	67
2014	5,985,000	122,695	5,862,305	2.37%	64
2015	5,710,000	511,963	5,198,037	2.03%	56
2016	5,425,000	448,922	4,976,078	2.16%	52
2017	5,125,000	412,931	4,712,069	1.95%	48
2018	4,815,000	352,622	4,462,378	1.76%	45
2019	4,335,000	337,108	3,997,892	1.55%	39
2020	3,955,000	382,812	3,572,188	1.28%	34
2021	3,620,000	468,588	3,151,412	1.10%	30

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, 2021

<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>\$ 6,733,515</u>	100.00%	<u>\$ 6,733,515</u>
Overlapping General Obligation Debt:			
Flathead Valley Community College	\$ 14,620,333		
Kalispell High School	35,340,000		
Evergreen Elementary	545,000		
Helena Flats Elementary	950,000		
Kalispell Elementary	25,675,000		
Columbia Falls Elementary	36,017,000		
Marion School District	310,000		
Swan River Elementary	320,000		
Cayuse Prairie Elementary	622,143		
Smith Valley Elementary	285,000		
Somers Elementary	14,145,000		
West Valley Elementary	5,030,000		
Whitefish Elementary	25,040,000		
Whitefish High School	8,455,000		
Bigfork Elementary	1,355,000		
Bigfork High School	11,275,000		
Smith Valley Fire District	675,000		
Somers Rural Fire District	4,000,000		
Evergreen Fire District	2,515,000		
Bigfork Water/Sewer District	3,584,000		
City of Kalispell	230,000		
City of Whitefish	1,005,910		
City of Columbia Falls	140,950		
Total Estimated Overlapping Debt	<u>\$ 192,135,336</u>	100.00%	<u>\$ 192,135,336</u>
Total direct and overlapping debt	<u>\$ 198,868,851</u>		<u>\$ 198,868,851</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt Limit*	\$ 225,579,203	\$ 241,348,021	\$ 255,590,125	\$ 272,044,034	\$ 390,903,140
Total net debt applicable to limit	<u>9,850,997</u>	<u>9,238,188</u>	<u>7,918,465</u>	<u>7,144,906</u>	<u>6,907,390</u>
Legal debt margin	<u>\$ 215,728,206</u>	<u>\$ 232,109,833</u>	<u>\$ 247,671,660</u>	<u>\$ 264,899,128</u>	<u>\$ 383,995,750</u>
Total net debt applicable to limit as a percentage of debt limit	4.37%	3.83%	3.10%	2.63%	1.77%

(continued)

* Since 2007, the statutory limit on general obligation indebtedness for counties in Montana cannot exceed 2.5% of the total assessed value of taxable property. Prior to 2007, the limit was 1.4% of the total assessed value of taxable property.

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

Fiscal Year				
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 397,133,730	\$ 434,675,587	\$ 443,191,161	\$ 486,040,213	\$ 498,347,744
<u>6,301,838</u>	<u>5,886,314</u>	<u>4,238,827</u>	<u>3,797,204</u>	<u>3,409,712</u>
<u>\$ 390,831,892</u>	<u>\$ 428,789,273</u>	<u>\$ 438,952,334</u>	<u>\$ 482,243,009</u>	<u>\$ 494,938,031</u>
1.59%	1.35%	0.96%	0.78%	0.68%

Legal Debt Margin Calculation for Fiscal Year 2021

Taxable Market value		\$ 19,933,909,741
Debt limit (2.5%* of assessed market value)		498,347,744
Debt applicable to limit:		
Total debt	\$	<u>6,733,515</u>
Less:		
Obligations issued with special assessments	(2,855,215)	
Amounts available in respective Debt Service Funds	<u>(468,588)</u>	
Total deductions	<u>(3,323,803)</u>	
		<u>3,409,712</u>
Legal debt margin	\$	<u><u>494,938,031</u></u>



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

Fiscal Year	Population (1)	Personal Income in thousands (1)	Per Capita Personal Income (1)	Median Age	School Enrollment (2)	Unemployment Rate (3)
2012	90,871	3,131,273	34,458	41.0	14,735	8.50
2013	91,301	3,275,434	35,875	41.6	14,941	7.00
2014	91,633	3,390,416	37,000	41.9	15,352	5.70
2015	93,068	3,614,032	38,832	41.9	15,463	5.20
2016	96,165	3,700,289	38,479	41.9	15,467	5.10
2017	98,092	3,885,742	39,613	42.1	15,774	4.40
2018	100,000	4,149,065	41,491	42.2	16,053	4.20
2019	102,106	4,576,029	44,816	42.3	16,473	4.00
2020	103,806	4,967,221	47,851	42.1	16,758	9.20
2021	104,354	5,072,537	48,609	42.4	13,683	4.40

(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>2021</u>	<u>2012</u>
<u>Employer</u>	<u>Class Size*</u>	<u>Class Size*</u>
Kalispell Regional Medical Center	9	9
Weyerhaeuser (formerly Plum Creek Manufacturing)	8	8
Health Center Northwest	7	
Applied Materials/Semtool	7	7
TeleTech	7	8
Glacier Bank	7	
Whitefish Mountain Resort	7	8
Super 1 Foods	7	
Wal-Mart	7	7
North Valley Hospital	7	
AON Service Corporation	7	
Costco	7	
Immanuel Lutheran Home	7	

Source: Montana Department of Labor & Industries

If information is not yet available, the most recently available statistic was used

* The State of Montana Department of Labor only reports the top 20 private employers in each county and does not rank them or provide the number of employees as they consider it confidential information. Class sizes are as follows:

- 6 -- 100 to 249 employees
- 7 -- 250 to 499 employees
- 8 -- 500 to 999 employees
- 9 -- 1,000+ employees

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

Function	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government				
Commissioners	5.00	5.10	5.10	5.10
Clerk & Recorder	8.50	8.50	8.50	8.50
Finance	5.00	5.00	5.00	5.00
Records Preservation	1.00	1.50	2.00	2.00
Treasurer	18.35	18.00	18.00	18.00
GIS	5.00	5.00	4.60	4.60
Surveyor	5.00	5.00	5.00	5.00
County Attorney	21.00	21.00	21.00	21.00
Justice Court	9.00	9.00	9.00	9.00
Maintenance	10.91	11.07	11.20	11.24
Elections	2.50	3.32	3.32	3.32
Human Resources	2.00	2.00	2.00	3.00
Superintendent of Schools	3.00	3.00	3.00	3.00
Information Technology	11.00	11.00	12.00	12.00
Clerk of Court	13.00	14.00	14.00	14.00
Planning	6.00	6.50	6.50	7.50
Sub-Total General Government	<u>126.26</u>	<u>128.99</u>	<u>130.22</u>	<u>132.26</u>
Public safety				
Office of Emergency Services	2.50	2.50	2.00	2.00
EMS	2.00	2.00	2.00	2.00
Sheriff	97.10	98.70	99.88	100.30
Juvenile Detention	11.60	11.60	11.60	11.60
Search & Rescue	0.50	0.50	0.50	0.50
Public Safety Grants	5.00	5.00	4.52	5.00
Fire Service Area	1.00	1.00	1.00	1.00
Sub-Total Public Safety	<u>119.70</u>	<u>121.30</u>	<u>121.50</u>	<u>122.40</u>
Public Works				
Roads	49.75	48.60	48.60	48.60
Bridges	5.95	6.30	6.30	6.30
Weeds	5.18	6.56	6.69	6.44
Junk Vehicle	1.00	1.00	1.00	0.50
Sub-Total Public Works	<u>61.88</u>	<u>62.46</u>	<u>62.59</u>	<u>61.84</u>
Public Health				
Mosquito	0.90	1.00	1.00	1.00
Animal Shelter	6.38	6.80	6.80	6.40
Health	23.27	23.21	23.30	23.88
Public Health Grants	54.44	54.07	56.48	61.89
Sub-Total Public Health	<u>84.99</u>	<u>85.08</u>	<u>87.58</u>	<u>93.17</u>
Social & Economic Services				
AOA	16.35	13.10	13.10	15.75
Transportation	14.90	17.40	16.40	15.40
Extension	1.00	1.50	1.23	1.00
Sub-Total Social & Economic Services	<u>32.25</u>	<u>32.00</u>	<u>30.73</u>	<u>32.15</u>
Culture & Recreation				
Fair	3.75	5.75	6.00	6.00
Parks	6.94	6.94	7.08	7.41
Library	26.71	27.62	27.65	27.65
Sub-Total Culture & Recreation	<u>37.40</u>	<u>40.31</u>	<u>40.73</u>	<u>41.06</u>
Solid Waste	17.90	17.90	18.20	22.65
Grand Total	<u>480.38</u>	<u>488.04</u>	<u>491.54</u>	<u>505.53</u>

Source: County Budget documents

(continued)

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

	Fiscal Year					
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
	5.55	6.54	6.45	6.45	6.45	6.45
	7.50	6.50	6.50	6.50	6.50	6.50
	5.00	5.00	5.00	4.80	4.80	5.00
	2.00	1.50	1.50	1.50	1.50	1.50
	18.00	18.00	18.00	18.90	19.30	19.30
	4.60	4.60	4.60	4.60	4.00	4.00
	5.00	5.00	5.00	5.00	5.00	5.00
	21.00	24.00	24.00	23.00	23.00	23.00
	9.23	9.23	9.23	9.23	9.73	9.73
	13.24	13.24	12.99	11.99	11.00	11.50
	3.32	3.32	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00	2.50	2.50
	12.00	12.00	12.00	12.00	14.00	14.00
	14.00	14.00	14.00	14.00	14.00	14.00
	7.80	7.80	7.80	8.80	8.80	8.80
	<u>134.24</u>	<u>136.73</u>	<u>136.07</u>	<u>135.77</u>	<u>136.58</u>	<u>137.28</u>
	2.00	2.00	2.00	2.00	2.00	2.00
	1.50	1.87	1.78	1.28	1.28	1.28
	100.70	114.70	115.20	105.20	110.20	110.20
	11.60	-	-	-	-	-
	0.50	0.50	0.50	0.50	0.50	0.50
	5.00	6.00	6.00	6.00	7.00	7.00
	1.50	1.50	1.50	1.00	1.00	1.00
	<u>122.80</u>	<u>126.57</u>	<u>126.98</u>	<u>115.98</u>	<u>121.98</u>	<u>121.98</u>
	48.60	49.03	49.03	49.04	49.04	49.04
	6.30	6.30	6.30	6.30	6.30	6.30
	6.44	6.44	6.44	6.44	6.68	6.68
	0.40	0.40	0.40	0.40	0.40	0.50
	<u>61.74</u>	<u>62.17</u>	<u>62.17</u>	<u>62.18</u>	<u>62.42</u>	<u>62.52</u>
	1.00	2.00	1.70	1.70	1.70	1.80
	6.40	6.60	6.60	7.00	7.60	7.75
	23.61	23.88	25.18	25.48	25.85	30.33
	77.43	79.81	80.80	76.90	82.05	74.35
	<u>108.44</u>	<u>112.29</u>	<u>114.28</u>	<u>111.08</u>	<u>117.20</u>	<u>114.23</u>
	14.75	14.63	13.13	13.25	15.00	16.50
	15.75	15.75	15.75	15.75	16.00	15.27
	1.00	1.00	1.00	1.00	1.00	1.00
	<u>31.50</u>	<u>31.38</u>	<u>29.88</u>	<u>30.00</u>	<u>32.00</u>	<u>32.77</u>
	6.00	6.00	6.00	6.00	6.00	6.00
	7.41	7.41	7.55	7.55	7.80	7.80
	27.93	28.17	28.64	28.63	28.63	28.63
	<u>41.34</u>	<u>41.58</u>	<u>42.19</u>	<u>42.18</u>	<u>42.43</u>	<u>42.43</u>
	24.00	27.28	28.15	28.25	29.25	29.82
	<u>524.05</u>	<u>537.99</u>	<u>539.72</u>	<u>525.44</u>	<u>541.86</u>	<u>541.03</u>

Flathead County
Operating Indicators by Function
Last Ten Fiscal Years

Function	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Resolutions passed	54	60	54	57	65	74	60	71	71	86
Ordinances passed	2	1	2	1	-	2	1	1	-	1
Public Hearings held	23	30	25	23	35	35	32	41	41	44
Documents recorded	28,212	33,144	28,110	27,891	29,660	30,141	32,011	30,973	38,808	38,198
Certified Birth certificates issued	3,487	3,799	3,689	3,863	3,844	3,829	4,223	4,068	3,378	2,724
Certified Death certificates issued	7,028	7,365	7,013	8,501	8,113	8,373	9,069	9,292	9,663	10,181
Claims processed	13,031	12,645	11,663	11,049	10,200	9,526	7,892	7,706	6,958	6,184
Credit card transactions processed	3,344	3,605	5,113	6,518	7,464	8,330	8,796	10,226	11,958	11,315
Number of tax bills mailed	64,394	64,434	63,534	63,557	64,039	64,444	64,942	65,476	65,457	65,386
Motor vehicle receipts	\$ 11,938,852	\$ 11,760,965	\$ 11,872,051	\$ 12,693,672	\$ 13,591,833	\$ 13,902,076	\$ 15,455,605	\$ 15,343,382	\$ 12,615,643	\$ 14,422,355
Bad check restitution collected	\$ 81,579	\$ 102,755	\$ 45,377	\$ 44,672	\$ 53,032	\$ 56,531	\$ 30,338	\$ 36,407	\$ 40,649	\$ 17,277
Cases filed	7,856	6,869	7,387	7,293	8,693	not available	2,239	1,978	2,056	8
Number of court hearings	4,800	4,680	6,428	3,687	5,102	7,194	8,784	7,589	7,301	7,916
Number of Civil case filings	3,576	3,168	3,235	2,755	2,687	2,681	2,508	2,259	2,277	2,655
Number of maintenance work orders	760	712	961	1,043	1,090	1,294	1,265	1,131	1,051	739
Total number of registered voters	58,000	60,089	61,359	61,863	63,099	68,316	66,532	69,658	69,908	76,282
Trained election judges	270	252	285	350	270	259	261	236	220	285
Number of elections	3	1	4	3	4	5	12	5	10	4
Positions posted	129	103	121	122	110	137	130	158	94	152
Recordable work comp claims	46	50	50	52	40	43	46	60	39	28
Teacher/administrator certificates registered	311	352	253	328	423	321	360	325	360	325
Home school students registered	527	457	665	636	696	796	999	715	1,567	1,199
Bus routes reviewed and approved	138	126	130	135	131	149	160	153	153	150
Computer/Help Desk requests	4,572	5,328	5,386	5,543	5,430	6,098	6,218	8,554	10,342	10,446
New District Court cases opened	7,160	7,000	4,375	5,305	5,638	4,314	5,624	6,758	5,878	8,462
Marriage Licenses issued	1,801	1,897	1,919	1,840	1,819	1,984	2,184	2,413	5,532	4,988
Child Support payments handled	5,000	4,500	3,670	3,639	3,527	3,328	2,848	2,458	2,227	1,437
Number of subdivision applications	9	17	16	20	17	24	31	51	49	47
Number of zoning applications	26	28	32	36	55	41	96	117	88	144
Public Safety										
Calls for Law Enforcement Service	32,695	34,541	34,234	51,729	58,462	59,097	56,428	40,332	41,299	42,459
Inmate bookings & releases	5,355	5,120	4,119	4,292	4,362	4,567	6,187	6,287	5,857	6,500
Search & Rescue Missions	83	102	114	57	95	86	65	75	74	100
Coroner calls	436	705	681	828	826	820	861	852	952	369
Homicide offenses	-	5	6	1	3	1	3	2	4	4
Assault	252	193	187	193	192	193	770	987	199	186
Burglary/Theft	1,236	1,401	1,226	1,631	2,062	1,402	1,545	1,264	1,341	1,089
Driving Under the Influence	96	89	68	53	40	75	566	488	678	646
Forgery/Fraud/Bad Checks/Embezzlement	72	52	259	156	118	181	417	437	433	404
Vandalism	420	400	388	461	559	351	387	375	429	429
Drug/Narcotic offenses	264	202	250	213	480	179	222	252	326	250

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

Function	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Sex Offenses	-	110	121	93	80	77	157	106	107	102
Other	24	4,694	2,505	2,667	2,682	2,629	51,435	35,494	36,830	38,980
										(continued)
Public Works										
Gravel Roads (Miles)	619	625	503	571	570	570	565	557	555	553
Paved Roads (Miles)	394	398	325	325	328	328	333	343	345	346
Number of weed enforcement letters sent	550	312	713	537	192	379	633	476	691	395
Number of onsite inspections for weeds	658	599	1,106	799	518	293	331	351	436	269
Junk vehicles retrieved	30	18	31	20	41	39	52	53	58	71
Public Health										
Animals impounded	2,300	1,842	1,605	1,122	1,352	1,531	1,534	1,497	1,500	720
Family planning	8,100	8,033	7,493	7,645	8,002	7,748	7,954	8,158 *	3,145	2,703
Food Services Licensed	814	818	818	820	1,027	847	779	974	923	1,193
Septic Systems Inspected	219	234	312	358	481	487	511	547	557	517
Immunizations given	11,000	10,256	8,421	5,344	10,223	7,677	7,613	8,868	8,910	43,004
Acres of Mosquito Treatment	525	341	528	317	206	448	363	710	1,741	1,304
Social & Economic										
Yearly meal counts	76,451	76,893	85,317	85,290	78,541	82,428	80,639	78,515	90,538	95,573
Yearly ride counts	91,789	93,833	94,535	93,716	91,196	85,305	99,104	116,017	88,395	68,304
Enrollment in 4-H Program-Youth	1,498	634	705	720	750	735	716	754	832	655
Culture & Recreation										
Park reservations per year	69	70	100	79	85	79	75	64	47	58
Number of recreation programs	12	13	14	14	15	14	18	18	13	13
Number of volunteers	163	193	129	227	202	227	127	139	87	97
Library materials checked in per year	483,416	483,081	485,139	473,750	465,901	473,750	455,127	438,622	332,145	291,624
Volunteers hours-Friends of the library	3,726	3,692	3,730	2,569	2,037	2,028	1,670	1,608	1,472	295
Partnerships and sponsor revenues	\$ 55,000	\$ 75,500	\$ 73,321	\$ 96,970	\$ 59,967	\$ 96,199	\$ 96,531	\$ 114,235	\$ 103,500	\$ 86,584
Fair attendance/participation	78,508	79,954	75,607	76,731	74,924	76,555	79,972	78,107	79,372	32,172
Facility rental income	not available	\$ 139,755	\$ 154,621	\$ 196,622	\$ 218,314	\$ 186,019	\$ 190,126	\$ 233,175	\$ 209,427	\$ 248,290
Solid Waste										
Total Tons deposited in landfill	92,354	95,277	100,445	106,011	119,179	116,329	141,576	142,432	135,388	147,596
Total Tons Recycle	2,971	1,838	875	620	661	732	766	620	629	659
Total Gallons Household Hazardous Waste Removed	4,647	2,860	1,487	480	1,479	1,942	1,335	1,921	3,296	3,903

* previous years included Health Clinic

Source: Various County departments

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

Function	Fiscal Year			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government				
Vehicles maintained	22	22	27	28
County buildings maintained	6	6	7	7
Public safety				
Vehicles maintained	143	146	153	158
Buildings	3	3	5	4
Public Works				
Streets (miles)	1,282	1,282	1,271	1,276
Bridges	100	100	100	100
Vehicles maintained (on-road)	104	124	139	130
Equipment maintained (off-road)	85	93	95	100
Buildings	16	16	17	17
Public Health				
Vehicles maintained	26	23	24	25
Buildings maintained	3	3	3	3
Social & Economic Services				
Vehicles maintained	32	29	29	32
Buildings maintained	7	7	7	7
Culture & Recreation				
Number of Parks	76	73	72	72
Park acreage maintained	600	663	797	857
Buildings/shelters maintained	65	65	66	*110
Vehicles/equipment maintained	31	29	29	31
Solid Waste				
Green Box Container Sites	11	11	9	9
Vehicles/equipment maintained	24	39	39	39
Buildings maintained	9	9	9	11

Note: Vehicle/equipment information is based on current title information.
*Started counting all outbuildings and pavilions in parks/recreation fields.

(continued)

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

	Fiscal Year					
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	
30 7	32 8	33 9	30 8	30 8	31 9	
159 4	164 4	163 4	152 4	161 4	178 4	
1,276 100 135 111 17	1,273 100 141 104 17	1,276 100 155 106 18	1,275 100 152 102 18	1,275 100 151 99 21	1,275 100 152 92 22	
29 3	28 3	32 3	25 3	25 3	26 3	
33 7	34 7	28 8	33 7	35 7	34 7	
72 857 110 32	72 857 110 33	72 857 134 30	72 857 125 41	72 857 125 38	72 857 125 41	
8 38 15	8 39 16	9 44 17	9 40 18	9 43 18	9 44 20	

Source: County capital asset records



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SINGLE AUDIT SECTION



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FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed through Subrecipients	Federal Expenditures
Executive Office of the President				
<i>Direct:</i>				
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G21RM0035A	\$ -	\$ 67,731
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G20RM0035A	-	75,567
Total Executive Office of the President			\$ -	\$ 143,298
U.S. Department of Agriculture				
<i>Passed through the Montana Department of Health and Human Services:</i>				
Women, Infants, and Children (WIC)	10.557	21-25-5-21-008-0	\$ -	\$ 225,619
Women, Infants, and Children (WIC)	10.557	20-25-5-21-008-0	-	72,341
Peer Counseling (WIC)	10.557	21-25-5-21-008-0	-	6,074
Peer Counseling (WIC)	10.557	20-25-5-21-008-0	-	2,851
Farmers Market Nutrition Program	10.557	21-25-5-21-083-0	-	1,102
Food Distribution (Commodities)	10.565	21-221-13010-0	-	20,868
RAC-Blankenship & Belton Stage Dust Abatement	10.665	20-DG-11011000-017	-	5,284
RAC-North Fork Road Dust Abatement	10.665	20-DG-11011000-018	-	18,983
RAC-Ashley Lake Road Maintenance	10.665	20-DG-11011000-019	-	9,006
RAC-Westend North Ashley Lake Road Dust Abatement	10.665	20-DG-11011000-021	-	4,500
Schools and Roads - Grants to States(Forest Reserve Act)	10.665	N/A	-	691,316
<i>Passed through the Montana Department of Natural Resources:</i>				
Rural Fire Capacity Program	10.664	RFC-21-150	-	13,000
Total U.S. Department of Agriculture			\$ -	\$ 1,070,944
U.S. Department of Justice				
<i>Direct:</i>				
Internet Crimes Against Children (ICAC)	16.543	2018-MC-FX-K006	\$ -	\$ 10,698
Bullet Proof Vests	16.607	2020BOBX20024500	-	922
JAG Program	16.738	2020-DJ-BX-0879	-	24,720
JAG COVID	16.034	2020-VD-BX-0344	-	78,686
Federal Equitable Sharing Agreement-Department of Justice	16.922	MT0150000	-	30,789
Federal Equitable Sharing Agreement-Treasury	16.922	MT0150000	-	-
<i>Passed through the Montana Board of Crime Control:</i>				
Crime Control Grant	16.738	19-G01-92640	102,202	161,461
Child Crime Victim Advocate	16.575	19-V01-92568	-	53,266
Total U.S. Department of Justice			\$ 102,202	\$ 360,542
US Department of Homeland Security				
<i>Passed through MT Department of Military Affairs-Disaster/Emergency:</i>				
Emergency Management Performance Grant	97.042	20 EMPG Flathead	\$ -	\$ 20,430
Operation Stonegarden	97.067	EMW-2017-SS-00009	5,951	45,204
Operation Stonegarden	97.067	EMW-2018-SS-00021	25,309	34,152
John Stevens Canyon 1st responder Communication Upgrade	97.067	EMW-2017-SS-00009	-	16,496
Total Office of Domestic Preparedness-Homeland Security			\$ 31,260	\$ 116,282
U.S. Department of Transportation				
<i>Passed through the Montana Department of Transportation:</i>				
Section 5311 Capital Contract	20.509	111344	\$ -	\$ 80,240
Section 5304 Planning Contract	20.505	111563	-	3,000
Section 5311 Operating Contract - DOT grant	20.509	111294	-	1,469,619
Highway Safety Cluster				
State & Community Highway Safety, Alcohol Traffic Safety and Drunk Driving	20.600, 20.616,			
Prevention Incentive Grants, Occupant Protection	20.608	111209	-	2,454
Occupant Protection	20616	111169	-	3,091

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed through Subrecipients	Federal Expenditures
Buckle up Montana	20.616	111224	-	22,063
Buckle up Montana	20.616	110803	-	13,242
Total Highway Safety Cluster			\$ -	\$ 1,593,709

Department of Interior

Direct:

Refuge Revenue Sharing	15.654	N/A	\$ -	\$ 35,789
Total Department of Interior			\$ -	\$ 35,789

Environmental Protection Agency

Passed through Montana Department of Environmental Quality:

Air Quality-Performance Partnership	66.605	521003	\$ -	\$ 24,325
Total Environmental Protection Agency			\$ -	\$ 24,325

U.S. Department of Health and Human Services

Direct:

Health Center Cluster Program	93.224	H80CS12847-11-06	\$ -	\$ 1,242,991
Health Center Cluster Program	93.224	H80CS12847-12-00	-	403,749
Health Center Cluster Program	93.224	H8FCS40308-01-00	-	175,354
Health Center Cluster Program	93.224	H8DCS35872-01-00	-	522,128

Passed through the Montana Dept of Public Health and Human Services

Local and Tribe Public Health System Improvement Grant	93.758	19-07-1-01-178-0	-	7,239
Montana Obstetrics & Maternal Support program	93.110	20-25-5-11-500-0	-	700
Overdose Data to Action	93.136	21-07-3-11-028-0	-	758
Children's Justice Act Grant	93.643	20163CJAG0001	-	2,324
Immunization	93.268	21-07-4-31-115-0	-	323,416
Public Health Emergency Preparedness (BT)	93.069, 93.332	20-07-6-11-019-0	-	167,482
Public Health Emergency Preparedness (BT)	93.354	20-07-6-11-019-0	-	101,892
Montana Cancer Control Programs	93.898	21-07-3-01-005-0	-	108,860
Connect	93.136	21-07-3-01-005-0	-	16,751
HIV Prevention Services	93.940	18-07-4-51-005-0	-	65,122
Home Visiting Telehealth	21.019	20-25-5-41-171-0	-	9,750
MCH (Maternal & Child Health) Services Block Grant	93.994	21-25-5-01-016-0	-	82,785
Healthy Montana Families Parents as Teachers	93.870	21-07-5-41-171-0	-	388,375
Healthy Young Parent Program	93.500	19-25-5-31-005-0	-	4,176
SAMSHA Emergency Covid-19	93.665	21-331-74091-0	41,792	52,367
Title X	93.217	21-25-5-11-036	-	56,032
Title X Lab	93.217	21-25-5-11-036-0	-	1,280
Title X	93.217	20-25-5-11-036-0	-	139,377
Title X Lab	93.217	20-25-5-11-036-0	-	3,966
Prep Grant	93.092	19-25-5-11-018-0	-	16,882
Sexual Risk Avoidance Education	93.235	19-25-5-11-018-0	-	19,228
Aging Cluster				
Title IIIB	93.044	21-221-13010-0	-	26,685
Title IIIB	93.044	20-221-13010-0	-	44,184
CARES Act IIIB	93.044	20-221-13010-0	-	42,123
CARES Act IIIB	93.044	21-221-13010-0	-	236
Ombudsman	93.044	21-221-13010-0	-	28,004
Title IIIC1	93.045	20-221-13010-0	-	45,043
Title IIIC1	93.045	21-221-13010-0	-	746
FFCRA Title III C1	93.045	21-221-13010-0	-	33
CARES Act III C2	93.045	20-221-13010-0	-	147,585
CARES Act III C2	93.045	21-221-13010-0	-	20,536
FFCRA C2	93.045	21-221-13010-0	-	18
HDC5 III C2	93.045	21-221-13010-0	-	58,953
Title IIIC2	93.045	21-221-13010-0	-	-
Total Aging Cluster				414,146
NSIP Cash in Lieu of Commodities (Nutrition)	93.053	21-221-13010-0	-	55,162
Title IIID/F	93.043	21-221-13010-0	-	10,591
Title IIIE	93.052	21-221-13010-0	-	16,698
Title IIIE	93.052	20-221-13010-0	-	67,018

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed through Subrecipients</u>	<u>Federal Expenditures</u>
CARES Act III E	93.052	20-221-13010-0	-	28,593
CARES Act III E	93.052	21-221-13010-0	-	-
Title VII Ombudsman	93.042	21-221-13010-0	-	7,558
SHIP	93.324	21-221-13010-0	-	34,299
MIPPA-SHIP	93.071	21-221-13010-0	-	5,646
MIPPA-ADRC	93.071	21-221-13010-0	-	1,474
MIPPA-AAA	93.071	21-221-13010-0	-	3,395
Benefits Enrollment Center	93.071	N/A	-	8,110
Benefits Enrollment Center	93.071	N/A	-	23,797
Alzheimers Disease and Supportive Services	93.051	21-221-13010-0	-	4,000
Advocates in Medicare Savings (SMP)	93.048	N/A	-	10,000
<i>Passed through Missoula County</i>				
Consortium III - Ryan White Early Intervention Services	93.918	H76HA00798	-	13,319
Total U.S. Department of Health and Human Services			\$ 41,792	\$ 4,616,789
<u>US Dept of Commerce</u>				
<i>Passed through MT Dept of Commerce</i>				
Community Development Block Grant	14.228	MT-CDBG_PL-18-09	\$ -	\$ 34,037
Total U.S. Department of Commerce			\$ -	\$ 34,037
<u>U.S. Election Assistance</u>				
<i>Passed through MT Secretary of State</i>				
Help America Vote Act (HAVA)	90.404	N/A	\$ -	\$ 44,115
Total U.S. Election Assistance			\$ -	\$ 44,115
<u>U.S. Department of Treasury</u>				
<i>Passed through Montana Local Government Services</i>				
COVID-19 CARES	21.019	N/A	\$ 820,069	\$ 4,772,241
<i>Passed through Montana Dept of Public Health and Human Services</i>				
COVID-19 Montana Coronavirus Relief Grant	21.019	N/A	-	501,341
Total U.S. Department of Treasury			\$ 820,069	\$ 5,273,582
Total Federal Assistance			\$ 995,323	\$ 13,313,411

See Accompanying Notes.

COUNTY OF FLATHEAD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2021

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, 2021. 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 percent 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, 2021 was \$651,406.

AUDIT OPINION SECTION



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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*

To the Board of County Commissioners
Flathead County, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Flathead County (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 9, 2021. Our report includes a reference to other auditors who audited the financial statements of Flathead County Economic Development Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson Zurmuehlen & Co., P.C.

Bozeman, Montana
December 9, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Flathead County, Montana

Report on Compliance for Each Major Federal Program

We have audited Flathead County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Bozeman, Montana
December 9, 2021

FLATHEAD COUNTY, MONTANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiency identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	Corona Virus Relief Fund
93.268	Immunization Cooperative Agreements

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

FLATHEAD COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

Prior Year Financial Statement Findings

Finding 2020-01 Audit Adjustments

Flathead County has fully implemented the recommendation. There were no audit findings for the June 30, 2021 audit related to this matter.

Prior Year Federal Award Findings and Questioned Costs

Finding 2020-02 United States Department of Health and Human Services CFDA #93.224 Health Center Program Cluster-Special Tests and Provisions

Flathead County has fully implemented the recommendation. There were no audit findings for the June 30, 2021 audit related to this matter.

Finding 2020-03 United States Department of Justice CFDA #16.738 Edward Byrne Memorial Justice Assistance Grant-Subrecipient Monitoring

Flathead County has fully implemented the recommendation. There were no audit findings for the June 30, 2021 audit related to this matter.