

MISSOULA COUNTY, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2022

Prepared by:
Financial Services Department

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Chief Financial Officer

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Jacque Harris
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MISSOULA COUNTY, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2022

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INTRODUCTORY SECTION

MISSOULA COUNTY, MONTANA

LIST OF ELECTED OFFICIALS

AS OF JUNE 30, 2022

Juanita Vero	County Commissioner, Chair
Josh Slotnick	County Commissioner
David Strohmaier	County Commissioner
David Wall	Auditor
Tyler Gernant	Clerk and Recorder - Treasurer
Alex Beal	Justice of the Peace
Landee Holloway	Justice of the Peace
Erin Lipkind	Superintendent of Schools
Shirley E. Faust	Clerk of Courts
Kirsten Pabst	County Attorney
T.J. McDermott	Sheriff



June 28, 2024

Board of County Commissioners
Citizens of Missoula County, Montana

Dear Commissioners,

This letter transmits to the Board of County Commissioners and the citizens of Missoula County the Annual Comprehensive Financial Report (ACFR) for Missoula County for the year ended June 30, 2022. With the exception of the independent auditors' reports, all the information included in this report is the responsibility of the management of Missoula County.

The County has prepared this report in conformity with generally accepted accounting principles. Consequently, the financial statements reflect the implementation of the Governmental Accounting Standards Board Statement No. 34 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.

This report is the financial reflection of the services provided by Missoula County. It contains all County funds used to account for the normal range of local government services including criminal justice, public safety, public works, public health, cultural and recreational programs, community development, and social services. Also presented are the activities of Missoula Aging Services, the Missoula County Employee Benefits Plan, and the Partnership Health Center. Missoula County has sufficient authority over these agencies to justify including them as component units of the County. The details of this authority are discussed in Note 1 to the Basic Financial Statements. Rural fire districts, school districts, and other local agencies do not meet the criteria for inclusion in the report, and are consequently excluded, except as fiduciary funds. The ACFR also includes Management’s Discussion and Analysis, which provides a narrative overview of the County’s financial position, results of operations, and significant initiatives.

Independent Audit – Montana statutes require that certain local governments obtain at least biennial audits of the financial statements. Missoula County has chosen to contract with Maher Duessel. This audit also satisfies the federal Single Audit Act and Office of Management & Budget Uniform Guidance.

PROFILE

Missoula County, Montana covers approximately 2,600 square miles in the western part of the state. Five large valleys and two major rivers wind through this mountainous region. Missoula County has a population of more than 100,000 people and the county seat is the city of Missoula. The Missoula County Courthouse was completed in 1910. Its south foyer is graced by a series of eight murals painted by famed western artist, Edgar S. Paxson, between 1912 and 1914. An addition to the Courthouse was completed in 1966. Missoula County is governed by three Commissioners, each elected to staggered six-year terms. The current Commissioners are David Strohmaier, Josh Slotnick, and Juanta Vero.

The County provides a full range of services in general government, criminal justice, public safety, public works, public health, social and economic services, culture and recreation, and housing and community development. Details of the departments under these functions are provided in Management's Discussion and Analysis.

Budgetary control of these functions is maintained through an annual budget adopted by the Board of County Commissioners. The budget process generally begins shortly after the mid-year budget review which is held in late January each year. The CFO in consultation with department heads, the CAO and the Financial Services staff provides a forecast of the projected yearend fund balances. In addition, a prediction of the following year's revenues and fixed expenses is made. It is from these estimates that the general parameters of the coming year's budget are constructed. A presentation is made to the Commissioners and the Senior Leadership Team to establish the constraints within which the departments must work. The County departments are then provided budget information, within which salaries and benefit costs are included. Departments must make the decisions on how to live within the constraints established in the general parameter discussion. The departments then submit their budget information to the CFO's office by a set date, where they are reviewed, modified and then reviewed by the departments. The Commissioners then meet with each department to discuss their budget requests and hear an analysis of the departmental budgets provided by the CFO. Decisions are made on the individual departmental requests at the conclusion of the budget meetings when examined in the context of total proposed County budget. Public budget hearings are generally conducted in July and August of each year. The final budget is adopted by the second Monday in August or 45 days after receiving the certified taxable values from the State of Montana following the final public hearing. Budget authority is flexible in that the Commissioners may make mid-year transfers among budget object lines within a fund and budget amendments within statutory restrictions as deemed necessary for proper administration of County government. The level of budgetary control is established at the expenditure level at each fund.

The County's internal controls begin as a process that is affected by the organization's structure, workflows, approval processes, and the management information systems that are designed to help the County accomplish its goals and objectives. The primary objective of the County's internal controls is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements. Budgetary controls are maintained in the accounting office and reported to department heads and the County Commissioners. The County's audit staff reviews all departmental expense claims for appropriate backup documentation and departmental approval prior to the presentation to the County Commissioners for final approval and the creation of warrants. Revenues are monitored by department heads, as well as the County CFO. Any deviations from the budget are reported to the Commissioners in a timely fashion and budget modifications, which are authorized under current County policy, are made throughout the year by majority vote of the County Commissioners.

FINANCIAL CONDITION

Missoula County's economic environment continues to be healthy, and the indicators point toward continued stability. Steady commercial and residential development continue to provide additional tax base to the County, which has generally been adequate to maintain the current level of service. However, it has not provided enough growth to increase the level of service to accommodate new growth. Additionally, since substantially all growth in property tax revenue is from new construction (and not from increases in market value of existing properties), if the rate of construction were to decline in Missoula, the County could be faced with inadequate resources to maintain the current level of service.

In order to mitigate the risk of declining revenue and other financial risks, the County's long-term financial planning includes basic revenue forecasting for most of the County's general revenues, including property taxes, local option motor vehicle tax, entitlement share, Clerk & Recorder fees, and Justice Court fines, and forfeitures. The County also maintains multi-year budgets for the Capital Improvement Program and the Technology Program to ensure adequate resources for the future replacement of existing capital assets and to budget for new assets.

Management's Discussion and Analysis, starting on page II-5, provides additional information on the economic environment in the County, as well as the highlights of the 2022 fiscal year and the challenges facing the 2024 budget.

OTHER OPERATING FACTORS

Fiduciary Responsibilities – The County acts as either agent or trustee for more than 50 local government agencies, collecting taxes and other revenues for most of those agencies. It also provides accounting and investment services for those agencies.

Cash Management – The County operates an investment pool for idle cash belonging to the County, school districts, fire districts, and other small local agencies. The operation of the pool is governed by an investment policy that emphasizes security, liquidity, and yield, in that order.

The pool may be invested in the Short-Term Investment Pool operated by the State of Montana, U.S. government treasury and agency securities, local bank certificates of deposit, money market funds, and repurchase agreements. On average during fiscal year 2022, 78.06% was invested in the Short-Term Investment Pool, 8.06% was invested in U.S. government treasury and agency securities, .16% was invested in money market funds, 13.25% was invested in repurchase agreements, and .46% was other demand deposits and cash on hand. The average rate of return for fiscal year 2022 was 1.167% based on total investment income in the pool of approximately \$530,000, net of fees. The County's share for governmental funds was approximately \$87,000.

Investments are held by a third party in the County's name, or in some cases by the financial institution's trust department in the County's name. Certificates of deposit are covered by insurance or collateralized to the extent required by Montana law (100% for institutions with less than 6% net worth, 50% for those with 6% or greater net worth).

Risk Management – The County has an extensive self-insured risk management program for all property and casualty insurance. The County provides self-insurance coverage to employees for medical and dental insurance. The County also provides Workers' Compensation coverage through a self-insurance program. The Excess Loss Fund provides an additional self-insurance program as an intermediary reinsurance program for the other three programs.

RELEVANT FINANCIAL POLICIES

To achieve the goal of providing outstanding, cost-effective regional public services, Missoula County applies sound management practices and policies that enhance the quality of life of its citizens. Many of the financial management practices used by the County have been identified by the Government Finance Officers Association of the United States and Canada (GFOA) and recognized by Standard and Poor's rating agency as best practices that promote financial soundness, efficiency in government and solvency in public finance. The following summarizes the County's financial management practices. Each County department prepares an annual budget plan, which they present during the budget process for evaluation by the County Commissioners and senior staff. Budget plans communicate the value the department brings to the community and measures performance. A budget plan sets forth long-term goals, operational and budget challenges, strategies for overcoming challenges, and progress towards achieving those goals during the coming year.

The annual budget reflects the County's disciplined approach to fiscal management and is consistent with the County's financial planning process. Department budgets are consistent with the priorities and operations plans contained in the Financial and Operational goals of the County. Departments use these planning processes, along with projected outcomes, to evaluate programs and redirect existing resources as needed for greater efficiency to reduce costs and minimize the need for additional resources.

The County's five-year Capital Improvement Plan (CIP) is a long-term list of significant projects funded by the Capital Projects budget. It also includes the five-year capital program for non-Capital Fund expenditures. The CIP aids the County in its assessment of the best use of funds available in order to establish and prioritize its capital asset goals, while maintaining long-term financial stability.

The County Funds currently contain formal reserves, appropriations for contingencies, and appropriated reserve-type funds. The purpose of these reserves is to protect community programs and services from temporary revenue shortfalls.

The Treasury Oversight Committee (TOC) is responsible for reviewing and monitoring the annual Investment Policy Statement (IPS) prepared by the Treasurer. In addition, the TOC initiates a quarterly review of the Chief Financial Officer's compliance with the IPS. Annually, if changes are made to the IPS the TOC submits the IPS to the Board of County Commissioners for approval. The TOC membership consists of the following: the elected Auditor, the elected Clerk and Recorder, one elected County Commissioner, the elected Superintendent of Schools, the Chief Financial Officer, and one appointed county resident.

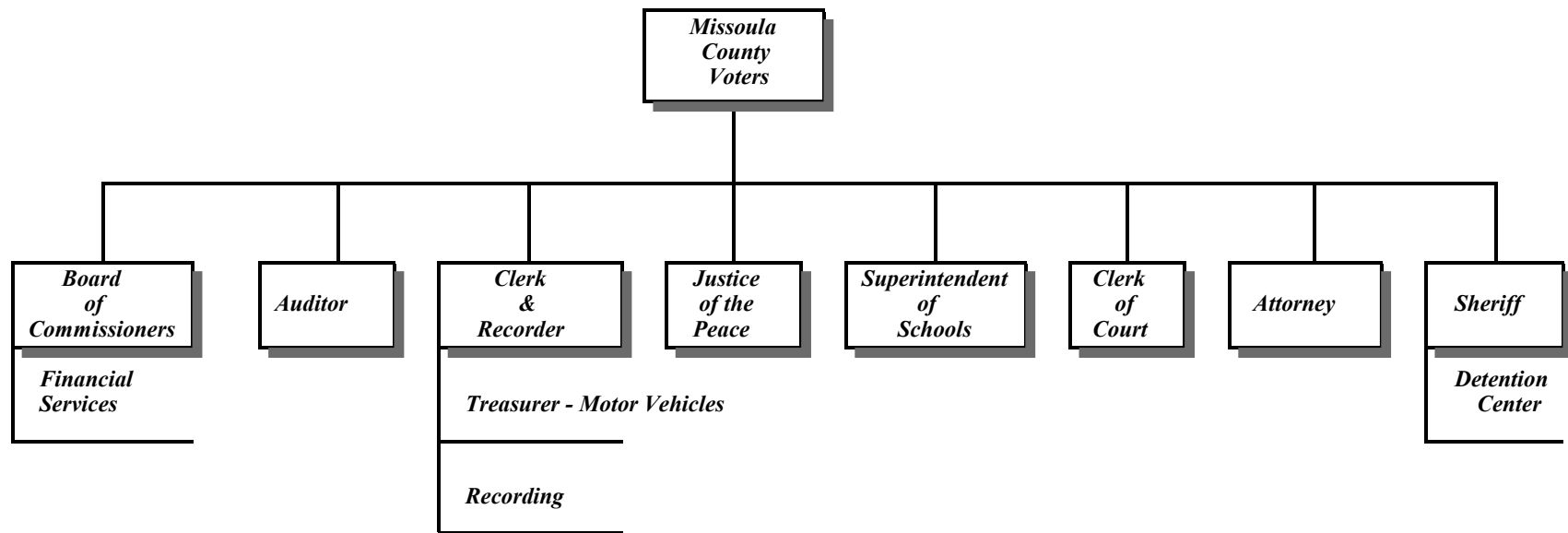
Acknowledgements – I would like to thank the Missoula County Financial Services Office: Kayla Mascari, Jacque Harris, Dan Meyer, Jessica Overbaugh, Chelsea Ralls, Amanda Schrantz and especially Michelle Denman for all their work and dedication. Thanks also to David Wall, the Missoula County Auditor, for his support and special thanks goes to the County Chief Administrative Officer, Chris Lounsbury, for his leadership. Without the efforts of all these people, this report would not have been possible. Finally, I would like to thank the Board of County Commissioners for their service, understanding of the value of this report, their commitment to the County in making difficult decisions in difficult times and their continued support for strong financial accountability.

A handwritten signature in black ink, appearing to read 'Andrew V. Czorny', with a stylized flourish at the end.

Andrew V. Czorny
Chief Financial Officer

MISSOULA COUNTY

Organizational Chart



FINANCIAL SECTION



Independent Auditor's Report

**Board of Commissioners
Missoula County, Montana**

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of Missoula Aging Services and Partnership Health Center, the County's discretely presented component units. 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 Missoula Aging Services and Partnership Health Center, is based solely on the report of the other auditors.

Basis for Opinions

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

Emphasis of Matter

As further described in Note 1 to the financial statements, the beginning net position and fund balance of the governmental activities have been restated. Our opinion is not modified with respect to the matter.

Change in Accounting Principle

As described in Note 1 to the financial statements, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 87, "Leases," which requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, 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*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion,

Board of Commissioners
Missoula County, Montana
Independent Auditor's Report

the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information listed in the table of contents. The other information listed in the table of contents does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024 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.

Pittsburgh, Pennsylvania
June 28, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

MISSOULA COUNTY, MONTANA

Management's Discussion and Analysis

June 30, 2022

The management of Missoula County (County) offers this Management's Discussion and Analysis of the County's financial position and results of operations for the year ended June 30, 2022. We encourage readers to consider information presented here in conjunction with additional information provided in the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows on June 30, 2022, by \$85.4 million (net position) compared with a balance of \$87.8 million on June 30, 2021. Due primarily to pension related items, unrestricted net position was \$(28.0) million.
- The County's total net position increased by \$4.4 million, representing a 5.45% increase over 2021. This was primarily due to a decrease of \$35.7 million in culture and recreation expenses. The County saw a \$15.3 million increase in construction in progress due to the continued construction taking place at the Missoula County Fairgrounds and the Elections Center Construction.
- At the end of the current year, the County's Balance Sheet for Governmental Funds reported a combined ending fund balance of \$48.8 million.
- At the end of the current fiscal year, unassigned fund balance for the general fund increased to \$3.0 million from \$2.8 million, or 11.05% of total general fund expenditures and other financing uses.

The County's total debt decreased by approximately \$670,000 per Note 6, which contributed to a net 7.75% decrease in Long-term Liabilities, related to primary government activities. This decrease was primarily due to payments on County debt.

Using the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report consists of a series of basic financial statements, notes to those statements, supplementary detail financial statements, and a statistical section. This information is designed to provide the reader information needed to understand Missoula County as a financial whole and by its individual functions. This Management's Discussion and Analysis Section (MD&A) provides an overview of the information presented in those other sections.

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. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term, as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

Reporting Missoula County as a Whole

Statement of Net Position and the Statement of Activities

The government-wide financial statements are designed to provide readers with a broad view of Missoula County's finances in a manner similar to a private sector business. While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during the year?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private sector companies. This basis of accounting incorporates all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net position and the change in that position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has improved or worsened. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets should also be evaluated.

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

- Governmental Activities - Most of the County's services are reported here including public safety, social service programs, administration, and all departments except for Larchmont Golf Course and Rural Special Improvement Maintenance Districts (RSIDs).
- Business-Type Activities - These services have a charge based upon the amount of usage. Larchmont Golf Course revenues are generated solely by the course users. The County charges special assessments to recoup the cost of the entire operation of the RSIDs, as well as all capital expenses associated with these facilities. Workers' Compensation accounts for the County's self-insured workers' compensation program.
- Component Units - The County includes financial statements of Missoula Aging Services and the Partnership Health Center in its report. Separately issued financial statements are available for both component units.

The component units are separate entities and may conduct activities such as buy, sell, lease, and mortgage property in their own name and can sue or are sued in their own name.

Reporting Missoula County's Most Significant Funds

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. 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. Based on restrictions on the use of monies, the County has established many funds, which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. Missoula County's major funds are the General, Public Safety Sheriff, Public Safety Detention, Health, Cares Act, American Rescue Plan, and RSID Debt Service.

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 on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 government'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.

The County maintains many individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds (see above).

Data from the other 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 supplementary statements beginning on page V-1.

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 uses enterprise funds to account for Larchmont Golf Course, the Rural Special Improvement Maintenance Districts (RSIDs), and Workers' Compensation. 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 internal service funds to account for its self-insurance programs: Risk Management, Employee Benefits, Excess Loss, and Other Benefits Programs. Additionally, Telephone Services, which operates the County telephone system, and Information Services Operations, which operates the County network and provides technical services to County departments, are accounted for in internal service funds. The proprietary fund financial statements can be found on pages III-8.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the government. 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 of the proprietary funds. The fiduciary fund financial statements can be found on pages III-12.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the governmental-wide and fund financial statements. The notes to the financial statements begin on page III-14.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which begin on page V-1. Statistical information that shows trends for periods up to ten years is also available beginning on page VI-1.

Government-wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. For the year ended June 30, 2022, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$68.3 million in governmental activities and \$17.1 million in business-type activities. Approximately 87% of the County's net position reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment) less any related outstanding debt used to acquire those assets. 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. Other restrictions total \$38,733,221.

The following table provides a summary of the County's net position for 2022:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$ 98,500,570	\$ 83,482,801	\$ 15,916,463	\$ 15,171,294	\$ 181,983,371	\$ 99,399,2
Capital assets, net	<u>179,513,782</u>	<u>167,566,624</u>	<u>3,593,447</u>	<u>3,869,063</u>	<u>347,080,406</u>	<u>171,160,0</u>
Total assets	<u>278,014,352</u>	<u>251,049,425</u>	<u>19,509,910</u>	<u>19,040,357</u>	<u>529,063,777</u>	<u>270,559,3</u>
Deferred Outflows of Resources:						
Deferred charges on refunding of debt	11,732	16,425	-	-	28,157	16,4
Deferred outflows of resources - pension	15,101,033	16,096,553	164,007	207,684	31,197,586	16,260,5
Deferred outflows of resources - OPEB	<u>2,233,649</u>	<u>824,832</u>	<u>31,057</u>	<u>12,312</u>	<u>3,058,481</u>	<u>855,8</u>
Total deferred outflows of resources	<u>17,346,414</u>	<u>16,937,810</u>	<u>195,064</u>	<u>219,996</u>	<u>34,284,224</u>	<u>17,132,8</u>
Liabilities:						
Current and other liabilities	87,470,477	9,817,832	2,291,597	1,880,024	97,288,309	12,109,4
Current portion of long-term debt	6,719,898	20,916,864	27,585	28,622	27,636,762	20,944,4
Long-term debt, net of current portion	<u>108,130,992</u>	<u>163,287,712</u>	<u>-</u>	<u>667,128</u>	<u>271,418,704</u>	<u>163,287,7</u>
Total liabilities	<u>202,321,367</u>	<u>194,022,408</u>	<u>2,319,182</u>	<u>2,575,774</u>	<u>396,343,775</u>	<u>196,341,5</u>
Deferred Inflows of Resources:						
Deferred assessments	4,941,105	5,160,344	-	-	10,101,449	5,160,3
Other deferred receipts	492,153	36,731	-	-	528,884	36,7
Deferred inflows of resources - leases	430,716	-	-	-	-	-
Deferred inflows of resources - pension	17,486,682	3,727,818	235,892	48,719	21,214,500	3,963,7
Deferred inflows of resources - OPEB	<u>1,438,706</u>	<u>698,521</u>	<u>19,205</u>	<u>10,151</u>	<u>2,137,227</u>	<u>717,7</u>
Total deferred inflows of resources	<u>24,789,362</u>	<u>9,623,414</u>	<u>255,097</u>	<u>58,870</u>	<u>33,982,060</u>	<u>9,878,5</u>
Net Position, as restated:						
Net investment in capital assets	71,063,526	62,572,702	3,593,447	3,869,063	133,636,228	66,166,1
Restricted	37,068,380	37,693,579	1,664,841	1,600,045	74,761,959	39,358,4
Unrestricted	<u>(39,881,869)</u>	<u>(35,924,868)</u>	<u>11,872,407</u>	<u>11,156,601</u>	<u>(75,806,737)</u>	<u>(24,052,4</u>
Total net position	<u>\$ 68,250,037</u>	<u>\$ 64,341,413</u>	<u>\$ 17,130,695</u>	<u>\$ 16,625,709</u>	<u>\$ 132,591,450</u>	<u>\$ 81,472,1</u>

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 23,611,402	\$ 21,933,275	\$ 4,770,503	\$ 4,582,802	\$ 28,381,905	\$ 26,516,077
Operating grants and contributions	30,949,957	24,147,259	49,204	46,070	30,999,161	24,193,329
Capital grants and contributions	1,772,867	-	-	-	1,772,867	-
General revenues:						
Property taxes	70,179,402	60,616,298	-	-	70,179,402	60,616,298
Investment earnings/(losses)	(86,657)	119,432	(258,182)	42,982	(344,839)	162,414
Gains on sale of capital assets	-	-	-	-	-	-
Miscellaneous	6,300,569	15,904,468	(21,818)	21,199	6,278,751	15,882,650
Total revenues	<u>132,727,540</u>	<u>122,720,732</u>	<u>4,539,707</u>	<u>4,693,053</u>	<u>137,267,247</u>	<u>127,413,785</u>
Program Expenses:						
General government	25,569,428	22,408,968	-	-	25,569,428	22,408,968
Criminal justice	8,379,567	8,194,466	-	-	8,379,567	8,194,466
Public safety	36,504,658	33,614,603	-	-	36,504,658	33,614,603
Public works	17,831,329	14,783,071	-	-	17,831,329	14,783,071
Public health	17,406,669	23,452,024	-	-	17,406,669	23,452,024
Social and economic services	4,787,237	3,722,724	-	-	4,787,237	3,722,724
Culture and recreation	10,302,063	45,988,324	-	-	10,302,063	45,988,324
Housing and community developmen	4,894,763	4,138,985	-	-	4,894,763	4,138,985
Interest and fiscal charges	3,215,911	3,525,870	-	-	3,215,911	3,525,870
Larchmont golf course	-	-	1,059,680	1,103,459	1,059,680	1,103,459
Rural special improvement districts	-	-	1,212,123	1,306,814	1,212,123	1,306,814
Workers' Compensation	-	-	1,689,995	1,691,801	1,689,995	1,691,801
Total program expenses	<u>128,891,625</u>	<u>159,829,035</u>	<u>3,961,798</u>	<u>4,102,074</u>	<u>132,853,423</u>	<u>163,931,109</u>
Change in Net Position Before Transfers	<u>3,835,915</u>	<u>(37,108,303)</u>	<u>577,909</u>	<u>590,979</u>	<u>4,413,824</u>	<u>(36,517,324)</u>
Transfers	72,698	5,113	(72,923)	(5,113)	-	-
Capital Contributions	-	-	-	-	-	-
Change in Net Position	3,908,613	(37,103,190)	504,986	585,866	4,413,824	(36,517,324)
Net position - beginning of year, as res	<u>64,341,424</u>	<u>101,444,614</u>	<u>16,625,709</u>	<u>16,039,843</u>	<u>-</u>	<u>117,520,326</u>
Net position - end of year	<u>\$ 68,250,037</u>	<u>\$ 64,341,424</u>	<u>\$ 17,130,695</u>	<u>\$ 16,625,709</u>	<u>\$ 4,413,824</u>	<u>\$ 81,003,002</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 Management, Financial Services, Human Resources, Elections, Communications and Projects, and Technology departments); the Clerk & Recorder/Treasurer functions of Recording and Treasury; the County Auditor; the GIS department; and the Superintendent of Schools who maintains a variety of school related records. Additionally, this function includes the Financial Administration department, which contains expenses related to general government and the Board of County Commissioners' agenda. In 2022, general government expenses comprised 19.84% (14.92% in 2021) of governmental activities. Total general government expenses increased in 2022, by \$1.5 Million (or 6.09 %) from the prior year. The increase is primarily due to the services and programs initiated to meet community needs.

Criminal Justice - the criminal justice function includes all offices related to the court system. These include the Justice Courts, the County Attorney's Office, and certain grants related to State District Court. Criminal Justice expenses comprised 6.50% of governmental activities in 2022 (versus 5.07% in 2021). Total expenses increased \$8.2 Million (or 2.26%) from the prior year. The increase was primarily due to increased personnel costs to support an increasing caseload in the Justice Courts and the County Attorney's office.

Public Safety - the public safety function is comprised of the Sheriff's Office including the Missoula County Detention Facility, Court Support (bailiffs), and the Department of Emergency Services including the 9-1-1 Emergency Dispatch Center, the Office of Emergency Management, and the Public Safety capital projects fund. Public safety expenses comprised 28.32% of governmental activities in 2022 (versus 20.81% in 2021). Public safety expenses increased \$2.9M compared to 2021, (or 8.60%). The increase is primarily due to increased personnel costs associated with the salary settlement in 2022 (see Note 9).

Public Works - public works include the Road and Bridge funds and the Surveyor department, the Weed and Extension funds, the Rural Special Assessment Districts program, Seeley Lake Refuse District and the Missoula Development Authority. Public works expenses comprised 13.83% of governmental activities in 2022 (versus 9.15% in 2020) and increased \$3.0M (or 20.62%) in expenses compared to 2021. The increase was primarily due to supply costs increases and infrastructure improvement projects.

Public Health - the public health function is comprised of the Health Department, the Water Quality District, the Junk Vehicle Program, and Animal Control. Public health expenses comprised 13.50% of governmental activities in 2022 (14.52% in 2021). Total public health expenses decreased \$6.0M (or -25.78%) from 2021, primarily due to decreased costs and activity related to the COVID 19 pandemic.

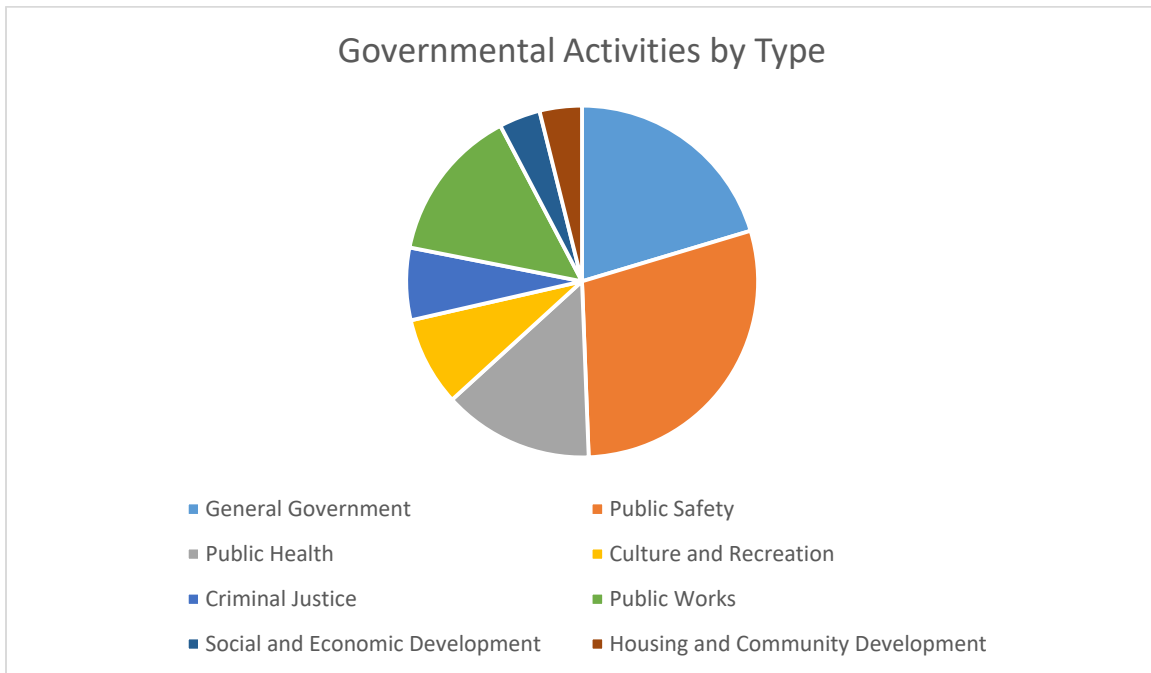
Social & Economic Development - the social and economic services function includes those programs that address the social and economic needs of the citizens of Missoula County. It includes Community Assistance, Aging, Child Daycare, and Mental Health. It also includes programs for the assistance of victims of crime, battered women, at risk families, recovering alcoholics needing housing, those who have little or no health care coverage, and those who need assistance qualifying for SSI. Many of these programs are administered by Grants Division of the Community and Planning Services department. These expenses comprised 3.71% of governmental activities in 2022, compared to 2.30% in 2021. Social and economic development expenses increased \$1.1M (or 28.60%) over 2021 largely due to increased services and programs related to relationship violence services.

Culture & Recreation - the culture and recreation function includes the Western Montana Fair, the Historical Museum at Fort Missoula, the Library, and the Park funds. Culture and recreation expenses comprised 7.99% of governmental activities in 2022, compared to 20.87% in 2021. Culture and recreation expenses decreased \$35.7M (or -77.60%) from 2021. This was primarily due to decreased construction and operational costs related to Fair grounds construction as compared to 2021.

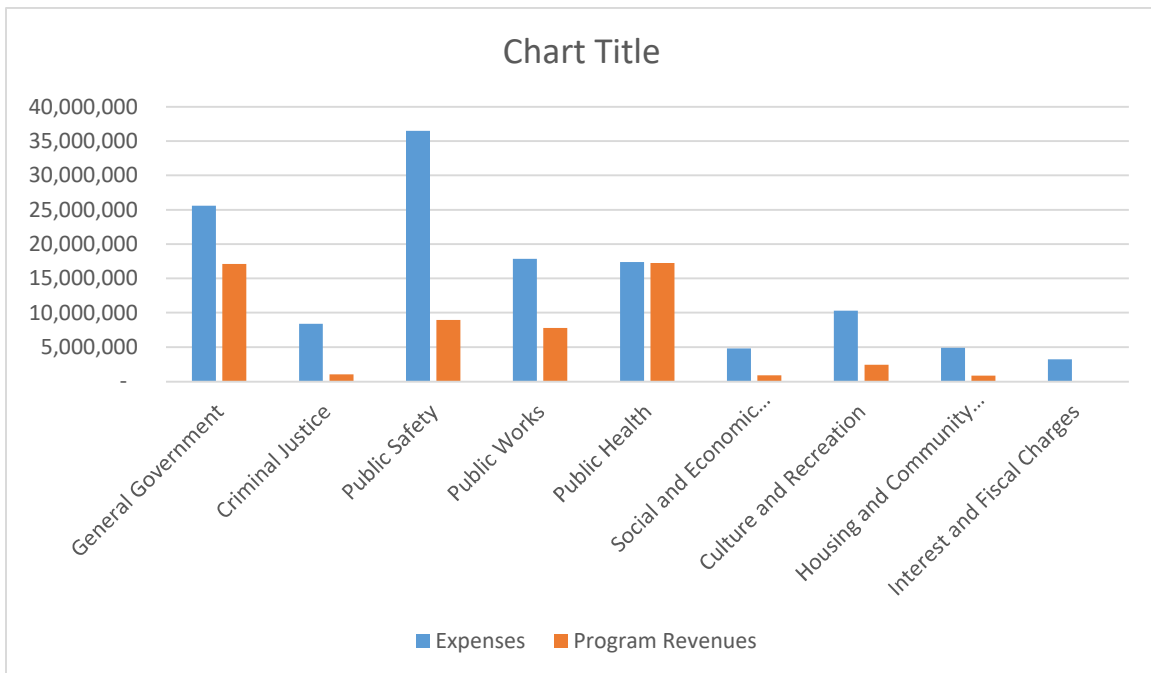
Housing & Community Development - this function includes Community and Planning Services, as well as specific grant programs, and the administration of federal and state community development dollars including the Open Space fund. These expenses comprised 3.80% of governmental activities in 2022, compared to 2.56% in 2021. Total expenses increased approximately \$756,000 (or 18.26%) versus 2021 due to enhanced programs to mitigate economic issues as a result of the COVID 19 pandemic.

Total governmental activities resulted in an increase in net position totaling \$3.9 million. This increase over 2021 is primarily due to a decrease in program expenses of \$32,319,252, and an increase of \$1,963,589 in program revenue.

The following chart shows the government activities by type as a percentage of total expenditures:



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



Business-Type Activities

Total net position related to business-type activities increased by \$504,986 in 2022, compared to an increase of \$585,866 in 2021.

Fund Level Financial Analysis

Governmental Funds

For the fiscal year ended June 30, 2022, the County's governmental funds reported combined fund balance totaling \$48,809,631 compared with \$53,619,568 in 2021. Approximately \$12.3 million of this amount constitutes unrestricted (categorized as committed, assigned and unassigned) fund balance, which is available to spend for current needs. The remaining balance is non-spendable (inventory) or restricted.

The General fund is the chief operating fund of the County. For fiscal year 2022, total fund balance increased \$121,885 to \$3,013,235 of which \$2,992,340 was unassigned. As a measure of the General fund's total liquidity, it may be useful to compare total unassigned fund balance to total General fund expenditures. Total unassigned General fund balance represents 11.05% of total expenditures compared to 8.9% in 2021. The 2022 budget was designed to recover some of the spend down in the previous year, property taxes were increased by \$3.9 million.

The Public Safety funds account for the operation of the Sheriff's Department, including law enforcement and the Missoula County Detention Facility. The Public Safety funds had a fund balance totaling \$2,425,864 on June 30, 2022 (\$4,834,085 on June 30, 2021).

Fund balance represents 7.99% (20.09% in 2021) of total expenditures. The fund balance decreased during the year by \$2,408,221, the 2022 budget was designed to decrease the fund balance to address one-time capital costs at the Detention Center and Sheriff's Department rolling stock.

The Health fund accounts for the operations of the Missoula County Health Department. The mission of the health department is to build conditions that support the health of people, environments, and communities.

CARES Act is used to hold funds received from the State of Montana for reimbursement of COVID related allowable expenses incurred by Missoula County during March 2020 thru December 30, 2021.

The American Rescue Plan Fund is used to hold funds received from the federal government per the American Rescue plan. The COVID-19 public health crisis and resulting economic crisis have put state, local, and tribal governments under unprecedented strain. The Treasury Department is providing needed relief to state, local, and Tribal governments to enable them to continue to

support the public health response and lay the foundation for a strong and equitable economic recovery.

The RSID Debt Service fund is used to collect special assessments and make bond payments for the County's rural special improvement districts. Total fund balance was \$2,178,507 on June 30, 2022 (\$2,288,339 at June 30, 2021), all of which is considered restricted for debt service. Fund balance represents 215.85% (200.48% in 2021) of total expenditures. Fund balances decreased primarily due to a decrease in assessment revenue.

Missoula County Budget Highlights

Missoula County's budget is prepared based on expected receipts and disbursements. During the year, the Board of County Commissioners amends the budget in accordance with state law. For fiscal year 2022, budget amendments resulted in increases in appropriations in the General fund budget by \$3,047,176. Significant budget variances in the General fund include:

- Office of Emergency Services received additional appropriations in the amount of \$1,473,200 for salaries and operations to continue efforts related to COVID testing, vaccinations, and county-wide needs related to COVID-19.
- The Facilities Department received additional appropriations in the amount of \$657,891 for contracted services at the Detention Center to improve ventilation.
- County Attorney's office received additional appropriations in the amount of \$159,300 for additional expenditures related to capital office equipment and personnel to support Title IV program.

Capital Assets and Debt Administration

Capital Assets

Missoula County's capital assets consist of land, buildings and systems, improvements, infrastructure, equipment, and machinery. Infrastructure assets placed in service in 2005 and after are reported in capital assets. Capital assets have been restated to include the retro-active implementation of infrastructure capital assets per GASB No. 34. Missoula County's investment in capital assets (net of accumulated depreciation and outstanding debt) was \$74,656,973 on June 30, 2022 (\$174,848,383 on June 30, 2021). Capital asset activity is presented in Note 5 of the financial statements. Significant activity in capital assets for 2022, includes:

- Purchase of technical equipment and vehicles for Public Safety totaling \$999,3.
- Purchase of new vehicles and equipment for Public Works totaling \$638,265.
- Purchase of new vehicles and equipment for Parks totaling \$178,437.
- Fairground improvements totaling \$26,115.
- Purchase of new technical equipment for Animal Control \$81,945.
- An increase of \$1,212,217 in construction in progress related to the Elections Center.
- A variety of road, bridge, and pathway projects in the amount of \$82,811,237.

Long-Term Debt

Long-Term Liabilities for Missoula County totaled \$166,053,375 at June 30, 2022 (\$179,014,174 at June 30, 2021). Total Long-Term Liabilities decreased \$12,960,799. This decrease was the result of a net decrease in General Obligation Bonds and Loans in the amount of \$618,868, a net decrease in Fairgrounds Special Assessment Bonds and Loans in the amount of \$198,888, Financed purchases payable in the amount of \$752,100, and Net Pension Liability of \$16,627,479, and a net increase in other post-employment benefits of \$1,068,265 and compensated absences of \$2,579,154. Additional information regarding long-term debt can be found in Note 6 to the financial statements.

The following table shows outstanding debt by type:

	Governmental Activities	Business-Type Activities
General obligation bonds and loans	\$ 71,569,041	\$ -
Limited obligation bonds and loans	6,438,791	-
Tax increment bonds	3,170,000	-
Fairgrounds special assessment	16,674,866	-
Special assessment bonds and loans	5,499,000	-
Financed purchase payable	8,087,085	-
Advances payable	-	555,000
Notes and contract payable	1,123,138	7,857
Lease liability	2,288,969	27,585
Other postemployment benefits	3,780,502	51,242
Compensated absence liability	9,341,094	32,867
Net pension liability	36,848,314	558,024
	<u>\$ 164,820,800</u>	<u>\$ 1,232,575</u>

Economic Factors and the Fiscal Year 2022 Budget

The following economic factors currently affect Missoula County and were considered in developing the fiscal year 2022 budget:

- The unemployment rate for Missoula County is currently 2.8%, which is a slight decrease from a rate of 3.5% a year ago.
- A property tax rate increase of 8.62% to fund increases in recurring expenditure obligations.
- Increases in housing prices and new construction are expected to continue throughout the fiscal year, further boosting tax revenues and assessed values.
- Interest rates are expected to slowly rise throughout fiscal year 2022.
- On the expenditure side, increases are expected in health insurance premiums, as well as pension, and other employee benefit costs.
- Missoula County's daytime population exceeds 115,000 people a day, requiring twenty-four-hour services for residents and non-residents alike.
- Contract settlements with all of Missoula County's unions.

- Continued maintenance of strong cash reserves and the funding of major capital projects, construction related to the Elections Center, Construction related to the RMG, and redevelopment of the Missoula County fairgrounds.
- Funding of critical need items including statutorily or contractually required requests and items in the departments' strategic plan.
- Funding of critical need capital expenditures focusing on life-safety compliance and major repairs.
- Items that will greatly improve departmental efficiency and provide long-term cost savings.

Contacting Missoula County

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional information, contact Michelle Denman, Deputy Financial Services Director, Missoula County, 200 W. Broadway, Missoula, Montana 59802; mdenman@missoulacounty.com, (406) 721-5700. Additionally, Missoula County's Budgets and ACFRs are available online at www.missoulacounty.us.

BASIC FINANCIAL STATEMENTS

MISSOULA COUNTY, MONTANA

STATEMENT OF NET POSITION

JUNE 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Missoula Aging Services	Partnership Health Center
Assets					
Current assets:					
Cash and cash equivalents	\$ 385,245	\$ 153,540	\$ 538,785	\$ 2,314,229	\$ 28,672,190
Cash with fiscal agents	6,801,058	-	6,801,058	-	-
Agency funds cash	-	-	-	1,848,689	-
Investments	75,581,879	15,963,194	91,545,073	2,688,997	-
Property taxes receivable, net	2,885,114	-	2,885,114	-	-
RSID receivable	4,281,700	26,974	4,308,674	-	-
Accounts receivable, net	3,454,717	14,519	3,469,236	779,900	2,536,202
Interest receivable	32,279	-	32,279	-	-
Contributions receivable	559,520	213,524	773,044	-	-
Reinsurance receivable	-	331	331	-	-
Lease receivable	82,868	-	82,868	-	-
Loans and notes receivable	713,043	-	713,043	-	-
Other receivables	-	-	-	-	673,008
Due (to) from other funds	(66,175)	66,175	-	-	-
Advances to (from) other funds	55,000	(55,000)	-	-	-
Advances to component units	1,140,000	-	1,140,000	-	-
Prepaid costs	5,168	11,086	16,254	5,403	171,916
Inventory	1,143,140	22,120	1,165,260	-	1,245,896
Total current assets	97,054,556	16,416,463	113,471,019	7,637,218	33,299,212
Noncurrent assets:					
Advances to (from) other funds, net of current portion	500,000	(500,000)	-	-	-
Loans and notes receivable	601,011	-	601,011	-	-
Lease receivable, net of current portion	345,003	-	345,003	-	-
Capital assets, not being depreciated	93,041,354	1,602,295	94,643,649	132,000	633,276
Capital assets, net of accumulated depreciation	86,472,428	1,991,152	88,463,580	1,092,713	14,063,015
Total noncurrent assets	180,959,796	3,093,447	184,053,243	1,224,713	14,696,291
Total Assets	278,014,352	19,509,910	297,524,262	8,861,931	47,995,503
Deferred Outflows of Resources					
Deferred outflows of resources for pension	15,101,033	164,007	15,265,040	-	3,979,734
Deferred charge on refunding	11,732	-	11,732	-	-
Deferred outflows of resources for OPEB	2,233,649	31,057	2,264,706	-	659,963
Total Deferred Outflows of Resources	17,346,414	195,064	17,541,478	-	4,639,697
Liabilities					
Current liabilities:					
Accounts and warrants payable	10,341,047	85,258	10,426,305	412,826	656,681
Accrued interest payable	2,056,957	-	2,056,957	-	16,751
Accrued payroll	3,276,445	98,349	3,374,794	221,676	1,339,300
Notes payable	1,412,628	712	1,413,340	-	-
Bonds payable	3,948,848	-	3,948,848	-	-
Agency funds payable	-	-	-	1,848,689	-
Advances payable	53,059	-	53,059	-	130,000
Funds held in trust	99,273	-	99,273	-	-
Unearned revenue	19,133,205	-	19,133,205	-	-
Compensated absences	4,552,914	-	4,552,914	-	1,547,896
Liability for claims	2,540,581	500,000	3,040,581	-	-
Finance purchase	774,477	-	774,477	-	-
Lease liability	583,945	27,585	611,530	-	149,679
Net pension liability	4,552,914	-	4,552,914	-	-
Net OPEB liability	488,008	-	488,008	-	-
Total current liabilities	53,814,301	711,904	54,526,205	2,483,191	3,840,307
Long-term liabilities:					
Compensated absences, net of current portion	4,788,180	32,867	4,821,047	-	-
Note payable, net of current portion	10,795,301	7,145	10,802,446	-	275,000
Bonds payable, net of current portion and premium	88,318,059	-	88,318,059	-	-
Advances payable, net of current portion	-	-	-	-	1,010,000
Liability for claims, net of current portion	-	958,000	958,000	-	-
Finance purchase, net of current portion	7,312,608	-	7,312,608	-	-
Lease liability, net of current portion	1,705,024	-	1,705,024	-	1,042,901
Net pension liability, net of current portion	32,295,400	558,024	32,853,424	-	12,492,505
Net OPEB liability, net of current portion	3,292,494	51,242	3,343,736	-	1,119,756
Total long-term liabilities	148,507,066	1,607,278	150,114,344	-	15,940,162
Total Liabilities	202,321,367	2,319,182	204,640,549	2,483,191	19,780,469
Deferred Inflows of Resources					
Deferred assessments	4,941,105	-	4,941,105	-	-
Other deferred receipts	492,153	-	492,153	-	-
Deferred inflows of resources - leases	430,716	-	430,716	-	-
Deferred inflows of resources for pension	17,486,682	235,892	17,722,574	-	5,151,275
Deferred inflows of resources for OPEB	1,438,706	19,205	1,457,911	-	424,567
Total Deferred Inflows of Resources	24,789,362	255,097	25,044,459	-	5,575,842
Net Position					
Net investment in capital assets	71,063,526	3,593,447	74,656,973	1,224,713	11,754,793
Restricted for:					
Criminal justice	532,162	-	532,162	-	-
Public safety	7,784,072	-	7,784,072	-	-
Public works	9,298,558	-	9,298,558	-	-
Public health	712,188	-	712,188	-	339,316
Social and economic services	206,610	-	206,610	-	-
Culture and recreation	987,975	-	987,975	-	-
Housing and community development	803,613	-	803,613	-	-
Debt service	3,393,394	-	3,393,394	-	-
Capital projects	10,457,093	-	10,457,093	-	-
Other purposes	2,892,715	-	2,892,715	-	-
RSID maintenance	-	1,664,841	1,664,841	-	-
Aging programs	-	-	-	1,393,659	-
Unrestricted	(39,881,869)	11,872,407	(28,009,462)	3,760,368	15,184,780
Total Net Position	\$ 68,250,037	\$ 17,130,695	\$ 85,380,732	\$ 6,378,740	\$ 27,278,889

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units		
					Governmental Activities	Business-Type Activities	Total	Missoula Aging Services	Partnership Health Center
Primary government:									
Governmental activities:									
General government	\$ 25,569,428	\$ 6,402,966	\$ 10,711,787	\$ -	\$ (8,454,675)	\$ -	\$ (8,454,675)	\$ -	\$ -
Criminal justice	8,379,567	564,064	477,323	-	(7,338,180)	-	(7,338,180)	-	-
Public safety	36,504,658	6,729,366	2,230,115	-	(27,545,177)	-	(27,545,177)	-	-
Public works	17,831,329	5,446,695	549,677	1,772,867	(10,062,090)	-	(10,062,090)	-	-
Public health	17,406,669	3,269,459	13,985,433	-	(151,777)	-	(151,777)	-	-
Social and economic development	4,787,237	33,606	876,783	-	(3,876,848)	-	(3,876,848)	-	-
Culture and recreation	10,302,063	951,565	1,480,270	-	(7,870,228)	-	(7,870,228)	-	-
Housing and community development	4,894,763	213,681	638,569	-	(4,042,513)	-	(4,042,513)	-	-
Debt service	3,215,911	-	-	-	(3,215,911)	-	(3,215,911)	-	-
Total governmental activities	128,891,625	23,611,402	30,949,957	1,772,867	(72,557,399)	-	(72,557,399)	-	-
Business-Type Activities:									
Larchmont golf course	1,059,680	1,321,583	16,139	-	-	278,042	278,042		
RSID funds	1,212,123	1,157,041	20,344	-	-	(34,738)	(34,738)		
Workers' Compensation	1,689,995	2,291,879	12,721	-	-	614,605	614,605		
Total business-type activities	3,961,798	4,770,503	49,204	-	-	857,909	857,909		
Total primary government	\$ 132,853,423	\$ 28,381,905	\$ 30,999,161	\$ 1,772,867	(72,557,399)	857,909	(71,699,490)		
Component Units:									
Missoula Aging Services	\$ 6,019,672	\$ 1,232,987	\$ 5,376,625	\$ -				589,940	-
Partnership Health Center	39,336,027	32,215,192	10,188,409	-				-	3,067,574
Total Component Units	\$ 45,355,699	\$ 33,448,179	\$ 15,565,034	\$ -				589,940	3,067,574
General revenues:									
Property Taxes					70,179,402	-	70,179,402	-	-
Investment earnings/(losses)					(86,657)	(258,182)	(344,839)	(272,993)	8,418
Miscellaneous revenues/(expense)					6,300,569	(21,818)	6,278,751	-	239,147
Transfers					72,698	(72,923)	(225)	-	-
Total general revenues and transfers					76,466,012	(352,923)	76,113,089	(272,993)	247,565
Change in Net Position					3,908,613	504,986	4,413,599	316,947	3,315,139
Net position - beginning of year, as restated					64,341,424	16,625,709	80,967,133	6,061,793	23,963,750
Net position - end of year					<u>\$ 68,250,037</u>	<u>\$ 17,130,695</u>	<u>\$ 85,380,732</u>	<u>\$ 6,378,740</u>	<u>\$ 27,278,889</u>

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2022

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Assets									
Cash and cash equivalents	\$ 16,340	\$ 10,529	\$ 16,791	\$ -	\$ 23,146	\$ 85,436	\$ 6,809	\$ 189,498	\$ 348,549
Cash with fiscal agents	-	-	-	-	-	-	718,227	6,082,831	6,801,058
Investments	1,770,568	2,247,255	3,132,007	-	1,716,577	18,235,594	1,453,471	38,645,623	67,201,095
Property taxes receivable, net	473,571	381,540	138,004	40,288	-	-	-	1,212,410	2,245,813
RSID receivable	-	-	-	-	-	-	4,312,049	-	4,312,049
Accounts receivable, net	149,562	16,763	420,927	263,882	-	-	-	2,373,936	3,225,070
Interest receivable	4,626	-	-	-	-	-	-	-	4,626
Loans and notes receivable	18,526	-	45,588	-	-	-	-	1,249,940	1,314,054
Lease receivable	427,871	-	-	-	-	-	-	-	427,871
Due from other funds	4,683,770	-	-	-	4,723,795	-	-	3,759,838	13,167,403
Advances to other funds	-	-	-	-	-	-	-	555,000	555,000
Advances to component units	-	-	-	-	-	-	-	1,140,000	1,140,000
Prepaid costs	-	-	-	-	-	-	-	-	-
Inventory	20,895	-	-	-	-	-	-	1,122,245	1,143,140
	<u>\$ 7,565,729</u>	<u>\$ 2,656,087</u>	<u>\$ 3,753,317</u>	<u>\$ 304,170</u>	<u>\$ 6,463,518</u>	<u>\$ 18,321,030</u>	<u>\$ 6,490,556</u>	<u>\$ 56,331,321</u>	<u>\$ 101,885,728</u>

(Continued)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Liabilities, Deferred Inflows of Resources, and Fund Balance									
Liabilities:									
Accounts payable	\$ 2,632,921	\$ 759,387	\$ 1,654,281	\$ 53,631	\$ 4,405	\$ -	\$ -	\$ 4,884,263	\$ 9,988,888
Accrued payroll	897,487	463,770	540,880	400,411	-	-	-	849,569	3,152,117
Fund held in trust	99,273	-	-	-	-	-	-	-	99,273
Unearned revenue	-	-	-	-	-	18,321,030	-	812,175	19,133,205
Due to other funds	-	90	-	2,113,459	-	-	-	11,120,029	13,233,578
Total Liabilities	3,629,681	1,223,247	2,195,161	2,567,501	4,405	18,321,030	-	17,666,036	45,607,061
Deferred Inflows of Resources:									
Unavailable revenue - taxes and assessments	473,571	381,540	138,004	40,288	-	-	4,312,049	1,212,407	6,557,859
Unavailable revenue - leases	430,716	-	-	-	-	-	-	-	430,716
Other deferred receipts	18,526	-	45,588	-	-	-	-	416,347	480,461
Total Deferred Inflows of Resources	922,813	381,540	183,592	40,288	-	-	4,312,049	1,628,754	7,469,036
Fund Balance:									
Nonspendable	20,895	-	-	-	-	-	-	1,122,245	1,143,140
Restricted:									
Road and bridge supplies	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	2,657,726	2,657,726
Social services	-	-	-	-	-	-	-	393,846	393,846
Bridge projects	-	-	-	-	-	-	-	1,264,930	1,264,930
Weed and extension services	-	-	-	-	-	-	-	659,618	659,618
Clerk of district court	-	-	-	-	-	-	-	532,162	532,162
Building code division	-	-	-	-	-	-	-	997,573	997,573
Parks and trails	-	-	-	-	-	-	-	3,739,728	3,739,728
Library services	-	-	-	-	-	-	-	496,371	496,371
Water quality testing and projects	-	-	-	-	-	-	-	650,745	650,745
Technology district projects	-	-	-	-	-	-	-	2,110,973	2,110,973
Bonner Mill site projects	-	-	-	-	-	-	-	808,926	808,926
Bonner West log yard projects	-	-	-	-	-	-	-	670,923	670,923
Drug education and containment	-	-	-	-	-	-	-	162,330	162,330
Historical museum programs	-	-	-	-	-	-	-	100,997	100,997
Search and rescue	-	-	-	-	-	-	-	111,704	111,704
Emergency services	-	-	-	-	-	-	-	3,834,664	3,834,664
Junk vehicle services	-	-	-	-	-	-	-	59,985	59,985
Forest reserve Title III	-	-	-	-	-	-	-	255,481	255,481
Community development programs	-	-	-	-	-	-	-	555,941	555,941
Public health services	-	-	-	-	-	-	-	1,458	1,458
Wood stove exchange	-	-	-	-	-	-	-	60,436	60,436
General government technology	-	-	-	-	-	-	-	2,370,354	2,370,354
Open space projects	-	-	-	-	-	-	-	4,737,618	4,737,618
Wye TEDD Project	-	-	-	-	-	-	-	127,889	127,889
Sheriff	-	1,051,300	-	-	-	-	-	-	1,051,300
Detention	-	-	1,374,564	-	-	-	-	-	1,374,564
Debt service	-	-	-	-	-	-	2,178,507	3,393,394	5,571,901
Committed:									
General services	-	-	-	-	-	-	-	109,731	109,731
Planning	-	-	-	-	-	-	-	45,434	45,434
Community development programs	-	-	-	-	-	-	-	512,912	512,912
Extension service	-	-	-	-	-	-	-	207,821	207,821
Airport industrial park projects	-	-	-	-	-	-	-	65,485	65,485
Technology district projects	-	-	-	-	-	-	-	179,518	179,518
General programs	-	-	-	-	-	-	-	4,927	4,927
Special district management	-	-	-	-	-	-	-	1,523	1,523
Solid waste collection	-	-	-	-	-	-	-	88,510	88,510
Criminal justice court committee	-	-	-	-	-	-	-	590,115	590,115
Public health services	-	-	-	-	-	-	-	15,327	15,327
Library services	-	-	-	-	-	-	-	80,771	80,771
Historical museum programs	-	-	-	-	-	-	-	647,670	647,670
Animal control services	-	-	-	-	-	-	-	188,007	188,007
Detention	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	2,799,822	2,799,822
Assigned:									
Community development programs	-	-	-	-	-	-	-	288,448	288,448
County capital projects	-	-	-	-	6,459,113	-	-	4,075,883	10,534,996
Milltown historical preservation	-	-	-	-	-	-	-	109,968	109,968
Library services	-	-	-	-	-	-	-	56,133	56,133
Public health capital projects	-	-	-	-	-	-	-	230,334	230,334
Animal control services	-	-	-	-	-	-	-	209,208	209,208
Water quality capital projects	-	-	-	-	-	-	-	99,199	99,199
District court capital projects	-	-	-	-	-	-	-	11,099	11,099
Public safety capital projects	-	-	-	-	-	-	-	1,919,018	1,919,018
Fair capital projects	-	-	-	-	-	-	-	659,416	659,416
Parks capital projects	-	-	-	-	-	-	-	763,999	763,999
Bridge capital projects	-	-	-	-	-	-	-	363,520	363,520
Road capital projects	-	-	-	-	-	-	-	253,050	253,050
Search and rescue capital projects	-	-	-	-	-	-	-	193,406	193,406
Unassigned	2,992,340	-	-	(2,303,619)	-	-	-	(9,611,740)	(8,923,019)
Total Fund Balance	3,013,235	1,051,300	1,374,564	(2,303,619)	6,459,113	-	2,178,507	37,036,531	48,809,631
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 7,565,729	\$ 2,656,087	\$ 3,753,317	\$ 304,170	\$ 6,463,518	\$ 18,321,030	\$ 6,490,556	\$ 56,331,321	\$ 101,885,728

(Concluded)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total Fund Balance - Governmental Funds	\$ 48,809,631
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	179,513,782
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Deferred charges on debt refunding used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,732
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Taxes receivable are not recorded as revenue until they are received and, therefore, are deferred in the funds.	2,188,479
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Internal Service Funds are used by management to charge the costs of self-insurance to individual funds. The assets and liabilities of the Internal Service Funds (not including capital assets and pension related items) are included in governmental activities in the statement of net position.	6,010,635
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Liabilities not due and payable in the current period and, therefore, not reported in the funds:

Net deferred inflows/outflows activity	\$ (1,634,048)	
Compensated absences	(9,288,400)	
Net OPEB liability	(3,605,613)	
Net pension liability	(36,848,314)	
Lease liability	(2,288,969)	
Finance purchase payable	(8,087,085)	
Notes payable	(12,207,929)	
Bonds payable, net	(92,266,907)	
Accrued interest on debt	(2,056,957)	(168,284,222)

Total Net Position - Governmental Activities	\$ 68,250,037
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See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:									
Property taxes	\$ 19,181,769	\$ 9,895,905	\$ 7,636,670	\$ 1,280,494	\$ -	\$ -	\$ 899,418	\$ 31,673,466	\$ 70,567,722
Licenses and permits	28,900	26,038	-	217,695	-	-	-	1,187,093	1,459,726
Intergovernmental revenue	1,924,791	468,197	590,350	5,435,256	-	4,909,868	-	15,946,900	29,275,362
Charges for services	2,200,483	1,178,688	5,914,203	2,291,778	-	-	-	4,544,540	16,129,692
Fines and forfeitures	429,892	-	24,618	-	-	-	-	56,284	510,794
Interest, rent and royalties	82,046	-	290	-	-	-	-	63,299	145,635
Miscellaneous revenue	599,239	75,086	1,008,352	141,815	-	-	-	4,728,725	6,553,217
Total revenues	24,447,120	11,643,914	15,174,483	9,367,038	-	4,909,868	899,418	58,200,307	124,642,148
Expenditures:									
Current:									
General government	14,395,581	-	-	-	-	93,675	-	1,710,350	16,199,606
Criminal justice	5,903,036	-	-	-	-	-	-	1,699,926	7,602,962
Public safety	4,856,926	12,019,125	18,083,878	-	-	-	-	405,750	35,365,679
Public works	281,550	-	-	-	-	-	120	13,612,343	13,894,013
Public health	-	-	-	13,143,406	280,303	-	-	2,288,897	15,712,606
Social and economic services	-	-	-	-	-	-	-	3,314,384	3,314,384
Culture and recreation	-	-	-	-	-	-	-	8,503,758	8,503,758
Housing and community development	-	-	-	-	-	-	-	4,399,584	4,399,584
Capital outlay	680,454	386,710	21,759	55,621	-	-	-	16,668,838	17,813,382
Debt service	86,049	-	-	-	-	-	1,009,130	6,652,580	7,747,759
Total expenditures	26,203,596	12,405,835	18,105,637	13,199,027	280,303	93,675	1,009,250	59,256,410	130,553,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,756,476)	(761,921)	(2,931,154)	(3,831,989)	(280,303)	4,816,193	(109,832)	(1,056,103)	(5,911,585)
Other Financing Sources (Uses):									
Transfers in	3,333,252	588,993	2,022,675	3,162,666	-	-	-	11,187,412	20,294,998
Transfers out	(1,705,164)	(843,993)	(482,821)	(6,500)	(2,837,959)	(4,816,193)	-	(11,529,801)	(22,222,431)
Leases	250,273	-	-	-	-	-	-	-	250,273
Issuance of debt	-	-	-	-	-	-	-	2,750,000	2,750,000
Sale of capital assets	-	-	-	-	-	-	-	28,808	28,808
Total other financing sources (uses)	1,878,361	(255,000)	1,539,854	3,156,166	(2,837,959)	(4,816,193)	-	2,436,419	1,101,648
Net Change in Fund Balance	121,885	(1,016,921)	(1,391,300)	(675,823)	(3,118,262)	-	(109,832)	1,380,316	(4,809,937)
Fund Balance:									
Beginning of year, as restated	2,891,350	2,068,221	2,765,864	(1,627,796)	9,577,375	-	2,288,339	35,656,215	53,619,568
End of year	\$ 3,013,235	\$ 1,051,300	\$ 1,374,564	\$ (2,303,619)	\$ 6,459,113	\$ -	\$ 2,178,507	\$ 37,036,531	\$ 48,809,631

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Net Change in Fund Balance - Governmental Funds \$ (4,809,937)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:

Capital outlays	\$ 17,839,836	
Less: depreciation expense	(5,748,530)	12,091,306

The net effect of various transactions involving capital assets (sale, demolition, etc.). (2,397,785)

Property taxes and special assessment revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (567,651)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of debt	(2,750,000)	
Principal payments on long-term debt	6,252,249	
Interest payable	(2,056,957)	1,445,292

The issuance of leases provides current financial resources to governmental funds, while the repayment of the principal of the lease consumes the current financial resources of the governmentla funds. 341,249

Governmental funds report lease liability as expenditures when incurred. However, in the statement of activities, the cost of assets is allocated over the life of the lease. (376,581)

Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. (4,693)

The increase of expenses due to the increase in the liability for compensated absences reported in the statement of activities does not provide current financial resources and, therefore, is not reported in the governmental funds. (2,582,136)

The increase in expenses due to the increase in the liability for postemployment benefits reported in the statement of activities does not provide current financial resources and, therefore, is not reported in the governmental funds. (518,969)

The decrease in expenses due to the decrease in the liability for pension benefits and related contribution revenue reported in the statement of activities does not provide current financial resources and, therefore, is not reported in the governmental funds.

On-behalf state revenue	2,624,764	
Pension expense	(797,992)	1,826,772

The net revenue of certain activities of Internal Service Funds is reported with governmental activities. (538,254)

Change in Net Position of Governmental Activities \$ 3,908,613

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF NET POSITION PROPRIETARY FUNDS

JUNE 30, 2022

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Larchmont Golf Course	RSID Funds	Workers' Compensation	Total	
Assets					
Current assets:					
Cash and cash equivalents	\$ 7,341	\$ 9,442	\$ 136,757	\$ 153,540	\$ 36,696
Investments	1,566,939	2,015,311	12,380,944	15,963,194	8,380,784
Taxes receivable, net	-	-	-	-	37,227
RSID receivable:					
Delinquent	-	26,974	-	26,974	-
Accounts receivable, net	-	-	14,519	14,519	1,642
Interest receivable	-	-	-	-	27,653
Prescription rebates receivable	-	-	-	-	228,005
Contributions receivable	-	-	213,524	213,524	559,520
Reinsurance receivable	-	-	331	331	-
Due from other funds	66,175	-	-	66,175	-
Prepaid costs	-	-	11,086	11,086	5,168
Inventory	22,120	-	-	22,120	-
Total current assets	1,662,575	2,051,727	12,757,161	16,471,463	9,276,695
Capital assets:					
Capital assets, not being depreciated	1,049,212	553,083	-	1,602,295	4,298
Capital assets, net of accumulated depreciation	964,097	1,027,055	-	1,991,152	134,789
Total noncurrent assets	2,013,309	1,580,138	-	3,593,447	139,087
Total Assets	3,675,884	3,631,865	12,757,161	20,064,910	9,415,782
Deferred Outflows of Resources					
Deferred outflows of resources for pension	50,042	70,120	43,845	164,007	464,649
Deferred outflows of resources for OPEB	11,954	10,461	8,642	31,057	94,837
Total Deferred Outflows of Resources	61,996	80,581	52,487	195,064	559,486
Liabilities					
Current liabilities:					
Accounts payable	19,003	55,667	10,588	85,258	352,159
Accrued payroll	33,345	65,004	-	98,349	124,328
Contributions paid in advance	-	-	-	-	53,059
Advance payable	55,000	-	-	55,000	-
Lease liability	27,585	-	-	27,585	-
Notes payable	-	712	-	712	-
Liability for claims	-	-	500,000	500,000	2,540,581
Total current liabilities	134,933	121,383	510,588	766,904	3,070,127
Long-term liabilities:					
Advances payable	500,000	-	-	500,000	-
Compensated absences	-	-	32,867	32,867	52,694
Notes payable	-	7,145	-	7,145	-
Liability for claims	-	-	958,000	958,000	-
Net pension liability	200,284	220,108	137,632	558,024	1,458,547
Net OPEB liability	17,538	20,967	12,737	51,242	174,889
Total long-term liabilities	717,822	248,220	1,141,236	2,107,278	1,686,130
Total Liabilities	852,755	369,603	1,651,824	2,874,182	4,756,257
Deferred Inflows of Resources					
Deferred inflows of resources for pension	88,378	90,761	56,753	235,892	601,431
Deferred inflows of resources for OPEB	6,754	7,103	5,348	19,205	63,187
Total Deferred Inflows of Resources	95,132	97,864	62,101	255,097	664,618
Net Position					
Net investment in capital assets	2,013,309	1,580,138	-	3,593,447	139,087
Restricted for:					
RSID maintenance	-	1,664,841	-	1,664,841	-
Unrestricted	776,684	-	11,095,723	11,872,407	4,415,306
Total Net Position	\$ 2,789,993	\$ 3,244,979	\$ 11,095,723	\$ 17,130,695	\$ 4,554,393

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Larchmont Golf Course	RSID Funds	Workers' Compensation	Total	
Operating Revenues:					
Special assessments	\$ -	\$ 1,134,241	\$ -	\$ 1,134,241	\$ -
Charges for services	1,321,583	22,800	2,291,879	3,636,262	15,171,831
Rental income	-	-	-	-	29,893
Rebates	-	-	-	-	453,273
On-behalf state pension revenue	16,139	20,344	12,721	49,204	134,813
Total operating revenues	1,337,722	1,177,385	2,304,600	4,819,707	15,789,810
Operating Expenses:					
Personnel	333,301	400,710	-	734,011	1,962,996
Operations	554,090	730,973	967,418	2,252,481	2,052,971
Claims	-	-	571,295	571,295	15,350,833
Reinsurance premiums	-	-	151,282	151,282	983,761
Depreciation and amortization	172,289	80,440	-	252,729	16,688
Total operating expenses	1,059,680	1,212,123	1,689,995	3,961,798	20,367,249
Operating Income (Loss)	278,042	(34,738)	614,605	857,909	(4,577,439)
Nonoperating Revenues (Expenses):					
Property taxes	-	-	-	-	1,044,326
Investment earnings (loss)	(3,772)	575	(254,847)	(258,044)	(232,292)
Interest expense	-	(138)	-	(138)	-
Other income (expenses)	(24,817)	2,999	-	(21,818)	2,633
Intergovernmental revenues	-	-	-	-	85,335
Total nonoperating revenues (expenses)	(28,589)	3,436	(254,847)	(280,000)	900,002
Transfers in	-	1,873	500	2,373	2,009,606
Transfers out	-	(73,090)	(2,206)	(75,296)	(9,475)
Total transfers	-	(71,217)	(1,706)	(72,923)	2,000,131
Change in Net Position	249,453	(102,519)	358,052	504,986	(1,677,306)
Net Position:					
Beginning of year	2,540,540	3,347,498	10,737,671	16,625,709	6,231,699
End of year	\$ 2,789,993	\$ 3,244,979	\$ 11,095,723	\$ 17,130,695	\$ 4,554,393

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Larchmont Golf Course	RSID Funds	Workers' Compensation	Total	
Cash Flows From Operating Activities:					
Cash receipts for charges for services	\$ 1,320,561	\$ 1,170,248	\$ 2,267,726	\$ 4,758,535	\$ 15,134,372
Cash receipts for rebates	-	-	-	-	456,957
Other cash receipts	-	-	-	-	29,893
Cash payments to employees for services	(339,886)	(368,295)	(228,985)	(937,166)	(2,363,086)
Cash payments for reinsurance premiums	-	-	(151,282)	(151,282)	(983,761)
Cash payments for administrative expenses	-	(740,647)	(715,177)	(1,455,824)	(432,665)
Cash payments for claims expenses	-	-	(596,561)	(596,561)	(15,027,719)
Cash payments to other suppliers for goods and services	(555,402)	-	-	(555,402)	(816,637)
Net Cash Provided By (Used In) Operating Activities	425,273	61,306	575,721	1,062,300	(4,002,646)
Cash Flows From Non-Capital Financing Activities:					
Property taxes collected	-	-	-	-	1,052,700
Cash advances to other funds	(4,475)	-	-	(4,475)	-
Transfers in from primary government	-	1,873	500	2,373	2,009,606
Transfers out to other funds	-	(73,090)	(2,206)	(75,296)	(9,475)
Intergovernmental sources (uses)	(5,631)	3,000	-	(2,631)	85,335
Net Cash Provided By (Used In) Non-Capital Financing Activities	(10,106)	(68,217)	(1,706)	(80,029)	2,085,466
Cash Flows From Capital and Related Financing Activities:					
Proceeds from (payments) on advances	(50,000)	-	-	(50,000)	-
Principal paid on notes payable	-	(1,424)	-	(1,424)	-
Principal paid on lease liability	(27,585)	-	-	(27,585)	-
Interest paid on long-term debt	(22,876)	(138)	-	(23,014)	-
Sale of capital assets	-	86,875	-	86,875	-
Purchase/construction of capital assets	(8,900)	-	-	(8,900)	(4,298)
Net Cash Provided By (Used In) Capital and Related Financing Activities	(109,361)	85,313	-	(24,048)	(4,298)
Cash Flows From Investing Activities:					
Purchase of investment securities	(335,061)	(121,690)	(4,922,456)	(5,379,207)	646,640
Sale of investment securities	2,892	3,729	4,242,124	4,248,745	-
Interest on investments	3,144	1,077	117,227	121,448	145,735
Net Cash Provided By (Used In) Investing Activities	(329,025)	(116,884)	(563,105)	(1,009,014)	792,375
Change in Cash and Cash Equivalents	(23,219)	(38,482)	10,910	(50,791)	(76,403)
Cash and Cash Equivalents:					
Beginning of year	30,560	47,924	125,847	204,331	113,099
End of year	\$ 7,341	\$ 9,442	\$ 136,757	\$ 153,540	\$ 36,696

(Continued)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022 (Continued)

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Larchmont Golf Course	RSID Funds	Workers' Compensation	Total	
Reconciliation of Operating Income (Loss) to Cash Provided By (Used In)					
Operating Activities:					
Operating income (loss)	\$ 278,042	\$ (34,738)	\$ 614,605	\$ 857,909	\$ (4,577,439)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) by operating activities:					
Depreciation and amortization	172,289	80,440	-	252,729	16,688
Change in assets and liabilities:					
Accounts receivable	-	13,207	(24,153)	(10,946)	690
Contributions receivable	-	-	-	-	(54,477)
Rebates receivable	-	-	734	734	3,684
Due from Missoula County wellness fund	-	-	-	-	30,155
Prepaid costs	-	-	25,202	25,202	(1,161)
Inventory	(1,022)	-	-	(1,022)	-
Pension and OPEB deferred outflows	12,814	6,150	5,968	24,932	(33,307)
Payables	(1,312)	(9,674)	4,006	(6,980)	275,695
Accrued liabilities	4,155	48,896	-	53,051	10,316
Contributions paid in advance	-	-	-	-	16,328
Estimated claims liability	-	-	(26,000)	(26,000)	321,510
Compensated absences	-	-	18,864	18,864	11,021
Net pension and OPEB liability	(105,152)	(123,132)	(94,116)	(322,400)	(573,173)
Pension and OPEB deferred inflows	65,459	80,157	50,611	196,227	550,824
Net Cash Provided By (Used In) Operating Activities	<u>\$ 425,273</u>	<u>\$ 61,306</u>	<u>\$ 575,721</u>	<u>\$ 1,062,300</u>	<u>\$ (4,002,646)</u>
					(Concluded)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2022

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Total
Assets			
Cash and cash equivalents	\$ -	\$ 517,492	\$ 517,492
Cash with fiscal agents	15,570	-	15,570
Property taxes receivable, net	6,885,055	-	6,885,055
Other assets	11,123,700	-	11,123,700
Investments:			
Securities	-	9,721,363	9,721,363
Money markets	-	194,254	194,254
Repurchase agreements	-	15,932,991	15,932,991
STIP	-	93,934,259	93,934,259
Total Assets	18,024,325	120,300,359	138,324,684
Liabilities			
Accounts payable	17,352,587	-	17,352,587
Other liabilities	7,936,387	-	7,936,387
Total Liabilities	25,288,974	-	25,288,974
Net Position			
Restricted for:			
Other governments and organizations	(7,264,649)	-	(7,264,649)
Participants in investment pool	-	120,300,359	120,300,359
Total Net Position	\$ (7,264,649)	\$ 120,300,359	\$ 113,035,710

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

YEAR ENDED JUNE 30, 2022

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Total
Additions:			
Interest earnings	\$ 351,092	\$ 94,238	\$ 445,330
Property tax collections for other governments	11,946,176	-	11,946,176
Other revenues	18,671	-	18,671
Participants' investments in pool	-	388,212,656	388,212,656
Total additions	12,315,939	388,306,894	400,622,833
Deductions:			
Distributions to other governments and organizations	20,326,326	-	20,326,326
Distribution to investment pool participants	-	390,496,208	390,496,208
Total deductions	20,326,326	390,496,208	410,822,534
Increase (Decrease) in Fiduciary Net Position	(8,010,387)	(2,189,314)	(10,199,701)
Fiduciary Net Position:			
Beginning of year	745,738	122,489,673	123,235,411
End of year	<u>\$ (7,264,649)</u>	<u>\$ 120,300,359</u>	<u>\$ 113,035,710</u>

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

1. Summary of Significant Accounting Policies

The financial statements of Missoula County, Montana (County) have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) as set forth by standards established by the Governmental Accounting Standards Board (GASB). Consequently, these financial statements reflect the provisions of GASB Statement No. 34, *“Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments,”* as amended.

Reporting Entity

The 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: criminal justice, public safety, public works, public health, social and economic services, culture and recreation, housing and community development, conservation of natural resources, and general government services. As required by GAAP, the accompanying financial statements present the County (the primary government) and its component units. The component units discussed in the following paragraphs are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Component Units

Blended Component Units - The following organizations are included in the accompanying financial statements as blended component units. The financial accountability for these entities lies with the County, and the Board can impose its will on these entities.

Missoula County Employee Benefits Plan

The Board of County Commissioners (Board) serves as the governing board for the Missoula County Employee Benefits Plan. The Plan is managed by the County's Risk Manager. The operations of the Plan are reported in a separate Internal Service Fund.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Seeley Lake Refuse District

The Board serves as the governing board for the Seeley Lake Refuse District (District). The District is managed by the County's Public Works Department. The operations of this District are reported as a Special Revenue Fund.

Larchmont Golf Course

The Board serves as the governing board of Larchmont Golf Course. The golf course is managed by a seven-member advisory board who are appointed by the Board of the County. The course is required to remit 10% of golf course sales and 3% of concession sales to the County annually. The operations of the golf course are reported in a separate Enterprise Fund. In January 2024 the County took over operations of the Larchmont Golf Course.

Missoula Development Authority

The Missoula Development Authority (Authority) is governed by the Board of the County and was created to develop a business park. County management has operational responsibility for the Authority. The Authority, which was formed in 1992, is financed by tax increment in two districts: the Missoula Airport Industrial District and the Missoula County Technology District, whereby property taxes attributable to increases in taxable valuation of the properties within the district are utilized for debt service and operations. The Authority is accounted for in two Special Revenue Funds: MDA Airport Industrial District and MDA Technology District.

Discretely Presented Component Units - The component unit columns in the government-wide financial statements include the financial data of the County's discretely presented component units. These are reported in separate columns to emphasize that they are legally separate from the County.

Missoula Aging Services

Missoula Aging Services is a nonprofit corporation whose purpose is the development and operation of programs for the benefit of senior citizens. Missoula Aging Services' Board of Directors is appointed by and serves at the will of the Board of the County. Missoula Aging Services prepares its separately issued financial statements on the basis of GASB Statement No. 34, using accounting principles applicable to enterprise

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

funds. The complete financial statements for the Missoula Aging Services can be obtained from Missoula Aging Services, 337 Stephens, Missoula, MT 59801.

Partnership Health Center

The Partnership Health Center, Inc. (Center) is a nonprofit corporation organized for the purpose of providing health services to the medically underserved in the County. The Center's board is comprised of representatives of local health care providers and consumers and is not controlled by the County. However, under terms of an agreement between the Center and the County, the County has management control over all fiscal and personnel matters of the Center. Under this agreement, Center employees are considered County employees and are subject to County personnel policies. In addition, the County Commissioners are responsible for adopting the Center's annual budget. Lastly, the County provides risk management oversight, and indemnification for the Center and its governing board. The Center prepares its separately issued financial statements on the basis of GASB Statement No. 34, using accounting principles applicable to enterprise funds. Complete financial statements of the Partnership Health Center, Inc. can be obtained from the organization at 401 W Railroad St., Missoula, Montana 59802.

Related Organizations

The following are organizations that have the majority of their governing Board appointed by the County Commission, without the County being financially accountable for the organization:

- Missoula County Airport Authority
- Lolo Mosquito District

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The statement of activities demonstrates the degree to which the direct expenses of a government function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County's policy is to allocate indirect costs to a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule, the effect of the interfund activity has been eliminated for the government-wide financial statements.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The County has elected to report all enterprise funds as major.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide and Governmental Funds

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, similar to the proprietary funds, fiduciary funds, and the component unit financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the fiscal period, except for tax

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

receipts, which are recorded as revenue when received. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including lease liabilities, as well as expenditures related to pensions, post-employment benefits, leases, compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right-to-use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, licenses, and interest associated within the current 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 assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

Under the terms of grant agreements and State law, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues. In accordance with provisions of Montana statutes, the County finances both capital improvements and certain services deemed to benefit specific properties by levying special assessments against the benefited properties. Special assessments are levied against property in a manner similar to ad valorem property taxes.

Unearned revenues arise when resources are received by the County before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the County has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

The County reports the following major governmental funds:

General. The General Fund accounts for all activities not accounted for by other funds of the County. The principal source of revenue for this fund is property taxes.

Public Safety Sheriff. The Public Safety Sheriff Fund accounts for the operations of the Missoula County Sheriff Department. The primary sources of revenue for this fund are property taxes and intergovernmental revenue from other governmental entities.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Public Safety Detention. The Public Safety Detention Fund accounts for the operations of the Missoula County Detention Facility. The primary sources of revenue for this fund are property taxes and prisoner board for inmates of other governmental entities.

Health. The Health Fund accounts for operations of the Missoula County Health Department. The primary source of revenue for this fund is government grants.

Cares Act. The Cares Act Fund accounts for operations of Missoula County related to the COVID-19 pandemic. Funds accounted for in this fund have been reimbursed by the government for eligible expenditures related to the CARES Act.

American Rescue Plan. The American Rescue Plan Fund accounts for revenue received from other governmental entities. The primary source of revenues for this fund are grants and other intergovernmental revenues from other governmental entities.

RSID Debt Service. The RSID Debt Service Fund accounts for the activities of rural special improvement districts for which construction has been completed and principal and interest payments are now required on construction bonds. The primary source of revenue for this fund is special assessments.

Proprietary Funds

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.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for Larchmont Golf Course, Telephone Services, Information Services Operations, self-insurance programs, and special assessments for RSID funds. Operating expenses are necessary costs incurred to provide the goods or services that is the primary activity of the fund. Revenues and expenses which do not meet this criterion are considered non-operating and reported as such. Property taxes associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenue in the current fiscal period.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The County reports the following major enterprise funds:

Larchmont Golf Course. The Larchmont Golf Course Fund is used to account for the activities of the County's 18-hole public golf course.

RSID Funds. The RSID Fund is used to account for the activities of the Rural Special Improvement Districts.

Workers' Compensation Group Insurance Authority. The Workers' Compensation fund accounts for the County's self-insured workers' compensation program and related debt issues.

Additionally, the County reports the following fund types:

Internal Service. Internal service funds are used to 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. These funds include the Risk Management, Health Insurance, Telephone Services, Excess Loss, and Information Services Operations funds. Risk Management is financed principally through property taxes, while Health Insurance, Workers' Compensation, Telephone Services, Excess Loss, and Information Services Operations are financed primarily through charges to other funds and departments of the County or its employees.

Fiduciary Funds. Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governments. Custodial 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. Custodial funds are used to report fiduciary activities that are not required to be reported in pension, investment, or private purpose trust funds. The County uses custodial funds to account for assets held for other agencies including the State of Montana, City of Missoula, local school districts, post-employment benefits, and other local governments.

Fiduciary funds use the economic resources measurement focus and the accrual basis of accounting. Custodial funds have no measurement focus.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statements of cash flows, the proprietary and internal service funds consider all cash to be cash equivalents. A portion of funds held in the County's cash management pools are considered cash equivalents. Interest and dividends reinvested into separate investment trust accounts are not considered cash equivalents.

Generally, except for certain specific bank deposits and investments held separately on behalf of health benefits and workers' compensation funds, cash resources of the individual funds are combined to form a pool of cash and investments that is managed by the Chief Financial Officer. Investments of the pooled cash consist primarily of certificates of deposit and investments with the State of Montana short-term investment pool (STIP). Interest income earned as a result of pooling is distributed monthly to the appropriate funds based on the average daily balance of cash in each fund. Bank overdrafts are reported as a liability.

State law requires bank balances to be secured at 50% if the banking institution has a net worth to total assets ratio of 6% or more; secured at 100% if less than 6 percent. At June 30, 2022, 100% of the County's bank deposits were covered by FDIC insurance.

The County's current banking contract requires deposits and overnight repurchase agreements to be 103% secured by collateral. Overnight repurchase agreement collateral cannot have a maturity date greater than five years. Collateral for overnight repurchase agreements must be U.S. government and U.S. agency obligations.

There were no deposit transactions during the year that were in violation of either the statutes or the policy of the County.

Investments

Investments are reported at fair value, although certain investments and bank deposits are reported at cost or amortized cost. The following presents the basis of valuation for the County's deposits and investments:

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Description of Deposit or Investment	Basis of Valuation
Pooled and non-pooled demand deposits	Cost
Non-negotiable certificates of deposit	Cost
Bank repurchase agreements	Cost
Government agency securities and notes	Fair Value
State Short-Term Investment Pool (STIP)	Share Price (Fair Value)
Land held for resale	Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to their fair value measurements requires judgment and considers factors specific to each asset or liability.

Under the County's investment policy and as authorized by Montana law, the County is restricted to investing funds in specific types of investment instruments listed below:

- U.S. government and U.S. agency obligations,
- interest-bearing savings accounts, certificates of deposits and time deposits insured by the Federal Deposit Insurance Corporation or which are fully collateralized,
- short-term discount obligations of the Federal National Mortgage Association or in shares of savings and loan associations insured by the Federal Savings and Loan Insurance Corporation and its successor,
- State of Montana Short-term Investment Pool and repurchase agreements where there is a master repurchase agreement.

The County's investment policy limits investment maturities to no greater than one year from the date of purchase unless tied to a specific cash flow. Investments are made on a competitive basis after receiving three bids from qualified investment companies.

There were no investment transactions during the year that were in violation of either the statutes or the policy of the County.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Legally separate entities that are not part of the County reporting entity are permitted to participate in the investment pool, and those entities' portion of the investment pool is reported in a custodial fund. The investment pool is managed in accordance with the County's stated investment policy. There is no external regulatory oversight for the investment pool. Fair value, to the extent applicable, is determined on a monthly basis. Investments and withdrawals from the pool are based on the underlying value of the deposits and investments (cost or share price, as applicable). The County has not obtained any legally binding guarantees to support the value of the pool, and there are no involuntary participants.

Investment income, which includes realized gains and losses and the change in the fair value of investments, is recognized on the modified accrual basis for internal governmental funds and on the accrual basis for custodial funds. Investment income is allocated directly to funds holding specific investments. Investment income on pooled investments is allocated to funds and participating external entities on the basis of beginning of month balances.

Receivables and Payables

All trade, taxes, and assessment receivables are shown net of an allowance for uncollectible amounts. There is no allowance for uncollectible accounts on trade receivables as of June 30, 2022.

Property tax levies are set on or before the second Monday in August, in connection with the budget process. Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal amounts on November 30 and the following May 31. After those dates, they become delinquent (and a lien upon 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.

Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally in 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 no later than November 30.

An allowance for uncollectible taxes is provided based upon an analysis of historical trends. The estimated uncollectible amount at June 30, 2022 is \$286,573.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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

	Taxable Valuation	Valuation of Tax Increment	Value of Mill	Mills Levied
County-wide levies	\$ 292,526,081	\$ 159,599,514	\$ 292,526	188.32
Unincorporated levies	\$ 116,713,166	\$ 767,729	\$ 116,713	40.43

The County-wide value includes \$12,051,774, which is the incremental value of property within the City of Missoula tax increment districts. Both the County-wide and unincorporated values include \$875,021, \$333,408 the incremental value of property in the Technology District; \$375,528, the incremental value of property in the Bonner Mill Industrial District; and \$166,085, the incremental value of property in the Bonner West Log Yard Targeted Economic Development Districts. Taxes on that value accrue to the tax increment district, not to the usual taxing authorities, 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 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 inflation for the past three years based on the consumer price index, and certain other exceptions.

Inventories

Inventories of materials and supplies are valued at cost (first-in, first-out), which is lower than market. Inventory in the General Fund and Special Revenue Funds consists of expendable materials and supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories are equally offset by nonspendable fund balance in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of current assets.

Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

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costs are valued at cost and include prepaid insurance. Prepaid costs are recorded as expenditures or expenses as policies expire. Reported prepaid costs are equally offset by nonspendable fund balance to indicate that they do not constitute "available spendable resources" even though they are a component of current assets.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets used in governmental fund types are recorded as expenditures in the governmental funds and capitalized in the statement of net position. Capital assets of the proprietary funds are capitalized in the fund in which they are used.

All purchased capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available (except for the intangible right-to-use lease assets, the measurement of which is discussed under Leases below). Donated capital assets are valued at acquisition value on the date donated. The County considers capital assets and infrastructure to be assets with an initial cost greater than or equal to \$5,000 and an estimated life of more than one year.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend asset lives, are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of all governmental fund capital assets, except land, easements, and construction in progress, is charged as an expense to the proper function in the government-wide statement of activities, but not in the governmental fund statements in accordance with GAAP. Depreciation of all capital assets, except land, easements, and construction in progress, used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on the proprietary funds' statement of net position. However, it is shown net of the asset's installed cost on the statement of net position for all fund types presented.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings and improvements	40 years
Improvements other than buildings	30 years
Equipment, furniture, and fixtures	5-10 years
Infrastructure	20 years

Unavailable Revenue

Unavailable revenue results when asset recognition criteria have been met and when revenue recognition criteria have not been met. Revenue recognition criteria are met when the receivable is collected within 60 days after the end of the fiscal year, except for property taxes which are recognized when received.

Compensated Absences

Under terms of state law and various union contracts, County employees are granted vacation, sick, and other leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days and for 25 percent of accumulated sick leave. In the governmental funds, compensated absences are reported when paid or matured (i.e., unused reimbursable leave outstanding after employee separation from service).

For the government-wide financial statements and the proprietary funds, compensated absences to be funded from future resources are reflected as liabilities to the extent they are vested.

Self-Insurance Accruals

Expenses are accrued for estimated claims reported but unpaid at year-end and for health benefits and workers' compensation claims incurred but unreported. Incurred but unreported claims, in aggregate, are not material for risk management.

Long-Term Obligations

In the government-wide financial statements and in the proprietary fund financial statements, long-term debt, and other long-term obligations, such as notes payable, are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds, on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Discounts on debt issuances are reported as other financing uses, while bond premiums are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Advances Payable

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.”

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets and/or fund balance that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets and/or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

MISSOULA COUNTY, MONTANA

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YEAR ENDED JUNE 30, 2022

Deferred Inflows and Outflows of Resources Related to Pensions and OPEBs

The County participates in three cost-sharing defined benefit pension plans administered by the Public Employees Retirement Board (PERB). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement System (PERS), Sheriffs' Retirement System (SRS), Teachers' Retirement System (TRS), and additions to/deductions from PERB's fiduciary net position have been determined on the same basis as they are reported by PERB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The County also participates in a defined contribution plan offered by PERB. There is no liability associated with this type of pension plan unless the County fails to pay the required contributions. The County has paid all required contributions.

The County accounts for postemployment benefit obligations in accordance with GASB Statement No. 75, *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."* The County allows retirees, their dependents, and spouses to retain health insurance coverage under its plans. As of June 30, 2022, the County provides no explicit OPEB benefits.

Leases

Lessor

The County is a lessor for various noncancellable leases. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

MISSOULA COUNTY, MONTANA

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YEAR ENDED JUNE 30, 2022

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Lessee

The County is a lessee for various noncancellable leases. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide and proprietary statements of net position. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets, and lease liabilities as a lease payable on the statement of net position.

Short-term leases, or leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised, are not recognized as a lease liability and lease asset on the statement of net position. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. An asset is recognized if payments are made in advance or a liability for rent due if payments are to be made subsequent to the reporting period.

Refunding Transactions

A deferred charge on funding reported in the government-wide and proprietary statements of net position results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and recognized over the shorter of the life of the refunded or refunding debt.

Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- Nonspendable – This category represents funds that are not in spendable form and includes inventories.
- Restricted – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties.
- Committed – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the County's highest level of decision-making authority. Since the County Commission is the highest level of decision-making authority for the County, they can make such commitment through a resolution prior to the end of the fiscal year. A commitment can only be modified or removed by an equal action of the County Commission.

MISSOULA COUNTY, MONTANA

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- Assigned – This category represents intentions of the County to use the funds for specific purposes but do not meet the criteria to be classified as committed. The County Commission, has, by resolution, authorized the County Administration to assign fund balance.
- Unassigned – This category includes balances that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the General Fund. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed restricted, committed, or assigned balances in other funds, a negative unassigned fund balance is reported.

When both restricted and unrestricted resources are to be used for the same purpose, the County adopted a spending policy for expenditure order for resource categories (unless the County has provided otherwise in its commitment or assignment actions):

General Fund and Special Revenue Funds:

First: Restricted

Second: Committed

Third: Assigned

Fourth: Unassigned

Debt Service and Capital Projects Funds:

First: Assigned

Second: Committed

Third: Restricted

Fourth: Unassigned

The County does not maintain a stabilization fund or have a minimum fund balance policy. Some governmental funds of the County have a deficit fund balance at June 30, 2022. This deficit will be financed through future revenues of the fund and through transfers from the General Fund.

Net Position

Accounting standards require the classification of net position into these components – net investment in capital assets; restricted; and unrestricted. These classifications are defined below:

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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- Net investment in capital assets – The net investment in capital assets component of net position consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

Net investment in capital assets is calculated as follows:

	Governmental Activities	Business-Type Activities
Capital assets:	\$ 261,032,199	\$ 9,795,715
Less: accumulated depreciation/amortization	(81,518,417)	(6,202,268)
Less: outstanding principal of capital-related borrowings	(114,850,890)	-
Plus: capital-related deferred inflows / (outflows)	(418,984)	-
Plus: unspent proceeds on capital-related borrowings	6,819,618	-
	<u>\$ 71,063,526</u>	<u>\$ 3,593,447</u>

- Restricted – the restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. Two categories are used to further describe restricted net position:
 - Expendable – can be expended in compliance with the external restriction
 - Nonexpendable – net position that is required to be retained in perpetuity
 - Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.
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MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Grant Revenue

The County recognizes grant income on government-mandated and voluntary non-exchange transactions when all eligibility requirements have been met. Cash or other assets provided in advance are reported as unearned grant revenue until all eligibility requirements have been met.

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Outstanding receivables and payables are classified as "due to\from other funds" or "advances to\from other funds" on the fund balance sheets. All amounts are eliminated in the government-wide statement of net position other than any outstanding balances between governmental-type and business-type activities that are classified as "internal balances."

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund, and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used are reported as transfers.

Transactions occurring between the County (primary government) and its discretely presented component units are recorded as revenues and expenses.

Budgets

As provided by state law, the County follows these procedures to develop the budget information reflected in the financial statements:

- (1) Prior to the first Monday in July, a proposed operating budget is submitted to the County Commissioners for the fiscal year commencing July 1st. The operating budget includes proposed expenditures and the means of financing them.
 - (2) Public hearings are conducted to obtain taxpayer comments.
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MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

- (3) Within 45 calendar days of receipt of certified taxable values from the Montana Department of Revenue, the budget is legally enacted through an official resolution of adoption.

The appropriated budget is prepared by fund, department, and division. County departments may spend up to the appropriation limit within each division. Although the legal level of budget appropriation is the fund level, a management plan is prepared by fund, department, division, and line item. The County maintains budgetary controls whose objective is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Commission.

Budgets cannot be increased except by:

- (a) a public emergency which could not have been reasonably foreseen at the time of adoption of the original budget;
- (b) debt service funds for obligations related to debt approved by the governing body;
- (c) trust funds for obligations authorized by trust covenants;
- (d) for federal, state, local, or private grants and shared revenue accepted and approved by the governing body;
- (e) for special assessments approved by the governing body;
- (f) the proceeds from the sale of land;
- (g) for gifts or donations; or
- (h) money borrowed during the fiscal year.

Budget transfers may be made between and among the general classifications of salaries and wages, operations and maintenance, and capital outlay upon a resolution adopted by the governing body; however, no budget transfer can increase an individual salary. Expenditures may not legally exceed appropriations for an individual fund. The level of budgetary control, at which the governing body must approve over-expenditures or transfers of appropriations, is established within an individual fund and each department of the General Fund by the three categories referenced above.

Annual appropriated budgets are adopted for all funds with anticipated expenditures.

Individual fund budgetary amounts equal appropriation amounts. All annual appropriations lapse at the end of the year. The amounts reported as the original budget amounts represent the original adopted budget. The amounts reported as final budget amounts represent the final budget, including all amendments and modifications. Supplemental appropriations were generally made for unanticipated state and federal grants awarded during the year.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

For the year ended June 30, 2022, expenditures in the Public Safety Sheriff Fund, Public Safety Detention Fund, Health Fund, Cares Act Fund, American Rescue Plan Fund, and several nonmajor governmental funds exceeded appropriations. These overages were funded by excess revenues.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Adopted Pronouncements

GASB Statement No. 87, "*Leases*," requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The effects of this adoption were not material to beginning net position or fund balances and were adjusted through the statements of net position.

The following GASB Statements were also adopted for the year ended June 30, 2022: Statement Nos. 92 (Omnibus 2020), 97 (Deferred Compensation Plans), and 99 (Omnibus 2022 – paragraphs 26 through 32). These statements had no significant impact on the County's financial statements for the year ended June 30, 2022.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 91 (Conduit Debt Obligations), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), 99 (Omnibus 2022), 100 (Accounting Changes and Error Corrections), and 101 (Compensated Absences). Management has not yet determined the impact of these statements on the financial statements.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Restatement

The County reclassified the Workers' Compensation fund from an Internal Service Fund to Business-Type Activity fund to report the fund in accordance with GASB requirements. Additionally, the County restated net position as of June 30, 2021 as a result of ARPA funding recognized in the prior year in the amount of \$12,781,564 that was not spent. As such, funding should be reported as unearned revenue.

The overall change to net position for governmental and business-type activities as of June 30, 2021 as a result of the restatement as follows:

	Governmental Activities	Business-Type Activities
Net position at June 30, 2021, as previously presented	\$ 87,860,659	\$ 5,888,038
Net position restatement for:		
ARPA funding incorrectly reocognized	(12,781,564)	-
Workers' Compensation fund	(10,737,671)	10,737,671
	<u>\$ 64,341,424</u>	<u>\$ 16,625,709</u>

2. Cash and Cash Equivalents and Investments

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

	Primary Government	Custodial Funds	Component Units	Total
Cash on hand	\$ 7,938	\$ -	\$ -	\$ 7,938
Cash in pooled bank deposits	388,525	517,492	147,147	1,053,164
Cash in non-pooled bank deposits	2,514,985	-	39,582	2,554,567
Cash with fiscal agents	6,801,058	15,570	-	6,816,628
Pooled investments	67,918,967	119,782,867	31,410,599	219,112,433
Non-pooled investments	8,735,742	-	9,592,563	18,328,305
	<u>\$ 86,367,215</u>	<u>\$ 120,315,929</u>	<u>\$ 41,189,891</u>	<u>\$ 247,873,035</u>

MISSOULA COUNTY, MONTANA

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YEAR ENDED JUNE 30, 2022

Cash on Hand. Represents petty cash and change maintained by various departments.

Cash in pooled bank deposits. Cash in bank balances includes deposit items such as daily demand/time deposits, Treasury Money Market deposits, and fiscal agent deposits.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Along with limitations placed on investments by state law, the County minimizes custodial credit risk by restrictions set forth in County policy. County policy requires maintenance of a list of authorized institutions. These institutions have been selected through a formal procurement process that, in part, was made on the financial position of those institutions.

At June 30, 2022, the County's carrying amount and bank balance of demand deposits was \$90,831. The full amount is covered by federal depository insurance. The County has repurchase agreements totaling \$32,849,742 that are collateralized by securities held by the pledging financial institutions' trust department or agent.

Fiscal agent deposits of \$6,801,060 consist of deposits with trustees related to the payment of 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.

Interest Rate Risk – Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value.

As a means of limiting its exposure to interest rate risk (the risk that the fair value of investments could decrease in a rising interest rate environment), the County uses a laddering technique in which it purchases investments of varying maturities at varying times in order to keep the average maturity of the portfolio within the recommendations of the County's Investment Advisory Committee and the County's investment advisors. Additionally, the County's investment policy prohibits the County from having investments with maturities greater than five years.

Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The County's investment policies do not specifically address credit risk. However, they do address it indirectly by limiting investments to those described in Note 1.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

At June 30, 2022, the County's pooled and non-pooled investment balances were as follows:

Primary Government Investments:	Maturity in Years					No Maturity	Fair Value	Rating
	Less Than 1	1-2	2-3	3-4	4-5			
Government Money Market (Rated)	\$ 3,554,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,554,825	AA+
Certificates of Deposit	1,524,997	215,063	-	209,857	198,510	-	2,148,427	AA+
Vanguard Short-Term Federal Mutual Fund	886,614	-	-	-	-	-	886,614	AA+
Federal Home Loan Bank Notes- CMO	1,705,458	2,247,842	2,285,178	6,059,256	5,290,272	-	17,588,006	AA+
Federal Home Loan Mortgage Corp- CMO	486,640	-	-	-	-	-	486,640	AA+
Federal National Mortgage Assoc- CMO	249,882	465,303	367,368	190,300	-	-	1,272,853	AA+
Federal Ag Mortgage Corporation Notes	410,630	-	-	-	-	-	410,630	AA+
Federal Farm Credit	694,810	200,088	299,529	-	806,951	-	2,001,378	AA+
US Treasury Notes	3,669,891	-	-	-	-	-	3,669,891	AA+
US Treasury Bills	-	-	-	-	-	-	-	-
Federal Government Obligations	-	-	-	-	-	-	-	AA+
Short-term Investment Pool (STIP)	-	-	-	-	-	153,731,497	153,731,497	A
Repurchase Agreement	-	-	-	-	-	26,133,672	26,133,672	AA+
Total Primary Government	13,183,747	3,128,296	2,952,075	6,459,413	6,295,733	179,865,169	211,884,433	
Component Unit Investments:								
Government Money Market (Rated)	433,482	-	-	-	-	-	433,482	AA+
Certificates of Deposit	221,768	31,275	-	30,518	28,868	-	312,429	AA+
Federal Home Loan Bank Notes- CMO	-	-	37,270	650,527	769,323	-	1,457,120	AA+
Federal Home Loan Mortgage Corp- CMO	-	-	-	-	-	-	-	-
Federal National Mortgage Association Notes	-	-	-	-	-	-	-	-
Federal Ag Mortgage Corporation Notes	-	-	-	-	-	-	-	-
Federal Farm Credit Bank	-	-	-	-	117,349	-	117,349	AA+
US Treasury Notes	37,933	-	-	-	-	-	37,933	AA+
Short-Term Investment Pool (STIP)	-	-	-	-	-	22,513,459	22,513,459	A
Equity Mutual Funds	-	-	-	-	-	2,688,997	2,688,997	NR
Repurchase Agreement	-	-	-	-	-	3,800,418	3,800,418	AA+
Total Component Unit	693,183	31,275	37,270	681,045	915,540	29,002,874	31,361,187	
Total	\$ 13,876,930	\$ 3,159,571	\$ 2,989,345	\$ 7,140,458	\$ 7,211,273	\$ 208,868,043	\$243,245,620	

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

At June 30, 2022, investments by fair value level are as follows:

	Fair Value	Level 1	Level 2	Level 3
Money Market Funds	\$ 3,554,826	\$ 3,554,826	\$ -	\$ -
Repurchase Agreements	26,133,672	26,133,672	-	-
Certificates of Deposit	2,148,426	-	2,148,426	-
Fixed Government Securities	22,646,121	-	22,646,121	-
US Treasury Notes	3,669,891	-	3,669,891	-
US Treasury Bills	-	-	-	-
Investment in Land Held for Resale	-	-	-	-
Total investments by fair value level	<u>58,152,936</u>	<u>\$ 29,688,498</u>	<u>\$ 28,464,438</u>	<u>\$ -</u>

Investments measured at the
net asset value (NAV):

State of Montana Short-Term

Investment Pool (STIP) 153,731,497

Total investments measured at
fair value \$ 211,884,433

These investments have credit risk measured by major credit rating services (the ratings in the preceding table are from Standard & Poor's Corporation or Moody's Investment Services). Although the STIP investments have been rated by investment security type, STIP, as an external investment pool, has not been rated. All of the investments in the schedule are uninsured and unregistered with the pledging financial institution's trust department or agent holding the invested funds in the County's name, except for STIP because those securities are not used as evidence of the investments.

The State Short-Term Investment Pool (STIP) is an external investment pool managed and administered under the direction of the Montana Board of Investments (BOI) as statutorily authorized by the Unified Investment Program. It is a commingled pool for investment purposes and participant-requested redemptions from the pool are redeemed the next business day. The fair value of the investments in this category have been determined using the NAV per share (or its equivalent) of the investment. Refer to the fair value measurement note disclosures within BOI's annual financial statements (www.investmentmt.com) for the underlying investments within the fair value hierarchy.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The external investment pool managed by the County is 78.42% invested in STIP and 13.33% invested in repurchase agreements. For the year ended June 30, 2022, STIP's average investment return was 0.246%.

3. Interfund Receivables, Payables, and Transfers

The County uses interfund transfers for regular recurring internal charges, such as debt service, supplies and materials, and services provided. The composition of internal balances on the statements of revenues, expenditures, and changes in fund balances/net position is as follows:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ 3,333,252	\$ (1,705,164)
Public Safety Sheriff	588,993	(843,993)
Public Safety Detention	2,022,675	(482,821)
Health	3,162,666	(6,500)
Cares Act	-	(2,837,959)
American Rescue Plan	-	(4,816,193)
RSID Debt Service	-	-
Other governmental funds	<u>11,187,412</u>	<u>(11,529,801)</u>
Total governmental funds	<u>20,294,998</u>	<u>(22,222,431)</u>
Proprietary Funds:		
Larchmont Golf Course	-	-
RSID Funds	1,873	(73,090)
Workers' Compensation	500	(2,206)
Internal Service	<u>2,009,606</u>	<u>(9,475)</u>
Total proprietary funds	<u>2,011,979</u>	<u>(84,771)</u>
Custodial Funds:	<u>225</u>	<u>-</u>
	<u>\$ 22,307,202</u>	<u>\$ (22,307,202)</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Interfund receivables and payables for funds that incur negative cash balances due to expenditures exceeding revenues for a short time period. Balances due to/from other funds at June 30, 2022 consist of the following:

<u>Funds</u>	<u>Due From</u>	<u>Due To</u>
Governmental Funds:		
General	\$ 4,683,770	\$ -
Public Safety Sheriff	-	90
Health	-	2,113,459
Cares Act	4,723,795	-
Other governmentla funds	<u>3,759,838</u>	<u>11,120,029</u>
Total governmental funds	13,167,403	13,233,578
Proprietary Funds:		
Larchmont Golf Course	<u>66,175</u>	<u>-</u>
Total proprietary funds	<u>66,175</u>	<u>-</u>
	<u>\$ 13,233,578</u>	<u>\$ 13,233,578</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

4. Loans and Notes Receivable

Loans and notes receivable recorded in governmental activities at June 30, 2022 consist of:

Missoula Area Youth Hockey Association:

Variable interest due annually, all principal and interest due July 1, 2024	\$	135,000
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Variable interest due annually, all principal and interest due July 10, 2026		215,000
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Mountain Water Company:

Contracts for sale of water lines, 0% interest, varying amounts due annually with remainder due at varying dates through July 2049		550,667
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Seeley Lake Fire:

Variable interest rate, \$3,333 principal due semiannually from February 2010 through February 2025		21,418
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Homewood:

3%, \$337 due monthly from January 2014 through February 2028 with the balance due March 2028		62,276
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Western Cider:

5%, \$21,637 due annually through January 2028		92,732
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Missoula Institute for Sustainable Transportation:

4%, \$22,956 due annually through April 2037		87,041
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Fat & Acid, LLC:

5.25%, \$1,862 due monthly through June 2029		138,175
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Lolo RSID:

1%, due in varying amounts through April 2030		11,745
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Total Loans and Notes Receivable	\$	<u>1,314,054</u>
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MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The schedule of future payments to be received for the loans is as follows:

Year Ending June 30,	Governmental Funds	
	Principal	Interest
2023	\$ 713,043	\$ 27,673
2024	176,864	21,938
2025	103,734	14,930
2026	101,471	10,353
2027	42,953	7,044
2028-2032	140,425	13,436
2033-2037	35,564	3,739
	<u>\$ 1,314,054</u>	<u>\$ 99,113</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

5. Capital Assets

Capital asset activity for the year ended June 30, 2022 for the primary government was as follows:

Primary Government	Beginning Balance	Increases/Other Adjustments	Decreases/Other Adjustments	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 8,280,853	\$ 385,289	\$ (276,727)	\$ 8,389,415
Construction in progress	69,346,074	15,691,154	(385,289)	84,651,939
Total capital assets, not being depreciated	77,626,927	16,076,443	(662,016)	93,041,354
Capital assets, being depreciated:				
Buildings	64,883,239	17,204	(3,002,573)	61,897,870
Equipment	32,576,262	2,131,478	(2,179,215)	32,528,525
Infrastructure	70,946,598	-	(12,366)	70,934,232
Right-to-use lease assets	2,379,945	250,273	-	2,630,218
Total capital assets, being depreciated	170,786,044	2,398,955	(5,194,154)	167,990,845
Less: accumulated depreciation/amortization:				
Buildings	(22,955,175)	(1,847,081)	944,628	(23,857,628)
Equipment	(27,070,180)	(1,849,953)	2,116,102	(26,804,031)
Infrastructure	(28,441,047)	(2,051,496)	12,366	(30,480,177)
Right-to-use lease assets	-	(376,581)	-	(376,581)
Total accumulated depreciation/amortization	(78,466,402)	(6,125,111)	3,073,096	(81,518,417)
Total capital assets, being depreciated, net	92,319,642	(3,726,156)	(2,121,058)	86,472,428
Total capital assets	\$ 169,946,569	\$ 12,350,287	\$ (2,783,074)	\$ 179,513,782

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

	Beginning Balance	Increases/Other Adjustments	Decreases/Other Adjustments	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,049,212	\$ -	\$ -	\$ 1,049,212
Construction in progress	553,083	-	-	553,083
Total capital assets, not being depreciated	1,602,295	-	-	1,602,295
Capital assets, being depreciated:				
Buildings and improvements	1,626,793	-	-	1,626,793
Improvements other than buildings	5,439,313	-	(148,223)	5,291,090
Equipment, furniture, and fixtures	1,217,049	8,900	(5,500)	1,220,449
Right-to-use lease equipment	55,088	-	-	55,088
Total capital assets, being depreciated	8,338,243	8,900	(153,723)	8,193,420
Less: accumulated depreciation/amortization:				
Buildings and improvements	(1,160,603)	(36,812)	-	(1,197,415)
Improvements other than buildings	(3,821,525)	(127,312)	61,348	(3,887,489)
Equipment, furniture, and fixtures	(1,034,259)	(68,244)	5,500	(1,097,003)
Right-to-use lease equipment	-	(20,361)	-	(20,361)
Total accumulated depreciation/amortization	(6,016,387)	(252,729)	66,848	(6,202,268)
Total capital assets, being depreciated, net	2,321,856	(243,829)	(86,875)	1,991,152
Total capital assets	\$ 3,924,151	\$ (243,829)	\$ (86,875)	\$ 3,593,447

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General Government	\$ 1,114,464
Criminal Justice	10,909
Public Safety	1,532,610
Public Works	2,994,917
Public Health	128,211
Social and Economic Services	30,917
Culture and Recreation	135,180
Housing & Community Development	<u>177,903</u>
Total depreciation/amortization expense - governmental activities	<u><u>\$ 6,125,111</u></u>
Business-type activities:	
Larchmont Golf Course	\$ 172,289
RSIDs	<u>80,440</u>
Total depreciation/amortization expense - business-type activities	<u><u>\$ 252,729</u></u>

Depreciation and amortization of capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Discretely Presented Component Units

Activity for the Missoula Aging Services for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 132,000	\$ -	\$ -	\$ 132,000
Capital assets, being depreciated:				
Buildings	2,149,954	100,790	-	2,250,744
Equipment	113,712	-	(62,281)	51,431
Total capital assets, being depreciated	2,263,666	100,790	(62,281)	2,302,175
Less: accumulated depreciation:				
Total accumulated depreciation	(1,199,567)	(72,176)	62,281	(1,209,462)
Total capital assets, being depreciated, net	1,064,099	28,614	-	1,092,713
Total capital assets	\$ 1,196,099	\$ 28,614	\$ -	\$ 1,224,713

Activity for the Partnership Health Center for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 449,020	\$ 121,134	\$ -	\$ 570,154
Construction in progress	-	63,122	-	63,122
Total capital assets, not being depreciated	449,020	184,256	-	633,276
Capital assets, being depreciated:				
Buildings	16,756,948	354,971	-	17,111,919
Machinery and equipment	2,421,779	127,139	(461,687)	2,087,231
Right-of-use leased equipment	1,218,269	-	-	1,218,269
Total capital assets, being depreciated	20,396,996	482,110	(461,687)	20,417,419
Less: accumulated depreciation/amortization:	(6,150,883)	(663,316)	459,795	(6,354,404)
Total capital assets, being depreciated, net	14,246,113	(181,206)	(1,892)	14,063,015
Total capital assets	\$ 14,695,133	\$ 3,050	\$ (1,892)	\$ 14,696,291

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

6. Long-Term Liabilities

Financed Purchase

In September 2013, the County entered into a financed purchase agreement as lessee for financing courthouse renovations. The lease qualifies as a finance purchase and the agreement stipulates a minimum lease payment of approximately \$379,243, including interest at a rate of 2.98%, for a term of fifteen years. Capital assets – buildings include \$9,000,000 as a financed purchase. The balance as of June 30, 2022 is \$4,452,085.

In October 2019, the County entered into a financed purchase agreement as lessee for financing the election building. The lease qualifies as a finance purchase and payments vary by month. Payments include interest at a rate of 3.35%, for a term of twenty years. Capital assets – buildings include \$3,844,000 as a financed purchase. The balance as of June 30, 2022 is \$3,635,000.

Future minimum lease payments are as follows:

Fiscal Year Ended	Principal	Interest	Total
2023	\$ 774,477	\$ 248,593	\$ 1,023,070
2024	799,405	224,791	1,024,196
2025	822,902	200,235	1,023,137
2026	848,983	174,944	1,023,927
2027	874,668	148,867	1,023,535
2028-2032	2,019,650	445,633	2,465,283
2033-2037	1,079,000	247,399	1,326,399
2038-2039	868,000	59,127	927,127
Total	<u>\$ 8,087,085</u>	<u>\$ 1,749,589</u>	<u>\$ 9,836,674</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

General Obligation Bonds

As of June 30, 2022, the outstanding general obligation indebtedness of the County was as follows:

Governmental Activities:

\$3,325,000 General Obligation Bonds Series 2010 issued September 2010, 2.0% to 3.125%, due in varying amounts through July 2028	\$ 2,085,000
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\$36,225,000 General Obligation Bonds Series 2016 issued May 2016, 2.0% to 5.0%, due in varying amounts to July 2036 - bonds were issued at a premium of \$6,024,911	33,966,194
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\$2,750,000 General Obligation Bonds Series 2016A issued July 2016, 3.0% to 5.0%, due in varying amounts through July 2036 - bonds were issued at a premium of \$699,499	3,219,649
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\$24,460,000 General Obligation Bonds Series 2018, issued September 2018, 2.5 to 5.0%, due in varying amounts through July 2028 - bonds were issued at a premium of \$2,972,076	24,522,660
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\$1,026,000 General Obligation Bonds, series 2017B issued November 14, 2019, 2.5%, due in varying amounts through July 2024	628,000
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Direct Placement:

\$2,970,000 General Obligation Bonds, Series 2017 issued May 2017, 3.0%, due in varying amounts through July 2037	2,515,000
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\$1,092,000 Limited Obligation Bonds Series 2017B, issued November 22, 2017, 2.4%, due in varying amounts through July 2022	113,872
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\$4,592,000 General Obligation Bonds, Series 2021, issued May 19, 2021, 2.7%, due in varying amounts through July 2041	<u>4518666</u>
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Total limited general obligation bonds and notes, net of premium	71,569,041
Less: current portion	<u>(3,249,669)</u>

	<u>\$ 68,319,372</u>
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In September 2010, the County issued \$3,325,000 of General Obligation Bonds to support the acquisition of lands to be designated as "Open Space" in perpetuity.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

In May 2016, the County issued \$36,225,000 of General Obligation Bonds to pay for designing, acquiring, constructing, installing, and equipping various improvements for parks, trails, and/or recreational activities on County or City of Missoula lands.

In July 2016, the County issued \$2,750,000 of General Obligation Bonds to support the acquisition of lands to be designated as "Open Space" in perpetuity.

In May 2017, the County issued \$2,970,000 of General Obligation Bonds to pay for designing, constructing, furnishing, equipping, and landscaping a new public library.

In September 2018, the County issued \$24,460,000 of General Obligation Bonds to pay for designing, constructing, furnishing, equipping, and landscaping a new public library.

In December 2017, the County issued \$1,092,000 in Series 2017 Limited Obligation Bonds. The proceeds were used to fund a judgment issued against the County related to a land acquisition issue.

In November 2019, the County issued \$1,026,000 in Series 2019A and \$206,000 in Taxable Series 2019B Limited Obligation Bonds. The proceeds were used to pay two judgements issued against the County related to a subdivision and platting issue.

In May 2021, the County issued \$4,592,000 of General Obligation Bonds to support the acquisition of lands to be designated as "Open Space" in perpetuity.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the General Obligation Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 3,249,649	\$ 2,629,403
2024	3,286,637	2,486,796
2025	3,291,628	2,350,898
2026	3,293,755	2,221,558
2027	3,444,022	2,083,541
2028-2032	19,494,260	7,897,017
2033-2037	23,739,138	3,339,186
2038-2042	<u>4,986,449</u>	<u>259,195</u>
	64,785,538	<u>\$ 23,267,594</u>
Plus: Unamortized Premium	<u>6,783,503</u>	
Total	<u>\$ 71,569,041</u>	

Limited Obligation Bonds

In October 2008, the County issued \$2,000,000 in Series 2008 Limited Obligation Bonds. The net proceeds of \$1,975,273 were used to finance a portion of the purchase of a new building for the Partnership Health Center. Debt service payments will be made by the Partnership Health Center.

In December 2012, the County issued \$1,255,000 in Series 2012A Limited Obligation Refunding Bonds in order to capture savings from low interest rates. Proceeds were used to defease the Series 1998 Limited Obligation Notes and partially defease the 2004 Limited Obligation General Fund Bonds as well as fund new construction for the Partnership Health Center.

In December 2012, the County issued \$1,615,000 in Series 2012B Limited Obligation Bonds. The net proceeds of \$1,643,087 were used to finance a number of capital projects including, but not limited to, the records center, secure storage warehouse, and administration building renovations. Debt service payments will be made by the General Fund.

In September 2010, the County issued \$1,060,000 in Series 2010 Limited Obligation Bonds. The net proceeds of \$1,084,563 were used to finance the replacement of the irrigation

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

system at Larchmont Golf Course. Debt service payments will be made by Larchmont Golf Course.

In November 2014, the County issued \$1,382,080 in Series 2014 Limited Obligation Bonds. The proceeds were used to finance a number of capital projects including the Grants and Rural Domestic Violence building renovations. Debt service payments will be made by the Grants and Rural Domestic Violence Division funds.

In January 2017, the County issued \$3,150,000 in Series 2017 Limited Obligation Bonds. The proceeds were used to finance the capital acquisition of the Administration Building and the Alder Street property as well as phase 5 of the County Courthouse project.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

As of June 30, 2022, the outstanding limited obligation indebtedness of the County was as follows:

Governmental activities:

Partnership Health Center Limited Obligation Note, Series 2008 issued
November 17, 2008, 4% to 5%, due in varying amounts through July 2028 \$ 900,000

\$1,255,000 Refunding Limited Obligation Bonds Series 2012A issued December
13, 2012, .08% to 3.0% stated interest, 1.96% implicit interest, due in varying
amounts through July 2032 - bonds were issued at a premium of \$40,453 446,759

\$1,615,000 Limited Obligation Bonds Series 2012B issued December 13, 2012,
.096% to 3.0% stated interest, 2.4% implicit interest, due in varying amounts
through July 2032 - bonds were issued at a premium of \$54,662 988,697

\$1,060,000 Larchmont Golf Course Limited Obligation Note, Series 2010 issued
September 2, 2010, 2.0% to 4.0%, due in varying amounts through July 2030 555,000

Direct Placement:

\$1,394,329 Grants/RVSD Building Limited Obligation Note, Series 2014 issued
November 20, 2014, 3.0%, due in varying amounts through July 2030 1,020,583

\$3,150,000 Limited Obligation Note, Series 2017 issued January 30, 2017,
3.1%, due in varying amounts through July 2037 2,527,752

Total limited obligation bonds and notes, net of premium 6,438,791

Less: current portion (517,033)

\$ 5,921,758

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the Limited Obligation Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 517,033	\$ 208,722
2024	538,125	191,336
2025	554,326	172,315
2026	505,878	153,164
2027	522,553	134,389
2028-2032	2,355,277	402,306
2033-2037	1,405,143	105,437
	<u>6,398,335</u>	<u>\$ 1,367,669</u>
Plus: Unamortized Premium	<u>40,456</u>	
Total	<u>\$ 6,438,791</u>	

Tax Increment Bonds

In December 2006, the County issued \$1,100,000 in taxable Series 2006 tax increment bonds. The net proceeds of \$1,000,716 were used to acquire the site improvements of the anchor project in the technology district (\$900,000) and establish a debt service reserve (\$100,716).

In February 2022, the County issued \$2,750,000 in non-taxable Series 2022 tax increment bonds. The net proceeds of \$2,699,750 were used to make site improvements of the anchor project in the technology district.

Although tax increment revenues in the industrial district and the technology district are projected to be adequate to service the debt on the tax increment bonds, the County has consented to levy annually as much of the 2 mill Port Authority levy as necessary to meet debt service obligations.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

As of June 30, 2022, the outstanding tax increment bonds indebtedness of the County was as follows:

Governmental activities:

Direct Borrowing - \$1,100,000 Series 2006 Industrial Tax Increment Bond, 6.1% to 6.4%, due in varying amounts through July 2026; repayment from the Missoula Development Authority - Technology Tax Increment District	\$ 420,000
Direct Placement - \$2,750,000 Series 2022 Industrial Tax Increment Bond, 2.4%, due in varying amounts through July 2032; repayment from the Missoula Development Authority - Bonner Millsite Tax Increment District	<u>2,750,000</u>
Total tax increment bonds and notes	3,170,000
Less: current portion	<u>(329,179)</u>
	<u>\$ 2,840,821</u>

Annual debt service requirements to maturity for the Tax Increment Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 329,179	\$ 80,107
2024	331,596	77,843
2025	337,670	66,669
2026	353,891	55,028
2027	365,263	42,760
2028-2033	<u>1,452,401</u>	<u>97,573</u>
	<u>\$ 3,170,000</u>	<u>\$ 419,980</u>

Fairgrounds Special Assessment Bonds

In March 2006, the County issued \$800,000 in Series 2006 Limited Obligation General Fund Bonds. The net proceeds of \$785,215 were recorded in the Fair Ice Rink Capital Projects fund. These bonds will be repaid from revenues generated from leasing the Ice Rink facility.

In November 2020, the County issued \$12,485,000 in Series 2020 Special Assessment Revenue Bonds. The proceeds were used to finance repairs and improvements to the Missoula County Fairgrounds and to repay the Special Assessment Bond Anticipation Note of \$6,194,000 and accrued interest of \$73,000.

In June 2019, the County issued \$6,026,420 in a Fairgrounds District Special Assessment Revenue Bond Anticipation Note (BAN). The proceeds of the note were used for the cost of

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

certain improvements consisting of designing, engineering, and constructing repairs and improvements to the Missoula County Fairgrounds. In June 2020, the County issued a \$6,194,000 special assessment revenue BAN which extended the maturity date of the BAN to August 2020 and paid accrued interest on the BAN of \$169,541. In 2021, the County issued Fairgrounds District Special Assessment bonds in the amount of \$12,485,000 to repay the BAN of \$6,194,000, accrued interest of \$73,000 and to fund repairs and improvements to the Missoula County Fairgrounds. See next item.

In November 2020, the County issued \$12,485,000 in Series 2020 Special Assessment Revenue Bonds. The proceeds were used to finance repairs and improvements to the Missoula County Fairgrounds and to repay the Special Assessment Bond Anticipation Note of \$6,194,000 and accrued interest of \$73,000.

As of June 30, 2022, the outstanding Fairgrounds Special Assessment Bonds indebtedness of the County was as follows:

Governmental activities:

\$800,000 Ice Rink Facility Bond, Series 2006, issued March 2006, 3.4% to 4.25%, due in varying amounts through July 2026 Series 2006	\$ 265,000
\$12,485,00 Limited Obligation Bonds, Series 202, issued November 12, 2020, 4.0% to 5.0%, due in varying amounts through July 2050, bonds were issued at a premium of \$3,056,642 Series 2006	<u>15,337,866</u>
Total fairgrounds special assessment bonds	15,602,866
Less: current portion	<u>(80,000)</u>
	<u><u>\$ 15,522,866</u></u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the Fairgrounds Special Assessment Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 80,000	\$ 599,350
2024	90,000	595,475
2025	110,000	590,869
2026	125,000	585,406
2027	145,000	579,069
2028-2032	730,000	2,797,500
2033-2037	1,340,000	2,542,000
2038-2042	2,470,000	2,085,250
2043-2047	3,670,000	1,421,475
2048-2051	3,990,000	416,500
	<u>12,750,000</u>	<u>\$ 12,212,894</u>
Plus: Unamortized Premium	<u>2,852,866</u>	
Total	<u>\$ 15,602,866</u>	

Fairgrounds Special Assessment Loans

In August 2018, the County made an initial draw on a State of Montana General Obligation Wastewater Revolving Fund Program Bond in the amount of \$42,760. In 2020, the County made a final draw of \$504,558 for a total commitment of \$547,318. The proceeds were used to make sewer main improvements at the Missoula County Fairgrounds.

In August 2018, the County made an initial draw on a State of Montana General Obligation Drinking Water Revolving Fund Program Bond in the amount of \$36,440. In 2020, the County made a final draw of \$668,560 for a total commitment of \$705,000. The proceeds were used to make water main improvements at the Missoula County Fairgrounds.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

As of June 30, 2022, the outstanding Fairgrounds Special Assessment Loans indebtedness of the County was as follows:

Governmental Activities:

Direct Borrowings:

\$42,760 State Revolving Fund Loan, issued August 2018, 2.5%, due in varying amounts to July 2021. An additional draw of \$504,558 was made in 2020, due in varying amounts through July 2038. \$ 467,000

\$36,440 State Revolving Fund Loan, issued August 2018, 2.5%, due in varying amounts to July 2020. A final draw of \$668,560 was made in 2020, due in varying amounts through July 2038. 605,000

Total Fairgrounds Special Assessment Loans, net of premium 1,072,000

Less: current portion (52,000)

\$ 1,020,000

Annual debt service requirements to maturity for the Fairgrounds Special Assessment Loans are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 52,000	\$ 26,474
2024	54,000	25,175
2025	56,000	23,800
2026	56,000	22,400
2027	57,000	21,000
2028-2032	320,000	82,087
2033-2037	360,000	39,813
2038-2039	117,000	2,928
	<u>\$ 1,072,000</u>	<u>\$ 243,677</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

RSID Special Assessment Bonds

As of June 30, 2022, the outstanding RSID Special Assessment Bonds indebtedness of the County was as follows:

Governmental activities:

\$877,000 Rural Special Improvement Districts Bonds for Meadows West/O'Keefe Boulevard paving, issued November 2007, 3.7% to 4.6%, due in varying amounts through July 2027m repayment from RSID 8483	\$ 250,000
\$514,000 Rural Special Improvement Districts Bonds for Interstate Place paving, issued August 2007, 3.8% to 4.5%, due in varying amounts through July 2022, repayment from RSID 8487	45,000
\$226,000 Rural Special Improvement Districts Bonds for Whipporwill Drive paving, issued November 2006, 3.7% to 4.5%, due in varying amounts through July 2022, repayment from RSID 8488	15,000
\$1,126,000 Rural Special Improvement Districts Bonds for Tookie Trek paving, issued August 2007, 3.8% to 4.6%, due in varying amounts through July 2027, repayment from RSID 8494	460,000
\$2,230,000 Rural Special Improvement Districts Bonds for Wye Sewer Project, issued July 2009, 3.5% to 6.25%, due in varying amounts through July 2029, repayment from RSID 8489	<u>1,155,000</u>
Total RSID special assessment bonds	1,925,000
Less: current portion	<u>(290,000)</u>
	<u><u>\$ 1,635,000</u></u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the RSID Special Assessment Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 290,000	\$ 93,866
2024	240,000	81,432
2025	250,000	69,484
2026	260,000	56,685
2027	270,000	43,031
2028-2030	615,000	49,556
	<u>\$ 1,925,000</u>	<u>\$ 394,054</u>

RSID Special Assessment Loans

Property owners are assessed for principal and interest to repay Special Assessment Bonds. If sufficient funds are not received, loans are made from the RSID Revolving fund. This fund is financed by fees paid by each new RSID, by cash transferred from the general fund if needed and by any surplus remaining in completed RSIDs. The cash balance in the Revolving Fund must equal at least 5% of the principal amount of debt outstanding. If the cash balance is less than 5%, a levy is required to bring the cash balance to the required minimum. The required minimum at June 30, 2022 is \$274,950. The Revolving Fund cash at June 30, 2022 is \$698,151.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

As of June 30, 2022, the outstanding RSID Special Assessment Loans indebtedness of the County was as follows:

Governmental activities:

Direct Borrowing:

\$649,936 State Revolving Fund Loan for the Lolo Wastewater Improvements project, issued September 2002, 4%, due in varying amounts through July 2023, repayment from RSID 8473	\$ 51,000
\$4,498,121 State Revolving Fund Loan for the Mullan Corridor Sewer project, issued July 2003, 3.75%, due in varying amounts through July 2024, repayment from RSID 8474	303,000
\$359,300 State Revolving Fund Loan (ARRA-B) for the Wye Sewer project, issued December 2009, 1.75%, due in varying amounts through July 2029, repayment from RSID 8489	156,000
\$3,735,000 State Revolving Fund Loan (ARRA-C) for the Wye Sewer project, issued December 2009, 3.75%, due in varying amounts through July 2029, repayment from RSID 8489	1,296,000
\$3,410,125 State Revolving Fund Loan for the Wye Sewer project, issued August 2009, 3.75%, due in varying amounts through July 2029, repayment from RSID 8489	1,638,000
\$142,000 State Revolving Fund Loan for the Lorraine South Water Improvements project, issued November 2008, 3.75%, due in varying amounts through July 2029, repayment from RSID 8495	65,000
\$165,000 State Revolving Fund Loan for the Lewis & Clark Water project, issued September 2009, 0.75%, due in varying amounts through July 2029, repayment from RSID 8496	65,000
Total RSID special assessment loans	3,574,000
Less: current portion	(631,000)
	<u>\$ 2,943,000</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the RSID Special Assessment Loans are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 631,000	\$ 755,064
2024	500,000	600,823
2025	409,000	493,176
2026	424,000	493,348
2027	440,000	493,986
2028-2030	<u>1,170,000</u>	<u>1,233,773</u>
	<u><u>\$ 3,574,000</u></u>	<u><u>\$ 4,070,170</u></u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Notes Payable

As of June 30, 2022, the outstanding notes payable indebtedness of the County was as follows:

Governmental Activities:

Direct Placement:

Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2025; repayment from the Historical Museum Fund.	\$ 82,037
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through February 2030; repayment from the Seeley Lake Search & Rescue Fund.	26,491
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2030; repayment from the Seeley Lake Search & Rescue	94,140
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2023; repayment from the General Fund.	82,077
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2027; repayment from the Fair Fund.	431,789
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2027; repayment from the Fair Fund.	46,454
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2033; repayment from the General Fund.	343,040
Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through August 2025 repayment from the RSID 8497.	<u>17,110</u>
Total notes and contracts payable	1,123,138
Less: current portion	<u>(212,595)</u>
	<u>\$ 910,543</u>

Business-Type activities:

Direct Placement:

Variable rate (1.65% at June 30, 2022) loan payable, due in varying amounts through February 2033; repayment from the RSID Enterprise Fund.	<u>\$ 7,857</u>
Less: current portion	<u>(712)</u>
	<u>\$ 7,145</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Annual debt service requirements to maturity for the notes payable are as follows:

Year Ending June 30,	Governmental activities		Business-Type activities	
	Principal	Interest	Principal	Interest
2023	\$ 212,595	\$ 18,532	\$ 712	\$ 130
2024	189,336	15,024	712	118
2025	148,608	11,900	712	106
2026	132,765	9,448	712	94
2027	133,516	7,257	712	83
2028-2032	254,240	14,919	3,560	237
2033-2034	52,078	1,151	737	12
	<u>\$ 1,123,138</u>	<u>\$ 78,231</u>	<u>\$ 7,857</u>	<u>\$ 780</u>

The various bond indentures contain limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, minimum revenue bond coverages, minimum levels of insurance coverage and maintenance of operating assets in good condition. At June 30, 2022, the County was in compliance with all significant indenture provisions.

During 1992, the County created an industrial tax increment district under the provision of state statutes (MCA 7-15-4297-99). The district, known as the Missoula County Airport Industrial District, was created to develop an industrial park in the area of the proposed site of an interstate highway interchange near the Airport. The County is selling parcels in the industrial park to commercial enterprises wishing to establish facilities in the area. In addition, a portion of the property may be used in the future for the development of an inland port facility. In December 2005, the County recharacterized a portion of the industrial district into a technology increment district that was authorized by the 2005 Legislature.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Leases

The County has entered into lease agreements involving parking space, office space, building space, buildings, and land.

Lease asset	Lease Term	Initial Lease Liability	Annual payment	Interest Rate	Right-to-use leased asset, net	Accumulated amortization	Lease liability
Governmental activities:							
Building	7/1/2021-6/30/2025	\$ 46,221	\$ 30,619	0.727%	\$ 31,625	\$ 14,596	\$ 46,221
Land	7/1/2021-6/30/2077	968,738	32,975	2.583%	951,336	17,402	954,529
Building	11/30/2021-7/31/2022	250,273	27,000	1.527%	232,816	17,457	234,282
Equipment	7/1/2021-3/31/2024	2,645	975	0.893%	1,683	962	1,690
Land	7/1/2021-6/30/2030	23,520	2,813	1.604%	21,087	2,433	20,959
Equipment	7/1/2021-6/30/2025	8,922	2,268	0.893%	6,593	2,329	6,707
Land	7/1/2021-6/30/2025	7,851	1,995	0.893%	6,039	1,812	5,880
Land	7/1/2021-6/30/2026	5,865	1,200	1.059%	4,562	1,303	4,676
Land	7/1/2021-6/30/2023	263,403	33,378	1.217%	-	131,702	132,502
Land	7/1/2021-6/30/2035	49,821	3,886	1.991%	46,424	3,397	46,596
Building	7/1/2021-12/31/2026	985,928	172,405	1.059%	806,668	179,260	822,297
Equipment	7/1/2021-10/31/2024	3,371	1,024	0.727%	2,371	1,000	2,368
Land	7/1/2021-6/30/2025	13,659	3,493	1.059%	10,732	2,927	10,262
Total governmental activities					2,121,936	376,580	2,288,969
Business-Type Activities:							
Equipment	7/1/2021-6/30/2023	55,088	27,785	0.7270%	34,727	20,361	27,585
					<u>\$ 2,156,663</u>	<u>\$ 396,941</u>	<u>\$ 2,316,554</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Future lease payments under lease agreements are as follows:

Fiscal Year Ending June 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 583,945	\$ 35,552	\$ 619,497	\$ 27,585	\$ 2,021	\$ 29,606
2024	224,851	32,015	256,866	-	-	-
2025	208,083	29,518	237,601	-	-	-
2026	208,038	27,117	235,155	-	-	-
2027	114,931	24,914	139,845	-	-	-
2028-2032	76,264	117,672	193,936	-	-	-
2033-2037	68,425	108,824	177,249	-	-	-
2038-2042	64,217	100,660	164,877	-	-	-
2043-2047	72,951	91,926	164,877	-	-	-
2048-2052	82,872	82,005	164,877	-	-	-
2053-2057	94,142	70,735	164,877	-	-	-
2058-2062	106,945	57,932	164,877	-	-	-
2063-2067	121,489	43,388	164,877	-	-	-
2068-2072	138,011	26,866	164,877	-	-	-
2073-2077	123,805	8,097	131,902	-	-	-
Total	<u>\$ 2,288,969</u>	<u>\$ 857,221</u>	<u>\$ 3,146,190</u>	<u>\$ 27,585</u>	<u>\$ 2,021</u>	<u>\$ 29,606</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	New debt issued/Leave accrued/other adjustments	Debt retired/ leave used	Ending Balance	Due within one year
Governmental Activities					
General Obligation	\$ 72,187,909	\$ -	\$ (618,868)	\$ 71,569,041	\$ 3,249,669
Limited Obligation Note	6,950,005	-	(511,214)	6,438,791	517,033
Tax Increment	490,000	2,750,000	(70,000)	3,170,000	329,179
Fairgrounds Special Assessment:					
Bonds payable	15,749,754	-	(146,888)	15,602,866	80,000
Loans payable	1,124,000	-	(52,000)	1,072,000	52,000
RSID Special Assessment:					
Bonds payable	2,210,000	-	(285,000)	1,925,000	290,000
Loans payable	4,182,000	-	(608,000)	3,574,000	631,000
Financed purchase payable	8,839,185	-	(752,100)	8,087,085	774,477
Notes payable	1,331,317	-	(208,179)	1,123,138	212,595
Lease liability	2,379,945	250,273	(341,249)	2,288,969	583,945
Other post employment benefits*	2,712,237	1,068,265	-	3,780,502	488,008
Compensated absences*	6,761,940	8,557,840	(5,978,686)	9,341,094	4,552,914
Net pension liability*	53,475,793	-	(16,627,479)	36,848,314	4,552,914
Total	<u>\$ 178,394,085</u>	<u>\$ 12,626,378</u>	<u>\$ (26,199,663)</u>	<u>\$ 164,820,800</u>	<u>\$ 16,313,734</u>
Business-Type Activities					
Notes payable	\$ 8,569	\$ -	\$ (712)	\$ 7,857	\$ 712
Lease liability	55,088	-	(27,503)	27,585	27,585
Advances payable	605,000	-	(50,000)	555,000	55,000
Compensated absences*	14,003	18,864	-	32,867	32,867
Other post employment benefits*	36,377	14,865	-	51,242	-
Net pension liability*	895,289	-	(337,265)	558,024	-
	<u>\$ 1,614,326</u>	<u>\$ 33,729</u>	<u>\$ (415,480)</u>	<u>\$ 1,232,575</u>	<u>\$ 116,164</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The bonds payable above do not reflect a bond premium in the amount of \$602,232, which is amortized over the life of the bonds using the straight-line method.

The liability for compensated absences, other postemployment benefits, and pension is liquidated from the governmental and business-type funds where the corresponding payroll costs for the respective employees are allocated.

Variable-Rate Debt

Several notes and contracts payable have variable interest rates. The majority of these notes are issued by the State InterCap Revolving Loan Program. Interest rates are determined annually by the State Board of Investments, depending on program experience.

Partnership Health Center (PHC)

A summary of long-term debt as of June 30, 2022 is as follows:

\$2,000,000 advance payable from Missoula County, 4.0% to 5.0% interest, payable semiannually, secured by the Creamery building, maturing July 2028.	\$	900,000
\$395,000 advance payable from Missoula County, 0.8% to 3.0% interest, payable semiannually, secured by the Creamery building, maturing July 2032.		240,000
\$275,000 note payable to City of Missoula, repayment deferred until Alder Street building is sold.		<u>275,000</u>
Total notes and advances payable		1,415,000
Less: current portion		<u>(130,000)</u>
	\$	<u><u>1,285,000</u></u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

PHC's future debt payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 130,000	\$ 48,625	\$ 178,625
2024	135,000	42,781	177,781
2025	140,000	36,450	176,450
2026	150,000	29,600	179,600
2027	155,000	22,375	177,375
2028-2032	405,000	27,575	432,575
2033	25,000	375	25,375
Total	1,140,000	207,781	1,347,781
Deferred	275,000	-	275,000
	<u>\$ 1,415,000</u>	<u>\$ 207,781</u>	<u>\$1,622,781</u>

PHC has entered into lease agreements involving buildings and property. The total of PHC's leased assets are recorded at a cost of \$1,204,733, less accumulated amortization of \$13,547.

PHC's future lease payments under the lease agreements are as follows:

Year Ending June 30,	Principal	Interest
2023	\$ 149,679	\$ 30,522
2024	159,321	26,273
2025	169,423	21,753
2026	179,969	16,949
2027	534,188	19,421
	<u>\$ 1,192,580</u>	<u>\$ 114,918</u>

The lease liability was \$1,192,580 as of June 30, 2022.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Changes in PHS's long-term debt during the year ended June 30, 2022 are as follows:

	Beginning Balance	New Debt Issued/Leave Accrued/Other Adjustments	Debt Retired/ Leave Used	Ending Balance	Due Within One Year
Advances from Missoula County	\$ 1,265,000	\$ -	\$ (125,000)	\$ 1,140,000	\$ 130,000
Notes payable	275,000	-	-	275,000	-
Lease liability	1,204,722	-	(12,142)	1,192,580	149,697
Compensated absences	1,390,329	157,567	-	1,547,896	1,547,896
Net pension liability	16,413,357	-	(3,920,852)	12,492,505	-
OPEB liability	819,478	300,278	-	1,119,756	-
	<u>\$ 21,367,886</u>	<u>\$ 457,845</u>	<u>\$ (4,057,994)</u>	<u>\$ 17,767,737</u>	<u>\$ 1,827,593</u>

7. Lease Receivable

The County has entered into the following lease agreements as of June 30, 2022:

Property/Equipment	Lease Term	Monthly Payment	Revenue Recognized in 2022		Balance as of June 30, 2022	
			Principal	Interest	Lease Receivable	Deferred Inflow of Resources
223 W. Alder Street	7/1/21-6/30/23	\$ 2,132	\$ 25,515	\$ 77	\$ 25,482	\$ 25,536
Airway Bea on Tower	7/1/21-7/31/35	460	5,520	-	77,337	77,333
Alder Parking Spaces	7/1/21-6/30/29	400	4,351	449	31,570	31,384
3360 Highway, Room 112	7/1/21-6/30/24	154	1,830	20	1,837	2,333
Courthouse Coffeeshop	7/1/21-7/31/28	332	3,321	279	20,445	20,328
Prerelease Center Facility	7/1/21-10/31/28	3,950	42,331	1,261	271,200	273,802
			<u>\$ 82,868</u>	<u>\$ 2,086</u>	<u>\$ 427,871</u>	<u>\$ 430,716</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Future minimum lease payments on the leases are as follows:

Year	Principal	Interest	Total
2023	\$ 82,868	\$ 6,002	\$ 88,870
2024	56,377	5,166	61,543
2025	57,298	4,360	61,658
2026	58,235	3,541	61,776
2027	59,188	2,707	61,895
2028-2032	87,658	5,194	92,852
2033-2036	26,247	1,367	27,614
	<u>\$ 427,871</u>	<u>\$ 28,337</u>	<u>\$ 456,208</u>

8. Commitments and Contingencies

Conduit Debt

From time to time the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private- sector entity served by the bond issuance. Neither the County, the State of Montana, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

The total aggregate amount of conduit debt outstanding as of June 30, 2022 was \$3,133,162.

Legal Debt Margin

The County's legal debt limitation is 2.5% of total assessed value of taxable property less existing indebtedness. As of June 30, 2022, the debt margin was \$348,595.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Commitments

At June 30, 2022, the County was committed to spend approximately \$23,535,669 on various contracts for rural special improvement district facilities (principally streets, curbs, and gutters), County roads, bridges, social services, and other construction projects. Appropriations for these contractual obligations are budgeted in the years that payments are required.

Protested Taxes

The County and other taxing districts within the County are contingently liable for refunds of property taxes under various tax appeal proceedings. In general, the amount available in the protested tax fund is sufficient to provide for such potential refunds; however, it is possible that refunds could be required relative to taxes not deposited in the protest fund. The County's potential liability, should such refunds be necessary, is not determinable. As of June 30, 2022, taxes remaining under protest totaled \$4,498,425.

Rural Special Improvement Districts (RSIDs)

As of June 30, 2022, delinquent assessments on RSIDs were \$49,829. The delinquencies are due from various residential property owners. The County anticipates payment of the delinquencies from the landowners and will proceed with tax deeds on the property if the assessments are not paid before the end of the RSID bond terms.

9. Risk Management

The County has guaranteed a loan for the Montana Technology Enterprise Center (Center) in the amount of approximately \$878,000. The County's guarantee is collateralized by the building the Center is housed in.

The County has guaranteed approximately \$360,000 of a loan for the Seeley-Swan Hospital District. The County's guarantee stipulates that if Partnership Health Center terminates their lease agreement with the Hospital District prior to December 31, 2028, the County will pay up to \$24,000 per year toward the loan. The guarantee stipulates any amount paid by the County will be reimbursed by the Hospital District at the loan interest rate plus 1%.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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. Subsequent to year end, the County concluded a settlement related to a wage claim totaling \$2,000,000. This settlement has been accrued on the County's Public Safety Sheriff and Public Safety Detention Funds as of June 30, 2022, in the amounts of \$680,000 and \$1,320,000, respectively. It is the opinion of the County Attorney that the County's liability in other cases not covered by insurance will not be material to the financial statements and amounts reserved are sufficient to cover any losses.

The County is exposed to various risks of loss related to torts, damage or loss of assets, errors and omissions, injuries to employees, employee medical claims, and natural disasters. The County has established four internal service funds to account for and finance its uninsured risks of loss. In the past three years, there have been no settlements that have exceeded self-insurance or re-insurance coverage. Brief descriptions of these funds' self-insurance activities follow:

Risk Management

The Risk Management fund relates to general liability coverage for the County. The County has self-insured several major types of risks, including general liability, various aspects of law enforcement and public officials' liability. There have been claims of \$419,873 asserted for risks, which are self-insured as of year-end.

Excess Loss

The Excess Loss fund is a self-insurance plan that acts as a layer of re-insurance for the County's other self-insurance. The plan is designed to provide lower insurance costs to the County by giving the other plans the ability to raise deductibles from commercial carriers.

Health Insurance

Description of the Plan - The County has a self-insured health plan which provides medical, dental, optical, disability, and life insurance benefits for all permanent employees electing to be covered. The County also allows other local government and nonprofit entities and their employees to participate in the plan, but the County is the dominant employer. The plan is accounted for as an internal service fund. The plan was established in 1980 by resolution of the Board.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

Plan Contributions - County and employee monthly contribution rates depend on whether the employee is full- or part-time and type of coverage. County contributions for medical benefits are based on expected claims using a five-year history of claims paid. County contributions for long-term disability coverage are calculated as 0.17% of covered payroll. County contributions range from \$623 to \$1,150 depending on the type of coverage. Employee contributions were up to \$1,188 for full-time employees; contribution rates for part-time employees vary depending on the type of coverage. Continued medical, dental, and vision coverage is available for County retirees for monthly employee contributions from \$492 to \$1,763, depending on the type of coverage. Qualified terminated employees can continue medical coverage for monthly contributions from \$635 to \$1,622, depending on coverage for up to 18 months, as required by federal Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A. law). County contributions to the plan for the year ended June 30, 2022 were \$8,727,272 (representing 18.66% of covered payroll), current employee contributions were \$2,013,935, and retiree contributions were \$492,398. Contributions from the nine other agencies participating in the plan were \$3,028,506. COBRA contributions for the year ended June 30, 2022 were \$69,854.

Covered Participants

As of June 30, 2022, the plan covered the following participants:

Current employees and their beneficiaries	2,062
Retirees and their beneficiaries	<u>288</u>
	<u>2,350</u>

Other Postemployment Benefits - Retirees may remain on the County's health insurance plan as long as they wish, provided they pay the monthly premiums. State law requires the County to provide this benefit. There are no other postemployment benefits provided by the County.

The County previously adopted the provisions of GASB Statement No. 43, "*Financial Reporting for Postemployment Benefit Plans other than Pension Plans*," to the extent applicable. Under GASB Statement No. 43, the County's health insurance plan is not administered as a qualifying trust and as required by GASB Statement No. 10, the internal service fund reflects the activities related to employees of the County and other participating employers.

MISSOULA COUNTY, MONTANA

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The liability for health claims consists of an accrual for claims reported, but unpaid, and for claims incurred but not reported (IBNR) as of the balance sheet date. The plan estimates its IBNR liability based on claims paid within a 120-day period subsequent to the balance sheet date that were incurred prior to but received by the plan after the balance sheet date. This method of estimating the IBNR is supported by the plan's historical claims experience.

Workers' Compensation

The County self-insures for workers' compensation coverage for all employees through the Missoula County Workers' Compensation Group Insurance Authority (Authority) (formerly the Missoula County Workers' Compensation Plan). County contribution rates to the Authority were \$1.00 to \$11.00 per \$100 of covered salary, depending on employee classification. County contributions to the Authority for the fiscal year ended June 30, 2022 were \$1,456,125. Asserted workers' compensation claims at June 30, 2022 totaled \$571,295.

The Authority establishes claims liabilities based on estimates of the cost of claims that have been reported but not settled, and claims that have been incurred but not reported. The estimated ultimate cost of settling the reported and unreported claims, and claims reserve development include the effects of inflation and other social and economic factors. Estimated amounts of subrogation and reinsurance recoverable on unpaid claims are deducted from the liability for unpaid claims. Estimated claims liabilities are recomputed periodically based on current reviews of claims information, experience with similar claims, and other factors. Adjustments to estimated claims liabilities are recorded as an increase or decrease in claims expense in the period the adjustments are made.

MISSOULA COUNTY, MONTANA

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Changes in the funds' claims liability for 2022 are as follows:

	Risk Management	Health Insurance	Workers' Compensation
Estimated claims liability, 6/30/2021	\$ 1,807,965	\$ 1,799,198	\$ 1,484,000
Estimated claims liability-retirees, 6/30/2021	-	-	-
Total estimated claims liability, 6/30/2021	1,807,965	1,799,198	1,484,000
Incurred for claims and claims adjustment expenses:			
Provisions for claims incurred in fiscal year 2022	4,291,498	14,895,872	681,459
Increase (decrease) in provisions for claims incurred in prior years	(5,272,862)	-	(110,164)
Total incurred claims and claims adjustment expenses	(981,364)	14,895,872	571,295
Payments:			
Claims and claims adjustments paid for fiscal year 2022	209,189	12,775,164	217,643
Claims and claims adjustments paid for prior years	197,539	1,799,198	379,652
Total payments, fiscal year 2022	406,728	14,574,362	597,295
Estimated claims liability, 6/30/2022	419,873	2,120,708	1,458,000
Estimated claims liability-retirees, 6/30/2022	-	-	-
Total estimated claims liability, 6/30/2022	\$ 419,873	\$ 2,120,708	\$ 1,458,000

Plan Descriptions

Public Employees' Retirement System (PERS)

Defined Benefit Retirement Plan (PERS-DBRP)

The PERS-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, and certain employees of the Montana University System and school districts.

All new 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 Public Employees' Retirement System-Defined Contribution Retirement Plan (PERS-DCRP) by filing an irrevocable election. Members may not be participants of both the defined benefit and

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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).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by State law and can only be amended by the State Legislature.

Defined Contribution Retirement Plan (PERS-DCRP)

The County contributed to the PERS-DCRP for employees that have elected the DCRP. The PERS-DCRP is administered by the Montana Public Employees Retirement Board (PERB) and is a multiple-employer plan established July 1, 2002, and is governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA).

All new 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.

Benefits are dependent on eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after five years of membership service for the employer's contributions to individual accounts and 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.

Member and employer 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 employers. The Montana Legislature has the authority to establish and amend contribution rates. As of June 30, 2022, PERS-DCRP contribution rates are the same as noted for the PERS-DBRP.

At the plan level, for the measurement period ended June 30, 2021, the PERS-DCRP employer 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 \$1,103,889. The County has estimated pension expense related to the PERS-DCRP as \$670,769 for 2022.

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Sheriffs' Retirement System (SRS)

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, 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 to all Montana sheriffs. Benefits are established by State law and can only be amended by the Legislature. The SRS provides retirement, disability, and death benefits to plan members and their beneficiaries.

Teachers' Retirement System (TRS)

The Teachers' Retirement System (TRS) is a mandatory-participation, multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of TRS, and TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20, MCA, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS website at trs.mt.gov.

Summary of Benefits

Eligibility for Benefits

PERS

Service Retirement:

Hired prior to July 1, 2011,

Age 60, 5 years of membership service.
Age 65, regardless of membership service; or
Any age, 30 years of membership service.

Hired on or after July 1, 2011,

Age 65, 5 years of membership service; or
Age 70, regardless of membership service.

MISSOULA COUNTY, MONTANA

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Early retirement, actuarially reduced:

Hired prior to July 1, 2011,	Age 50, 5 years of membership service; or 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)

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

Vesting	5 years of membership service.
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SRS

Service Retirement	20 years of membership service, regardless of age.
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Early Retirement	Age 50 with 5 years of membership service, which is the actuarial equivalent of the service retirement benefit.
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MISSOULA COUNTY, MONTANA

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Second Retirement (applies to retirement system members re-employed in a SRS position)

1. Retired on or after July 1, 2017, works more than 480 hours in a calendar year and accumulates less than five years of service credit before being terminated again, the member is:
 - a. Not awarded service credit for the period of employment:
 - b. Refunded the accumulated contributions associated with the period of reemployment:
 - c. Receives the same retirement benefit previously paid starting the first month following termination: and
 - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA in January immediately following second retirement.
2. Retired on or after July 1, 2017, works more than 480 hours in a calendar year and accumulates at least five years of service credit.
 - a. Awarded service credit for the period of reemployment:
 - b. Receives the same retirement benefit previously paid starting the first month following termination of service:
 - c. Receives a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' re-hire date, and
 - d. 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
 - e. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA on the second retirement benefit starting in January after receiving that benefit for at least 12 months immediately following second retirement, and
3. A member who returns to a covered service is not eligible for a disability benefit.

Vesting

5 years of membership service for all other rights

MISSOULA COUNTY, MONTANA

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Member's Highest Average Compensation (HAC)

PERS and SRS

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

PERS and SRS

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

Monthly Benefit Formula

PERS

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

Hired on or after July 1, 2011:

Less than 10 years of membership service	1.5% of HAC per year of service credit
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

SRS

2.5% of HAC per year of service

Guaranteed Annual Benefit Adjustment *

PERS

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 other adjustments to the member's benefit.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

3% 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% is reduced by 0.1% for each 2% PERS is funded below 90%; and
- c. 0% whenever the amortization period for PERS is 40 years or more.

SRS

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 other adjustments to the member's benefit.

3% for members hired prior to July 1, 2007,
1.5% for members hired on or after July 1, 2007

TRS

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan (Tier One). Employees with a minimum of 25 years of service or who have reached age 60 with five years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after five years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier (Tier Two), which differs from Tier One as follows:

- * Tier Two uses a five-year average final compensation (as opposed to three-year AFC in Tier One)
- * Tier Two provides for unreduced service retirement benefits at age 60 with five years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with five years of service or at any age with 25 years of creditable service in Tier One)

MISSOULA COUNTY, MONTANA

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- * Tier Two provides for early retirement benefits with five years of creditable service at age 55 (rather than age 50 in Tier One)
- * Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also currently in place for Tier One members), and
- * Tier Two provides for an enhanced benefit calculation - $1.85\% \times \text{AFC} \times \text{years of creditable service}$ - for member retiring with at least 30 years of creditable service and at least 60 years of age (rather than $1.6667 \times \text{AFC} \times \text{years of creditable service}$ in Tier One)

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members, the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

Overview of Contributions

PERS

Member and employer 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 are remitted by participating employers. The Montana Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are shown in the table below.

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Fiscal Year	Member		State & Universities Employer	Local Government		School Districts	
	Hired <7/1/2011	Hired >7/1/2011		Employer	State	Employer	State
2022	7.90%	7.90%	8.97%	8.87%	0.10%	8.60%	0.37%
2021	7.90%	7.90%	8.87%	8.77%	0.10%	8.50%	0.37%
2020	7.90%	7.90%	8.77%	8.67%	0.10%	8.40%	0.37%
2019	7.90%	7.90%	8.67%	8.57%	0.10%	8.30%	0.37%
2018	7.90%	7.90%	8.57%	5.47%	0.10%	8.20%	0.37%
2017	7.90%	7.90%	8.47%	8.37%	0.10%	8.10%	0.37%
2016	7.90%	7.90%	8.37%	8.27%	0.10%	8.00%	0.37%
2015	7.90%	7.90%	8.27%	8.17%	0.10%	7.90%	0.37%
2014	7.90%	7.90%	8.07%	8.07%	0.10%	7.80%	0.37%
2012-2013	6.90%	7.90%	7.17%	7.07%	0.10%	6.80%	0.37%
2010-2011	6.90%		7.17%	7.07%	0.10%	6.80%	0.37%
2008-2009	6.90%		7.035%	6.935%	0.10%	6.80%	0.235%
2000-2007	6.90%		6.900%	6.800%	0.10%	6.80%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative Session, PERS employer contributions increase an additional 0.1% per year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and member contribution rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

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3. Non-Employer Contributions:

a. Special Funding

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

SRS

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer 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 employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018-2022	10.490%	13.115%
2010-2017	9.245%	10.115%
2008-2009	9.245%	9.825%
1998-2007	9.245%	9.535%

TRS

TRS receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a non-employer contributing entity in TRS. TRS receives 2.49% of reportable compensation from the State's General Fund for School Districts and Other Employers. TRS also receives 0.11% of reportable compensation from the State's General Fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year.

The tables below show the legislated contribution rates for TRS members, employers, and the State.

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School District and Other Employers				
Fiscal Year	Members	Employers	General Fund	Total Employee & Employer
Prior to 2008	7.15%	7.47%	0.11%	14.73%
2008-2009	7.15%	7.47%	2.11%	16.73%
2010-2013	7.15%	7.47%	2.49%	17.11%
2014	8.15%	8.47%	2.49%	19.11%
2015	8.15%	8.57%	2.49%	19.21%
2016	8.15%	8.67%	2.49%	19.31%
2017	8.15%	8.77%	2.49%	19.41%
2018	8.15%	8.87%	2.49%	19.51%
2019	8.15%	8.97%	2.49%	19.61%
2020	8.15%	9.07%	2.49%	19.71%
2021	8.15%	9.17%	2.49%	19.81%
2022	8.15%	9.27%	2.49%	19.910%
2023	8.15%	9.37%	2.49%	20.010%
2024	8.15%	9.47%	2.49%	20.11%

State and University Employers				
Fiscal Year	Members	Employers	General Fund	Total Employee & Employer
Prior to 2008	7.15%	7.47%	0.11%	14.73%
2008-2009	7.15%	9.47%	0.11%	16.73%
2010-2013	7.15%	9.85%	0.11%	17.11%
2014	8.15%	10.85%	0.11%	19.11%
2015	8.15%	10.95%	0.11%	19.21%
2016	8.15%	11.05%	0.11%	19.31%
2017	8.15%	11.15%	0.11%	19.41%
2018	8.15%	11.25%	0.11%	19.51%
2019	8.15%	11.35%	0.11%	19.61%
2020	8.15%	11.45%	0.11%	19.71%
2021	8.15%	11.55%	0.11%	19.81%
2022	8.15%	11.65%	0.11%	19.910%
2023	8.15%	11.75%	0.11%	20.01%
2024	8.15%	11.85%	0.11%	20.11%

MISSOULA COUNTY, MONTANA

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Stand-Alone Plan Statements

PERS and SRS

The financial statements of the Montana Public Employees Retirement Board (PERB), Annual Comprehensive Financial Report, and the GASB 68 Report disclose the PERS and SRS fiduciary net position. The reports are available from the PERB at P.O. Box 200131, Helena, MT 59620-0131, (406) 444-3154 or the MPERA website at <http://pera.mt.gov/index.shtml>.

TRS

TRS' stand-alone financial statements, actuarial valuations, and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>.

PERS

The total Pension Liability (TPL) used to calculate the net pension liability (NPL) was determined on the results of the June 30, 2020 actuarial valuation, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expenses)	7.06%
Admin Expense as % of Payroll	0.28%
General Wage Growth *	3.50%
* includes Inflation at	2.40%
Merit Increases	0% to 4.80%

Guaranteed Annual Benefit Adjustment

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

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YEAR ENDED JUNE 30, 2022

3% 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% is reduced by 0.1% for each 2% PERS is funded below 90%; and
- c) 0% whenever the amortization period for PERS is 40 years or more.

Mortality assumptions among contributing members, service retired members and beneficiaries are based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males.

Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Mortality Tables with no projections.

SRS

The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020 actuarial valuation, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expenses)	7.06%
Admin Expense as % of Payroll	0.17%
General Wage Growth *	3.50%
* includes Inflation at	2.40%
Merit Increases	0% to 6.3%

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

For members hired prior to July 1, 2007	3.00%
For members hired on or after July 1, 2007	1.50%

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Mortality assumptions among contributing members, service retired members and beneficiaries are based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males.

Mortality assumptions among Disabled members are based on RP 2000 Combined Mortality Tables with no projections.

TRS

The TPL as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the July 1, 2021, valuation were based on the results of the last actuarial experience study dated May 3, 2018. Among those assumptions were the following:

Total Wage Increases *	3.25% - 7.76% for Non-University Members and 4.25% for University Members
Investment Return	7.06%
Price Inflation	2.40%

* Total Wage Increases includes a 3.25% general wage increase assumption.

Postretirement Benefit Increases

Tier One Members: If the retiree has received benefits for at least three years, the retirement allowance will be increased by 1.5% on January 1st.

Tier Two Members: the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows TRS to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.

Mortality among contributing members, service retired members, and beneficiaries:

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

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For TRS, mortality among disabled members:

- 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.

Discount Rate

PERS

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under Montana Code Annotated. The State contributed 0.1% of 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, PERS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

SRS

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

MISSOULA COUNTY, MONTANA

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TRS

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions, the State General Fund will contribute \$25 million annually to TRS payable July 1st of each year. Based on those assumptions, TRS' fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2124. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. No municipal bond rate was incorporated in the discount rate.

Target Allocations

PERS and SRS

The long-term rate of return as of June 30, 2021 was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Service, LLC, yielding a medium real rate of return of 4.66%. The assumed inflation is based on the intermediate inflation of 2.4% in the *2021 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 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 are summarized below.

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Asset Class	Target Asset Allocation	Long-term Expected Real Rate of Return Arithmetic Basis
Cash	3.00%	-0.33%
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.00%	

* The assumed rate is comprised of a 2.40% inflation rate and a real long-term expected rate of return of 4.66%.

TRS

Asset Class	Target Asset Allocation	Long-term Expected Real Rate of Return Arithmetic Basis
Cash	3.00%	-0.33%
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.00%	

The long-term capital market assumptions published in the Survey of Capital Market Assumptions 2021 Edition by Horizon Actuarial Service, LLC, yield a median real return of 4.66%. Assumed inflation is based on the intermediate inflation assumption of 2.4% in the

MISSOULA COUNTY, MONTANA

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2021 OASDI Trustees Report used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%.

Sensitivity Analysis

PERS and SRS

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

	1.0% Decrease 6.06%	Current Discount Rate of 7.06%	1.0% Increase 8.06%
County's PERS Net Pension Liability	\$ 65,331,499	\$ 41,157,743	\$ 20,881,572
County's SRS Net Pension Liability	\$ 18,469,234	\$ 8,744,186	\$ 807,592
PHC's Proportionate Share of PERS Net Pension Liability	\$ 19,829,901	\$ 12,492,505	\$ 6,338,130

TRS

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

	1.0% Decrease 6.06%	Current Discount Rate of 7.06%	1.0% Increase 8.06%
County's proportionate share of:			
TRS Net Pension Liability	\$ 163,799	\$ 110,243	\$ 65,551

MISSOULA COUNTY, MONTANA

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Summary of Significant Accounting Policies

All Plans

MPERA (PERS and SRS) and TRS prepare financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA and TRS for the purposes of determining the NPL; deferred inflows of resources and deferred outflows of resources related to pensions; pension expense; the fiduciary net position; and additions to or deductions from fiduciary net position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA and TRS adhere to all accounting principles generally accepted in the United States of America. MPERA and TRS applied all applicable pronouncements of GASB.

Pension Amount Totals

All Plans

Employers are provided guidance in GASB Statement No. 68, paragraph 74, that pension amounts must be combined as a total or aggregate for reporting. This is true when employees are provided benefits through more than one pension, whether cost-sharing, single-employer, or agent plans.

Net Pension Liability

PERS

In accordance with GASB Statement No. 68, *"Accounting and Financial Reporting for Pensions,"* employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the PERS-DBRP. Employers are required to record and report their proportionate share of the collective NPL, pension expense, and deferred outflows and deferred inflows of resources associated with pensions.

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

Per Montana law, State agencies and universities paid their own additional contributions. These employer-paid contributions are not accounted for as special funding for State agencies and universities but are reported as employer contributions.

The TPL minus the fiduciary net position equals the NPL. GASB Statement No. 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the TPL. The basis for the TPL as of June 30, 2021 was determined by taking the results of the June 30, 2020 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The proportionate shares of the County's, PHC's, and the State of Montana's NPL for June 30, 2021 and 2020 are displayed below. The County's and PHC's proportionate share equals the ratio of the County's contributions to the sum of all employer and non-employer contributions during the measurement period. The State's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total State contributions paid. The County and PHC recorded a liability of \$28,865,522 and \$12,492,505, respectively. The County and PHC employer's proportionate share was 2.269868% and 0.689000%, respectively.

	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in percent of Collective NPL
County's proportionate share	\$ 41,157,743	\$ 55,896,433	2.269868%	2.118725%	0.151143%
State of Montana Proportionate Share Associated with County	12,147,653	17,615,642	0.669949%	0.667712%	0.002237%
Total	<u>\$ 53,305,396</u>	<u>\$ 73,512,075</u>	<u>2.939817%</u>	<u>2.786437%</u>	<u>0.153380%</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

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Change in Actuarial Assumptions and Methods:

The following changes in assumptions or other inputs were made that affected the measurement of the NPL:

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

Changes in Benefit Terms:

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

Changes in Proportionate Share:

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

SRS

In accordance with GASB Statement No. 68, *"Accounting and Financial Reporting for Pensions,"* employers are required to recognize and report certain amounts associated with participation in the Sheriffs' Retirement System (SRS). This includes the proportionate share of the collective NPL, pension expense, and deferred inflows and deferred outflows of resources associated with pensions. This report provides information for employee's who are using a June 30, 2021, measurement date for the 2022 reporting.

The TPL minus the fiduciary net position equals the NPL. GASB Statement No. 68 allows a measurement date of up to 12 months before the employer's fiscal year-end to determine the TPL. The basis for the TPL as of June 30, 2020 was determined by taking the results of the June 30, 2020 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

MISSOULA COUNTY, MONTANA

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The proportionate share of the County's NPL for June 30, 2021 and 2020 is displayed below. The employer'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 \$8,744,186 and the County's proportionate share was 12.004600%.

	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
County's proportionate share	\$ 8,744,186	\$ 14,346,250	12.004600%	11.770200%	0.234400%

Change in Actuarial Assumptions and Methods

The following changes in assumptions or other inputs were made that affected the measurement of the NPL:

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

Changes in Benefit Terms

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

Changes in Proportionate Share

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

TRS

In accordance with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions," employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS). GASB Statement No. 68 includes requirements to record and report their proportionate share of the collective NPL. In accordance with GASB Statement No. 68, TRS has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS that are used to provide pension benefits to the retired members of TRS. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective NPL that is associated with the employer.

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The following table shows the employer proportionate share of the NPL and the employer's proportion of NPL for June 30, 2022 and 2021. The NPL was measured as of June 30, 2021, and the TPL used to calculate the NPL was determined by an actuarial valuation as of July 1, 2021. Therefore, no update procedures were used to roll forward the TPL to the measurement date. The County's proportion of the NPL was based on the County's contributions received by TRS during the measurement period July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2022, the County recorded a liability of \$110,243, and the County's proportionate share was 0.0067%.

	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
County's proportionate share	\$ 110,243	\$ 154,651	0.0067%	0.0069%	-0.0002%
State of Montana proportionate share associated with County	62,275	89,857	0.0038%	0.0040%	-0.0002%
Total	<u>\$ 172,518</u>	<u>\$ 244,508</u>	<u>0.0105%</u>	<u>0.0109%</u>	<u>-0.0004%</u>

Change in Actuarial Assumptions and Other Inputs

The following changes in assumptions or other inputs were made that affected the measurement of the NPL:

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

Changes in Benefit Terms

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

Changes in Proportionate Share

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

MISSOULA COUNTY, MONTANA

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Pension Expense

PERS

At June 30, 2022, the County and PHC recognized a pension expense of \$6,092,883 and \$1,626,775, respectively for their proportionate share of the PERS' pension expense. The County and PHC recognized grant revenue of \$2,665,654 and \$1,154,677, respectively for the support provided by the State of Montana for the proportionate share of the pension expense that is associated with the employer.

SRS

At June 30, 2022, the County recognized a pension expense of \$545,178 for its proportionate share of the SRS' pension expense.

TRS

At June 30, 2022, the County recognized a pension expense of \$20,135 for its proportionate share of the TRS' pension expense. The County also recognized grant revenue of \$6,067 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the County.

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Deferred Outflows and Inflows

At June 30, 2022, the County and PHC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources				
	PERS		SRS	TRS	Total
	County	PHC			
Differences between expected and actual experience	\$ 305,910	\$ 133,318	\$ 1,132,063	\$ 1,731	\$ 1,573,022
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Change in Assumptions	4,245,855	1,850,373	3,311,997	12,553	9,420,778
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,952,594	850,953	45,643	2,389	2,851,579
Employer Contributions subsequent to the measurement date (Fiscal Year 2023 Contributions)*	2,645,757	1,145,090	1,633,967	10,684	5,435,498
Total	<u>\$ 9,150,116</u>	<u>\$ 3,979,734</u>	<u>\$ 6,123,670</u>	<u>\$ 27,357</u>	<u>\$ 19,280,877</u>
	Deferred Inflows of Resources				
	PERS		SRS	TRS	Total
	County	PHC			
Differences between expected and actual experience	\$ 207,506	\$ 90,433	\$ -	\$ -	\$ 297,939
Net difference between projected and actual earnings on pension plan investments	11,612,584	5,060,842	5,910,331	34,835	22,618,592
Change in Assumptions	-	-	-	57	57
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	-	-	3,991	3,991
Employer Contributions subsequent to the measurement date (Fiscal Year 2023 Contributions)*	-	-	-	-	-
Total	<u>\$ 11,820,090</u>	<u>\$ 5,151,275</u>	<u>\$ 5,910,331</u>	<u>\$ 38,883</u>	<u>\$ 22,920,579</u>

*Amounts 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 NPL in the year ended June 30, 2023.

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Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Reporting year ended June 30:	PERS		SRS	TRS	Total
	County	PHC			
2022	\$ 1,294,262	\$ 564,048	\$ 98,415	\$ (644)	\$ 1,956,081
2023	(98,232)	(42,810)	(73,639)	(3,378)	(218,059)
2024	(2,804,737)	(1,222,323)	(274,691)	(7,134)	(4,308,885)
2025	(3,707,024)	(1,615,546)	(1,170,713)	(11,054)	(6,504,337)
Total	<u>\$ (5,315,731)</u>	<u>\$ (2,316,631)</u>	<u>\$ (1,420,628)</u>	<u>\$ (22,210)</u>	<u>\$ (9,075,200)</u>

Pension Activity by Reporting Unit

The County processes payroll, including payment of payroll taxes and benefits, for two local agencies, the Bitterroot Economic Development District and the Soil Conservation District. The pension items related to these agencies are included in the County's allocation by the State of Montana.

The pension activity by reporting unit for PERS, SRS, and TRS in total is as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources
Governmental Activities	\$ 15,101,033	\$ 32,295,400	\$ 17,486,682
Business-type Activities	164,007	558,024	235,892
Partnership Health Center	3,979,734	12,492,505	5,151,275
Fiduciary Funds	36,103	113,329	46,727
Total	<u>\$ 19,280,877</u>	<u>\$ 45,459,258</u>	<u>\$ 22,920,576</u>

	On-Behalf State Pension Revenue	Pension Expense
Governmental Activities	\$ 2,624,763	\$ 6,683,893
Business-type Activities	36,483	(30,776)
Partnership Health Center	1,154,677	1,626,775
Fiduciary Funds	10,475	5,079
Total	<u>\$ 3,826,398</u>	<u>\$ 8,284,971</u>

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Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan is available to all County employees. This permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participation in the plan is optional. During 2022, the employee contributions were \$770,053.

Effective July 1, 1998, the County amended its deferred compensation plan to conform with section 457(g) of the Internal Revenue Code. Trusts were established to hold deferred compensation plan assets for the exclusive benefit of participants and their beneficiaries. The trusts are administered by Valic and Nationwide, and the County's duty with respect to the plan is limited to withholding deferred compensation amounts from employees and remitting them to Valic and Nationwide. Because the County's involvement with the plan is limited to ministerial functions, the plan is not included in the County reporting entity because it does not meet the definition of a fiduciary fund under GAAP.

10. Other Postemployment Benefits

GASB Statement No. 75 *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,"* addresses accounting and financial reporting for postemployment benefits other than pensions (OPEB) that are provided to the employees of state and local governments, establishing standards for measuring and recognizing liabilities, deferred inflows and outflows of resources, and expenses. This statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. GASB Statement No. 10, as modified by GASB Statement No. 74, requires that amounts related to retirees be excluded from the internal service fund used for health benefits. Accordingly, amounts related to retirees have been reported in an agency fund. Information for the County's health benefits plan for retirees is included below. Partnership Health Center (PHC) participates in the plan as part of the County.

The County is self-insured through its participation in the "Missoula County Employee Benefits Plan." The County and nine additional entities participate in the plan. The plan is administered by the County as a multiple-employer defined benefit plan. The plan is reported as an internal service fund of the County and uses the accrual basis of accounting. A trust has

MISSOULA COUNTY, MONTANA

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not been created to accumulate assets for the plan, so the plan is financed on a pay-as-you-go basis. County and outside agencies current employee contributions are used to cover retiree claims and administrative costs as needed. The plan issues stand-alone financial statements which can be obtained from Missoula County Risk & Benefits, 200 West Broadway, Missoula, MT 59802. Each employer in the plan is required to disclose additional information with regard to benefits provided, employees covered, changes in the OPEB liability, sensitivity analysis for changes in certain rates, OPEB expense, deferred inflows and outflows of resources related to the plan, and actuarial methods and assumptions used. This information for the County and PHC is presented below.

To qualify for retiree medical benefits, the employee must have attained the age of 60 plus five years of service or attained age 65 or completed 30 years of service. An employee hired prior to July 1, 2011 may qualify for early retirement by meeting one of the following criteria: attained the age of 50 with five years of service or any age under 60 with 25 years of service. An employee hired on or after July 1, 2011, must attain the age of 55 with five years of service. Retirees are able to purchase health benefits for themselves and their family members at two different rates: the "Medical Standard Plan" and the "Medical High Deductible Plan." The retiree pays into the plan what the County and an active employee would pay on a monthly basis. Retiree benefits and contributions are established and can be amended by the County. The monthly premiums effective July 1, 2021, are shown below:

Level of Coverage	Single	Employee/ Spouse	Employee/ Child	Family
Medical Standard Plan	\$ 623.00	\$ 1,169.00	\$ 1,043.00	\$ 1,590.00
Medical High Deductible Plan	444.72	702.74	744.60	1,135.26
Dental	43.00	76.00	105.00	139.00
Vision	12.50	23.60	\$ 23.00	34.10

At June 30, 2022, the Missoula County Health Benefits Plan covered 1,117 active and 49 retired employees and their dependents. The active and retired employees for the County and PHC, combined, were 867 and 44, respectively.

An actuarial valuation was performed for Missoula County's plan for the fiscal year ending June 30, 2022 measurement date. The information presented is based on the actuarial assumptions and substantive plan provisions summarized in the County's June 30, 2022 actuarial valuation and participant information provided by the County.

The following assumptions and other inputs were used to calculate the total OPEB liability in the actuarial valuation.

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Discount Rate	4.09% - S&P Municipal Bond 20 Year High Grade Rate Index Index
Payroll Growth	2.50%
General Inflation	3.0% per year
Cost Method	Entry age normal, determined as a level percent of projected pay
Participation Rate	25% of eligible employees are assumed to enroll in the plan. 36% of actives are assumed to cover spouses at retirement. 23% of eligible enrollees are assumed to elect early retirement. 9% of those retiring at age 65 or greater are assumed to elect coverage. 56% of retirees electing medical coverage are assumed to enroll in the Standard Plan and 44% in the High Deductible Plan. Dental and vision coverage elections are assumed to be the same as current coverage.
Mortality Rate	RP-2000 Combined Mortality Table Projection AA Fully Generational.
Termination Before Retirement	MPERS pension actuarial valuation assumptions at 06/30/2021.

Medical Trend Rate	Effective July 1	Trend Rate
	2022	6.02%
	2023	5.83%
	2024	5.63%
	2025	5.44%
	2026	5.25%
	2027	5.06%
	2028	4.86%
	2029+	4.67%

The table below shows the assumption changes from the prior valuation at June 30, 2020.

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Assumption	Description of Change
Discount Rate	Increased from 2.18% to 4.09%
Claims Experience	Increased liability due to higher claim levels then previously expected

Based on an actuarial study prepared as of June 30, 2022, the following table reports the changes to the OPEB liability for fiscal year 2022, as well as deferred inflows and outflows of resources and OPEB expense recognized. This information is allocated to various enterprise and internal service activities and PHC, as detailed below.

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OPEB Liability Year Ended	Total Governmental Activities					Business-Type Activities Enterprise Funds			Discretely Presented Component Unit	
	Governmental Activities	Risk Management	Employee Benefits	Information Services	Telephone Services	Larchmont Golf Course	RSID Funds	Workers' Compensation	Partnership Health Center	
Liability, Beginning Balance	\$ 2,571,320	\$ 6,069	\$ 24,062	\$ 93,323	\$ 8,996	\$ 10,947	\$ 16,963	\$ 8,467	\$ 819,478	
Service Cost	193,784	300	1,651	5,501	500	923	750	800	56,260	
Interest	111,488	173	949	3,165	288	531	432	460	32,367	
Difference between expected and actual experience	1,644,467	2,546	14,004	46,682	4,244	9,495	6,366	6,790	477,426	
Changes in Assumption	(915,447)	(1,418)	(7,796)	(25,987)	(2,362)	(4,358)	(3,544)	(3,780)	(265,775)	
Net Change	1,034,292	1,601	8,808	29,361	2,670	6,591	4,004	4,270	300,278	
Postemployment Benefits Liability, Ending Balance	\$ 3,605,612	\$ 7,670	\$ 32,870	\$ 122,684	\$ 11,666	\$ 17,538	\$ 20,967	\$ 12,737	\$ 1,119,756	
Deferred Inflows of Resources										
Beginning Balance	\$ (664,508)	\$ (1,471)	\$ (6,216)	\$ (23,615)	\$ (2,711)	\$ (3,388)	\$ (4,351)	\$ (2,412)	\$ (218,144)	
Difference between expected and actual experience	(915,447)	(1,418)	(7,796)	(25,987)	(2,362)	(4,358)	(3,544)	(3,780)	(265,775)	
Current year amortization of experience diff.	204,436	317	1,741	5,804	527	992	792	844	59,352	
Net Change	(711,011)	(1,101)	(6,055)	(20,183)	(1,835)	(3,366)	(2,752)	(2,936)	(206,423)	
Ending Balance	\$ (1,375,519)	\$ (2,572)	\$ (12,271)	\$ (43,798)	\$ (4,546)	\$ (6,754)	\$ (7,103)	\$ (5,348)	\$ (424,567)	
Deferred Outflows of Resources										
Beginning Balance	\$ 785,524	\$ 1,725	\$ 6,932	\$ 27,460	\$ 3,192	\$ 4,036	\$ 5,222	\$ 3,054	\$ 267,073	
Changes in assumptions	1,644,467	2,546	14,004	46,682	4,244	9,495	6,366	6,790	477,426	
Current year amortization of assumption changes	(291,180)	(451)	(2,479)	(8,266)	(751)	(1,577)	(1,127)	(1,202)	(84,536)	
Net Change	1,353,287	2,095	11,525	38,416	3,493	7,918	5,239	5,588	392,890	
Ending Balance	\$ 2,138,811	\$ 3,820	\$ 18,457	\$ 65,876	\$ 6,685	\$ 11,954	\$ 10,461	\$ 8,642	\$ 659,963	
OPEB Expense	\$ 392,016	\$ 607	\$ 3,338	\$ 11,128	\$ 1,012	\$ 2,039	\$ 1,519	\$ 1,618	\$ 113,812	

Sensitivity Analysis

The following table discloses the sensitivity of the County and PHC's OPEB liability to changes in the discount rate and healthcare cost trend rate, showing how the OPEB liability would change if the rates used were increased or decreased by 1%.

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

	1.0% Decrease	Discount Rate	1.0% Increase
	3.09%	4.09%	5.09%
County OPEB liability	\$ 4,646,213	\$ 3,831,744	\$ 3,205,724
PHC liability	1,357,770	1,119,756	936,813

	1.0% Decrease	Trend Rate	1.0% Increase
	5.02%	6.02%	7.02%
County OPEB liability	\$ 3,151,243	\$ 3,831,744	\$ 4,738,052
PHC liability	920,893	1,119,756	1,384,608

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

Fiscal Year Ended June 30,	Increase (Decrease) in OPEB Expense	
	County	PHC
2023	\$ 84,871	\$ 21,797
2024	84,871	21,797
2025	84,871	21,797
2026	84,871	21,797
2027	84,871	21,797
2028	84,871	21,797
2029	84,871	21,797
2030	84,871	21,797
2031	84,871	21,797
2032	37,956	39,223
	<u>\$ 801,795</u>	<u>\$ 235,396</u>

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

11. Transactions with Component Units

Transactions with Primary Government

Principal and Interest payment to Nonmajor Governmental Funds (Health Center Bonds)	<u>\$ 151,615</u>
Health insurance premiums paid to Internal Service Funds	<u>2,193,905</u>
Community Based Organizations Grant from Nonmajor Governmental Fund (Community Assistance Fund)	<u>-</u>
Missoula Aging Services:	
Community Based Organizations Grant from Nonmajor Governmental Fund (Aging Fund)	<u>814,242</u>

12. Interlocal Agreement

In July 2020, the County and the City of Missoula entered into an interlocal agreement to cooperate in the acquisition and management of the Federal Building. A related interlocal agreement was entered into December 2022 to establish rights, duties, obligations, and responsibilities of each party to this agreement with respect to the Missoula Local Government Building Special District. This district was created to obtain ownership of the Federal Building. In January 2023, the County and the City of Missoula received title to the Federal Building. The County received the building at no cost, in exchange for a commitment to maintain the building as a National Historic Monument.

13. Tax Abatements and Other Tax Arrangements

Other tax arrangements include Payment in lieu of taxes (PILOT) programs. This is an agreement for payment in lieu of taxes between the County and non-profit organizations. During 2022, other real estate tax arrangements, as defined above, resulted in the following forgone tax amounts:

<u>Other Arrangements</u>	<u>Tax Dollars</u>
PILOT	\$ 2,395,780

MISSOULA COUNTY, MONTANA

NOTES OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

14. Subsequent Events

In August 2022, the County issued a General Obligation Bonds in the amount of \$4,048,000 to pay a judgement issued against the County related to a sheriff and deputy pay issue. The bonds mature in July 2027 with an interest rate of 2.75%.

In May 2024, the County partnered with the City to purchase property for \$3,200,000. The County paid cash for their portion of the purchase.

REQUIRED SUPPLEMENTARY INFORMATION

MISSOULA COUNTY, MONTANA

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of net pension liability (asset)	2.27%	2.12%	2.04%	1.94%	2.47%	2.46%	2.29%	2.23%
County's proportionate share of net pension liability (asset)	\$ 41,157,743	\$ 55,896,433	\$ 42,617,454	\$ 40,526,396	\$ 48,121,836	\$ 41,929,126	\$ 31,979,503	\$ 27,830,651
State's proportionate share of the net pension liability (asset) associated with the County	<u>12,147,653</u>	<u>17,615,642</u>	<u>13,874,561</u>	<u>13,571,933</u>	<u>643,960</u>	<u>512,326</u>	<u>392,814</u>	<u>339,855</u>
Total	<u>\$ 53,305,396</u>	<u>\$ 73,512,075</u>	<u>\$ 56,492,015</u>	<u>\$ 54,098,329</u>	<u>\$ 48,765,796</u>	<u>\$ 42,441,452</u>	<u>\$ 32,372,317</u>	<u>\$ 28,170,506</u>
County's covered payroll	\$ 39,995,875	\$ 33,554,036	\$ 33,640,212	\$ 31,937,599	\$ 30,650,357	\$ 29,485,349	\$ 26,698,242	\$ 25,502,115
County's proportionate share of net pension liability/(asset) as a percentage of its covered payroll	102.90%	166.59%	126.69%	126.89%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.

COUNTY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 3,772,608	\$ 3,553,143	\$ 3,114,537	\$ 2,893,275	\$ 2,704,692	\$ 2,565,479	\$ 2,464,547	\$ 2,338,594
Contributions in relation to the contractually required contribution	<u>3,772,608</u>	<u>3,553,143</u>	<u>3,114,537</u>	<u>2,893,275</u>	<u>2,704,692</u>	<u>2,565,479</u>	<u>2,464,547</u>	<u>2,338,594</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 42,532,189	\$ 39,995,875	\$ 35,554,036	\$ 33,640,212	\$ 31,937,599	\$ 30,650,357	\$ 29,485,349	\$ 26,698,242
Contributions as a percentage of covered payroll	8.87%	8.88%	8.76%	8.60%	8.47%	8.37%	8.36%	8.76%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.
Schedule includes PHC liability

See accompanying notes to required supplementary information.

MISSOULA COUNTY, MONTANA

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY MONTANA SHERIFFS' RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of net pension liability (asset)	12.00%	11.77%	12.15%	12.32%	11.65%	10.79%	10.46%	10.33%
County's proportionate share of net pension liability (asset)	<u>\$ 8,744,186</u>	<u>\$ 14,346,250</u>	<u>\$ 10,128,712</u>	<u>\$ 9,260,368</u>	<u>\$ 8,868,574</u>	<u>\$ 18,961,826</u>	<u>\$ 10,084,703</u>	<u>\$ 4,297,968</u>
County's covered payroll	\$ 10,910,092	\$ 9,994,802	\$ 9,751,365	\$ 9,557,937	\$ 8,719,740	\$ 7,619,504	\$ 7,118,535	\$ 6,679,020
County's proportionate share of net pension liability (asset) as a percentage of its covered payroll	80.15%	143.54%	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.

COUNTY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,633,967	\$ 1,430,859	\$ 1,315,343	\$ 1,284,044	\$ 1,277,000	\$ 882,002	\$ 789,727	\$ 722,095
Contributions in relation to the contractually required contribution	<u>1,633,967</u>	<u>1,430,859</u>	<u>1,315,343</u>	<u>1,284,044</u>	<u>1,277,000</u>	<u>882,002</u>	<u>789,727</u>	<u>722,095</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 12,458,764	\$ 10,910,092	\$ 9,994,802	\$ 9,751,365	\$ 9,557,937	\$ 8,719,740	\$ 7,619,504	\$ 7,118,535
Contributions as a percentage of covered payroll	13.12%	13.12%	13.16%	13.17%	13.36%	10.12%	10.36%	10.14%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

MISSOULA COUNTY, MONTANA

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY MONTANA TEACHERS' RETIREMENT SYSTEM

Last 10 Fiscal Years¹

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of net pension liability (asset)	0.67%	0.69%	0.67%	0.59%	0.56%	0.53%	0.53%	0.53%
County's proportionate share of net pension liability (asset)	\$ 110,243	\$ 154,651	\$ 129,539	\$ 108,819	\$ 93,798	\$ 97,479	\$ 86,759	\$ 80,664
State's proportionate share of the net pension liability (asset) associated with the County	<u>62,275</u>	<u>89,857</u>	<u>79,671</u>	<u>72,802</u>	<u>59,762</u>	<u>66,896</u>	<u>65,520</u>	<u>57,909</u>
Total	<u>\$ 172,518</u>	<u>\$ 244,508</u>	<u>\$ 209,210</u>	<u>\$ 181,621</u>	<u>\$ 153,560</u>	<u>\$ 164,375</u>	<u>\$ 152,279</u>	<u>\$ 138,573</u>
County's covered payroll	\$ 94,790	\$ 94,635	\$ 91,189	\$ 78,303	\$ 73,369	\$ 69,260	\$ 67,394	\$ 66,101
County's proportionate share of net pension liability/(asset) as a percentage of its covered payroll	116.30%	163.42%	142.06%	138.97%	127.84%	140.74%	128.73%	122.03%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	64.95%	68.64%	69.09%	70.09%	66.69%	69.30%	70.36%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.

COUNTY'S CONTRIBUTIONS TO THE PENSION PLAN

Last 10 Fiscal Years²

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 10,684	\$ 8,692	\$ 8,583	\$ 8,180	\$ 6,946	\$ 6,434	\$ 6,005	\$ 5,776
Contributions in relation to the contractually required contribution	<u>10,684</u>	<u>8,692</u>	<u>8,583</u>	<u>8,180</u>	<u>6,946</u>	<u>6,434</u>	<u>6,005</u>	<u>5,776</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 115,257	\$ 94,790	\$ 94,635	\$ 91,189	\$ 78,303	\$ 73,369	\$ 69,260	\$ 67,394
Contributions as a percentage of covered payroll	9.27%	9.17%	9.07%	8.97%	8.87%	8.77%	8.67%	8.57%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the County is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

MISSOULA COUNTY, MONTANA

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

LAST TEN YEARS*

	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service cost	\$ 260,469	\$ 201,550	\$ 178,941	\$ 205,947	\$ 211,208
Interest	149,853	67,288	73,223	87,071	78,563
Differences between expected and actual experience	2,212,020	(161,042)	(525,786)	(188,209)	(464,795)
Changes of assumptions	(1,230,467)	352,736	626,252	50,274	489,229
Change in accounting principle	-	-	-	-	1,620,540
Net Changes in Total OPEB Liability	1,391,875	460,532	352,630	155,083	1,934,745
Total OPEB Liability - Beginning	3,559,625	3,099,093	2,746,463	2,591,380	656,635
Total OPEB Liability - Ending	\$ 4,951,500	\$ 3,559,625	\$ 3,099,093	\$ 2,746,463	\$ 2,591,380
Covered Payroll	\$ 53,960,981	\$ 52,760,639	\$ 49,540,895	\$ 43,231,592	\$ 42,177,163
Total OPEB Liability as a percentage of Covered Payroll	9.18%	6.75%	6.26%	6.35%	6.14%
Major Assumptions:					
Discount Rate	4.09%	2.18%	2.66%	3.36%	3.45%
Medical Trend Rate	6.02%	6.10%	6.10%	6.20%	6.20%

* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

Notes to the Schedule:
Schedule includes PHC liability

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.
The following are the discount rates used in each period:

2018	3.45%
2019	3.36%
2020	2.66%
2021	2.18%
2022	4.09%

See accompanying notes to required supplementary information.

MISSOULA COUNTY, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

Public Employees Retirement System (PERS). The following changes to the plan provisions were made as identified:

2017 Legislative Changes:

PERS Statutory Appropriation, effective July 1, 2017

Revenue from coal severance taxes and interest income from the coal severance tax permanent fund previously appropriated to the PERS defined benefit trust fund will be replaced with the following statutory appropriations:

1. FY2018-\$31.386 million
2. FY2019-\$31.958 million
3. Beginning July 1, 2019 through at least June 30, 2025, 101% of the contribution from the previous year from the General Fund to the PERS defined benefit trust fund, as follows:
 - a. FY2020-\$32.277 million
 - b. FY2021-\$32.600 million
 - c. FY2022-\$32.926 million
 - d. FY2023-\$33.255 million
 - e. FY2024-\$33.588 million
 - f. FY2025-\$33.924 million

Change in Benefit Terms:

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

Changes in Actuarial Assumptions and Methods:

The following changes to actuarial assumptions were made for the June 30, 2022 measurement date:

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

The following changes to actuarial assumptions were made for the June 30, 2021 measurement date:

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

MISSOULA COUNTY, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

Changes in Proportionate Share:

There were no changes between the measurement date of the collective net pension liability and the reporting date.

Methods and Assumptions Used in the Calculations of Actuarially Determined Contributions:

The following Actuarial Assumptions were adopted from June 30, 2021 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.06%
Merit salary increase	0% to 4.80%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	Level percentage of payroll; open
Remaining amortization period	30 years
Mortality (Health Members)	For males and females: RP 2000 combined employee and annuitant mortality table 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 a % of payroll	0.28%

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

Sheriffs' Retirement System (SRS). The following changes to the plan provisions were made as identified:

Change in Benefit Terms:

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

Changes in Actuarial Assumptions and Methods:

The following changes to actuarial assumptions were made for the June 30, 2022 measurement date:

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

MISSOULA COUNTY, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

The following changes to actuarial assumptions were made for the June 30, 2021 measurement date:

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

Changes in Proportionate Share:

There were no changes between the measurement date of the collective net pension liability and the reporting date.

Methods and Assumptions Used in the Calculations of Actuarially Determined Contributions:

The following Actuarial Assumptions were adopted from June 30, 2021 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.06%
Merit salary increase	0% to 4.80%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	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 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 a % of payroll	0.28%

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

Teachers' Retirement System (TRS). The following changes to the plan provisions were made as identified:

Change in Benefit Terms:

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

MISSOULA COUNTY, MONTANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

Changes in Actuarial Assumptions and Methods:

The following changes to actuarial assumptions were made for the June 30, 2022 measurement date:

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

The following changes to actuarial assumptions were made for the June 30, 2021 measurement date:

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

Changes in Proportionate Share:

There were no changes between the measurement date of the collective net pension liability and the reporting date.

Methods and Assumptions Used in the Calculations of Actuarially Determined Contributions:

The following Actuarial Assumptions were adopted from June 30, 2021 actuarial valuation:

General Wage Growth*	3.25% to 7.76% including inflation for Non-University Members
Investment Rate of Return*	7.50%, net of pension plan investment expense and including inflation
Inflation	2.40%
Merit salary increase	0% to 4.80%
Asset valuation method	Four-year smoothed market
Actuarial; cost method	Entry Age Normal
Amortization	Level percentage of payroll; open
Remaining amortization period	29 years
Mortality (Healthy Members)	For males and females: RP 2000 combined employee and annuitant mortality table 2020 using Scale BB, males set back 1 year
Mortality (Disabled Members)	For males and females: RP 2000 combined Mortality Table with no projections

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 18,324,827	\$ 18,324,827	\$ 19,181,769	\$ 856,942
Licenses and permits	328,540	328,540	28,900	(299,640)
Intergovernmental revenue	1,286,598	2,648,990	1,924,791	(724,199)
Charges for services	1,604,237	1,764,120	2,200,483	436,363
Fines and forfeitures	422,200	443,729	429,892	(13,837)
Interest, rent. and royalties	140,000	140,000	82,046	(57,954)
Miscellaneous revenue	84,755	193,465	599,239	405,774
Total revenues	22,191,157	23,843,671	24,447,120	603,449
Expenditures:				
Current:				
General government	15,530,575	16,153,181	14,395,581	(1,757,600)
Criminal justice	4,343,567	4,431,995	5,903,036	1,471,041
Public safety	3,138,887	4,869,515	4,856,926	(12,589)
Public works	455,048	455,048	281,550	(173,498)
Public health	-	-	-	-
Social and economic services	-	-	-	-
Culture and recreation	-	-	-	-
Housing and community development	-	-	-	-
Capital outlay	112,950	718,464	680,454	(38,010)
Debt service	86,050	86,050	86,049	(1)
Total expenditures	23,667,077	26,714,253	26,203,596	(510,657)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,475,920)	(2,870,582)	(1,756,476)	1,114,106
Other Financing Sources (Uses):				
Transfers in	2,385,595	3,303,385	3,333,252	29,867
Transfers out	(1,886,876)	(1,886,876)	(1,705,164)	181,712
Leases	-	-	250,273	250,273
Issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Sale of capital assets	1,000	1,000	-	(1,000)
Total other financing sources (uses)	499,719	1,417,509	1,878,361	460,852
Net Change in Fund Balance	\$ (976,201)	\$ (1,453,073)	\$ 121,885	\$ 1,574,958

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	Public Safety Sheriff				Public Safety Detention			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Property taxes	\$ 9,142,568	\$ 9,895,906	\$ 9,895,905	\$ (1)	\$ 7,445,022	\$ 7,445,022	\$ 7,636,670	\$ 191,648
Licenses and permits	40,000	40,000	26,038	(13,962)	-	-	-	-
Intergovernmental revenue	542,758	565,456	468,197	(97,259)	475,370	475,370	590,350	114,980
Charges for services	455,000	682,735	1,178,688	495,953	6,156,500	6,156,500	5,914,203	(242,297)
Fines and forfeitures	-	-	-	-	36,000	36,000	24,618	(11,382)
Interest, rent, and royalties	400	400	-	(400)	4,272	4,272	290	(3,982)
Miscellaneous revenue	120,200	123,134	75,086	(48,048)	782,486	782,486	1,008,352	225,866
Total revenues	10,300,926	11,307,631	11,643,914	336,283	14,899,650	14,899,650	15,174,483	274,833
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-
Public safety	10,115,617	10,987,250	12,019,125	1,031,875	15,930,588	16,416,292	18,083,878	1,667,586
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Social and economic services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	86,497	413,078	386,710	(26,368)	99,650	99,650	21,759	(77,891)
Debt service	-	-	-	-	-	-	-	-
Total expenditures	10,202,114	11,400,328	12,405,835	1,005,507	16,030,238	16,515,942	18,105,637	1,589,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	98,812	(92,697)	(761,921)	(669,224)	(1,130,588)	(1,616,292)	(2,931,154)	(1,314,862)
Other Financing Sources (Uses):								
Transfers in	556,308	588,993	588,993	-	1,932,517	1,932,517	2,022,675	90,158
Transfers out	(891,643)	(903,993)	(843,993)	60,000	(622,821)	(622,821)	(482,821)	140,000
Issuance of debt	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(335,335)	(315,000)	(255,000)	60,000	1,309,696	1,309,696	1,539,854	230,158
Net Change in Fund Balance	<u>\$ (236,523)</u>	<u>\$ (407,697)</u>	<u>\$ (1,016,921)</u>	<u>\$ (609,224)</u>	<u>\$ 179,108</u>	<u>\$ (306,596)</u>	<u>\$ (1,391,300)</u>	<u>\$ (1,084,704)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Health				Cares Act			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Property taxes	\$ 1,213,387	\$ 1,213,387	\$ 1,280,494	\$ 67,107	\$ -	\$ -	\$ -	\$ -
Licenses and permits	180,700	180,700	217,695	36,995	-	-	-	-
Intergovernmental revenue	3,982,601	4,178,309	5,435,256	1,256,947	-	-	-	-
Charges for services	844,817	844,817	2,291,778	1,446,961	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-
Miscellaneous revenue	106,922	186,922	141,815	(45,107)	-	-	-	-
Total revenues	6,328,427	6,604,135	9,367,038	2,762,903	-	-	-	-
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-
Public safety	54,589	54,589	-	(54,589)	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	6,528,672	6,967,272	13,143,406	6,176,134	-	-	280,303	280,303
Social and economic services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	-	13,500	55,621	42,121	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	6,583,261	7,035,361	13,199,027	6,163,666	-	-	280,303	280,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(254,834)	(431,226)	(3,831,989)	(3,400,763)	-	-	(280,303)	(280,303)
Other Financing Sources (Uses):								
Transfers in	237,583	354,203	3,162,666	2,808,463	-	-	-	-
Transfers out	(6,500)	(6,500)	(6,500)	-	-	-	(2,837,959)	(2,837,959)
Issuance of debt	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	231,083	347,703	3,156,166	2,808,463	-	-	(2,837,959)	(2,837,959)
Net Change in Fund Balance	\$ (23,751)	\$ (83,523)	\$ (675,823)	\$ (592,300)	\$ -	\$ -	\$ (3,118,262)	\$ (3,118,262)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	American Rescue Plan				RSID Debt Service			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 923,908	\$ 923,908	\$ 899,418	\$ (24,490)
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	11,615,449	4,909,868	(6,705,581)	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	-	11,615,449	4,909,868	(6,705,581)	923,908	923,908	899,418	(24,490)
Expenditures:								
Current:								
General government	-	-	93,675	93,675	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	120	120
Public health	-	-	-	-	-	-	-	-
Social and economic services	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	1,136,463	1,182,273	1,009,130	(173,143)
Total expenditures	-	-	93,675	93,675	1,136,463	1,182,273	1,009,250	(173,023)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	11,615,449	4,816,193	(6,799,256)	(212,555)	(258,365)	(109,832)	148,533
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(4,909,876)	(4,816,193)	93,683	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(4,909,876)	(4,816,193)	93,683	-	-	-	-
Net Change in Fund Balance	\$ -	\$ 6,705,573	\$ -	\$ (6,705,573)	\$ (212,555)	\$ (258,365)	\$ (109,832)	\$ 148,533

SUPPLEMENTARY INFORMATION

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted, committed, or assigned to expenditures for specified purposes.

Road - to account for taxes and other revenues to be used for construction and maintenance of County highways.

Community Assistance - to account for taxes and other revenues to assist community organizations that provide services to meet basic human needs.

Bridge - to account for taxes and other revenues restricted to the construction and maintenance of bridges.

Weed - to account for taxes and other revenues restricted to use in weed control programs.

Weed Grant - to account for revenues related to the State of Montana Weed Grant Program.

Fair - to account for various revenues restricted to use for funding the Western Montana Fair and maintenance of the fairgrounds.

District Court - to account for revenues to be used for expenditures by Clerk of Court, Public Defender, and the Sheriff in court-related matters.

Parks - to account for revenues to support operations of the Parks & Trails Department.

Library - to account for revenues restricted to use in various public library programs in the County.

Planning - to account for revenues used by the Office of Planning.

Grants - to account for revenues used by the Grants Office.

Substance Abuse Prevention - to account for revenues used by the Substance Abuse Prevention Office.

Relationship Violence Services Division - to account for revenues used by the Relationship Violence Services Division.

Community and Planning Services - to account for revenues used by the Community and Planning Services Office.

Building Code Division - to account for revenues used by the Building Code Division.

Water Quality District - to account for revenues to be used by the Water Quality District.

Animal Control - to account for revenues to support Animal Control programs.

Extension - to account for revenues restricted to use by the County Extension Service.

ARPA Health - to account for revenues restricted to use in programs related to public health.

Extension Grants - to account for grants and donations revenues received by the County Extension Service.

MDA Airport Industrial Tax District - to account for tax increment revenues from the Missoula Development Authority Airport Industrial District.

MDA Technology District - to account for tax increment revenues from the Missoula Development Authority Technology Tax Increment District

Bonner Millsite Tax Increment District - to account for tax increment revenues from the Bonner Millsite Tax Increment District.

Bonner West Log Yard TEDD - to account for tax increment revenues from the Bonner West Log Yard Targeted Economic Development District.

Drug Forfeiture - to account for revenues from seizures made by the Sheriffs Department in drug-related arrests, and revenues from Board of Crime Control grants to be used in drug-related law enforcement.

Youth Education and Safety - to account for revenues used to support the Youth Education and Safety program.

Historical Museum - to account for revenues restricted to use in art or historical museum programs.

Caremark NACo Rx - to account for revenues related to the County-wide prescription card program.

Missoula and Seeley Lake Search & Rescue funds - to account for revenues used in the Search & Rescue Programs in Missoula and Seeley Lake.

Disaster Emergency Levy - to account for certain costs and related revenues for County disasters as declared by the Board of County Commissioners.

Junk Vehicle - to account for state grant monies restricted to programs to eliminate junk vehicles.

Forest Reserve Title III - to account for the special mitigation projects set aside from the County's Forest Reserve receipts.

RSID Administration - to account for the administration costs and revenues of the County's Rural Special Improvement District Program.

HUD/CDBG - to account for the use of Housing and Urban Development grants and Community Block Grants.

Community Based Organizations - to account for revenues to be used for community programs such as aging programs, child daycare, programs for the developmentally disabled and mentally ill, assistance to victims and witnesses of crimes, cultural grants from the State of Montana, and grant supported housing and infrastructure projects.

Permissive Medical Levy - to account for the revenues used to support the County's health insurance program.

Seeley Lake Refuse - to account for those resources used in the Seeley Lake Refuse District.

9-1-1 Trust - to account for revenues received from the State to support the emergency telephone system.

Criminal Justice Coordination Council – to account for the administration costs and revenue for criminal justice by the criminal justice coordination council.

Relief Fund – to account for the administration for the County relief efforts.

Wye TEDD District – to account for taxes used by the WYE TEDD District.

Marijuana Tax – to account for the revenue received by the County for the Cannabis local option tax.

Other Special Revenue Funds - to account for various trusts which are expendable both as to principal and interest for specific County purposes, including:

Seeley Lake Stove Project

Friends of the Historical Museum

Other Special Revenue

Friends of the Library

Lolo Mosquito District

Debt Service Funds

Debt Service Funds account for the accumulation of property taxes and other revenue for the periodic payment of interest and principal on general obligation and special improvement district bonds and related authorized costs.

Jail Bond Fund - to account for principal and interest payments for the 2012 general obligation refunding bond issue for jail construction.

Health Center - to account for principal and interest payments for the 2009 and 2012A limited general obligation bond issues as well as the 2012A limited obligation refunding bonds for the Partnership Health Clinic building.

Risk Management - to account for principal and interest payments for the 2002 General Fund bond issue for the risk management program.

Fair Ice Rink Series 2012 Refinance - to account for principal and interest payments for the 2006 limited general obligation and 2012A limited obligation refunding bond issues for the ice facilities at the Western Montana Fairgrounds.

Technology Tax Increment Bonds - to account for principal and interest payments for the 2006 Technology Tax Increment Bonds.

Open Space Bonds - to account for principal and interest payments for the 2007 Open Space general obligation bonds.

Community and Planning Bonds – to account for principal and interest payments for the Community and planning bonds.

2017 LTGO - to account for principal and interest payments for the 2017 limited obligation bonds.

Larchmont Bonds - to account for principal and interest payments for the 2009 limited obligation bonds.

Library Bonds – to account for principal and interest payments for the 2017 Library LTGO Bonds.

Parks and Trails Bonds - to account for principal and interest payments for the 2016 general obligation bonds.

Judgement Levy DS – to account for the principal and interest payments for the 2018 judgement levy.

RSID Revolving - to account for revenues set aside to make principal and interest payments in the event that collections of special assessments are insufficient to make those payments.

Capital Improvement Debt Service - to account for principal and interest payments for the 2012B limited obligation bonds.

Fair Redevelopment Debt Service –to account for principal and interest payments for reconstruction efforts at the Fair Grounds.

Election Center Debt Service – to account for the principal and interest payments for the Election Center 2019 bond.

Open Space Bonds 2021 Debt Service – to account for the principal and interest payments for the Open Space 2021 bond.

Judgement Levy 2019 Debt Service – to account for the principal and interest payments for the 2019 Judgement levy.

Bonner Millsite Tax Increment District –to account for the principal and interest payments for the 2021 Bonner Millsite Tax Increment bond .

Capital Project Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of equipment or major capital facilities other than those financed in the proprietary fund types.

Capital Improvements - to account for revenues legally set aside for capital purchases that are to low to justify the use of a capital projects fund.

Technology - to account for technology-related capital purchases in the County's Capital Improvement Plan.

Milltown Historical Preservation - to account for revenues used in the historical preservation projects on the Milltown dam site.

Open Space - to account for bond proceeds and other revenues used in the acquisition and maintenance of Open Space properties.

Animal Control Reserve – to account for revenue to be used for capital projects for Animal Control.

District Court Reserve – to account for revenue to be used for capital projects for Clerk of District Court.

Range Improvements –to account for revenue to be used for Public Safety range improvements.

Public Safety Capital Reserve – to account for capital purchases for Public Safety.

Detention Capital Reserve – to account for capital purchases for the Detention Center.

Fair Capital projects - to account for bond proceeds and other revenues used for construction projects at the Western Montana Fair.

Park Construction Reserve - to account for revenues used in on community parks and trails projects.

Fort Missoula Regional Park Construction – to account for bond proceeds and construction costs for the Fort Missoula Regional Park.

Trail Bond Construction – to account for the bond proceeds and construction efforts related to trail construction.

Detention Self-Funded Projects – to account for revenue used to complete projects at the detention center.

Solar Projects – to account for revenues for countywide solar projects.

Library Bond Construction - to account for bond proceeds and other revenues used for the construction of a new library building.

Museum Capital Campaign - to account for donations and other revenues used for renovations of the T-1 Building.

Courthouse Reconstruction - to account for bond proceeds and other revenues used for phase one of the Courthouse Reconstruction.

Courthouse Reconstruction Phases 2-5 - to account for bond proceeds and other revenues used for phases 2-5 of the Courthouse Reconstruction.

CAPS Building Acquisition – to account for bond proceeds used for to purchase property for future space needs.

Junk Vehicle Capital Reserve – to account for revenue use for the junk vehicle project.

2017 LTGO Construction - to account for bond proceeds used for part of phase 5 of the Courthouse Reconstruction project.

Replacement and Refurbishment – to account for revenue and renovations to county buildings and infrastructure.

Mullan Build Projects – to account for revenue and administration of the Mullan Build capital project.

Election Center Acquisition – to account for bond proceeds used for to purchase property for future space needs.

Montana Rail Authority – to account for revenue and administration of the Montana Rail Authority.

Strategic Food Initiative – to account for the revenue and administration of the strategic food initiative.

Open Space GO Bonds 2021 – to account for bond proceeds to acquire OpenSpace qualified property.

FMRP City Parks – to account for revenue for the administration of Fort Missoula Regional Park.

Buena Vista Phase II – to account for administration and project costs for the Buena Vista infrastructure project.

ARPA Infrastructure – to account for the revenue and project costs for infrastructure enhancements qualified for state and local ARPA funding.

Financial Software Project – to account for revenue and purchase and implementation of aging financial software.

COVID-19 Documentation – to account for revenue and administration of the COVID -19 documentation project.

Capital Reserve Funds - to account for funds placed in reserve for future projects. These funds include:

Library	Health	Water Quality District
Weed/Extension Building Reserve	Bridge Reserve	Road Escrow
Missoula and Search & Rescue	Seeley Lake Search & Rescue	SRO Reserve

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022

Assets	Special Revenue									
	Road	Community Assistance Fund	Bridge	Weed	Weed Grant	Fair	District Courts	Parks	Library	Planning
Cash and cash equivalents	\$ 12,487	\$ 2,411	\$ 6,285	\$ -	\$ 2,565	\$ -	\$ 2,790	\$ 2,093	\$ 3,183	\$ 212
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	2,665,102	514,523	1,341,484	-	381,407	-	595,425	306,979	679,417	45,222
Property taxes receivable, net	98,086	35,465	41,176	24,440	-	27,348	28,556	28,039	105,269	29,006
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	295,295	-	-	-	165,976	-	-	139,698	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	1,122,245	-	-	-	-	-	-	-	-	-
Total Assets	\$ 4,193,215	\$ 552,399	\$ 1,388,945	\$ 24,440	\$ 549,948	\$ 27,348	\$ 626,771	\$ 476,809	\$ 787,869	\$ 74,440
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ 177,481	\$ 123,088	\$ 37,021	\$ 2,959	\$ 18,168	\$ 30,637	\$ 3,720	\$ 38,422	\$ 54,414	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	137,677	-	45,818	59,718	2,387	35,428	62,333	19,741	131,815	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	165,966	-	309,482	-	-	-	-
Total Liabilities	315,158	123,088	82,839	228,643	20,555	375,547	66,053	58,163	186,229	-
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	98,086	35,465	41,176	24,440	-	27,348	28,556	28,039	105,269	29,006
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	98,086	35,465	41,176	24,440	-	27,348	28,556	28,039	105,269	29,006
Fund Balance:										
Nonspendable	1,122,245	-	-	-	-	-	-	-	-	-
Restricted:										
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	2,657,726	-	-	-	-	-	-	-	-	-
Social services	-	393,846	-	-	-	-	-	-	-	-
Bridge projects	-	-	1,264,930	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	529,393	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	532,162	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	390,607	-	-
Library services	-	-	-	-	-	-	-	-	496,371	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed:										
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	45,434
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned:										
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(228,643)	-	(375,547)	-	-	-	-
Total Fund Balance	3,779,971	393,846	1,264,930	(228,643)	529,393	(375,547)	532,162	390,607	496,371	45,434
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 4,193,215	\$ 552,399	\$ 1,388,945	\$ 24,440	\$ 549,948	\$ 27,348	\$ 626,771	\$ 476,809	\$ 787,869	\$ 74,440

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	Special Revenue									
	Grants	Substance Abuse Prevention	Relationship Violence Services	Community and Planning Services	Building Code Division	Water Quality District	Animal Control	Extension	ARPA Health	Extension Grant
Assets										
Cash and cash equivalents	\$ -	\$ -	\$ 61	\$ 2,796	\$ 4,872	\$ 3,121	\$ 1,072	\$ 697	\$ -	\$ 972
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	-	-	13,086	596,619	1,039,890	666,093	228,660	148,778	-	207,442
Property taxes receivable, net	19,954	15,638	6,779	31,556	-	13,232	8,148	18,163	-	-
RSD receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	305,093	2,028	176,453	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 325,047	\$ 17,666	\$ 196,379	\$ 630,971	\$ 1,044,762	\$ 682,446	\$ 237,880	\$ 167,638	\$ -	\$ 208,414
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ 219,440	\$ 65,775	\$ 222,953	\$ 21,377	\$ 10,047	\$ 792	\$ 11,174	\$ 2,299	\$ -	\$ 593
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	33,021	17,152	58,715	65,126	37,142	17,677	30,551	16,951	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	444,974	136,083	-	-	-	-	-	-	21,499	-
Total Liabilities	697,435	219,010	281,668	86,503	47,189	18,469	41,725	19,250	21,499	593
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	19,954	15,638	6,779	31,556	-	13,232	8,148	18,163	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	19,954	15,638	6,779	31,556	-	13,232	8,148	18,163	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted:										
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	130,225	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	997,573	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	650,745	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed:										
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	512,912	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	207,821
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	188,007	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned:										
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	(392,342)	(216,982)	(92,068)	-	-	-	-	-	(21,499)	-
Total Fund Balance	(392,342)	(216,982)	(92,068)	512,912	997,573	650,745	188,007	130,225	(21,499)	207,821
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 325,047	\$ 17,666	\$ 196,379	\$ 630,971	\$ 1,044,762	\$ 682,446	\$ 237,880	\$ 167,638	\$ -	\$ 208,414

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Special Revenue									
	MDA Airport Industrial District	MDA Technology District	Bonner Millsite Tax Increment District	Bonner West Log Yard TEDD	Drug Forfeiture	Youth Education and Safety	Historical Museum	Caremark NACo Rx	Missoula Search and Rescue	Seely Lake Search and Rescue
Cash and cash equivalents	\$ 305	\$ 10,347	\$ 4,997	\$ 3,138	\$ 837	\$ 1	\$ 637	\$ 23	\$ 399	\$ 122
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	65,180	2,208,374	911,620	669,694	178,671	281	96,369	4,904	85,225	26,045
Property taxes receivable, net	63,660	4,285	86,118	10,796	-	-	21,087	-	2,203	1,228
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	420,206	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	73,762	154,997	-	-	-	39,600	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 549,351	\$ 2,296,768	\$ 1,157,732	\$ 683,628	\$ 179,508	\$ 282	\$ 157,693	\$ 4,927	\$ 87,827	\$ 27,395
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ 83	\$ 260,779	\$ -	\$ 999	\$ -	\$ 7,582	\$ -	\$ 45	\$ 42
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	1,909	1,909	1,909	16,461	-	28,027	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	420,206	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	420,206	1,992	262,688	1,909	17,460	-	35,609	-	45	42
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	63,660	4,285	86,118	10,796	-	-	21,087	-	2,203	1,228
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	63,660	4,285	86,118	10,796	-	-	21,087	-	2,203	1,228
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	2,110,973	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	808,926	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	670,923	-	-	-	-	-	-
Drug education and containmet	-	-	-	-	162,048	282	-	-	-	-
Historial museum programs	-	-	-	-	-	-	100,997	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	85,579	26,125
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	65,485	-	-	-	-	-	-	-	-	-
Technology district projects	-	179,518	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	4,927	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historial museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	65,485	2,290,491	808,926	670,923	162,048	282	100,997	4,927	85,579	26,125
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 549,351	\$ 2,296,768	\$ 1,157,732	\$ 683,628	\$ 179,508	\$ 282	\$ 157,693	\$ 4,927	\$ 87,827	\$ 27,395

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Special Revenue									
	Disaster Emergency Levy	Junk Vehicle	Forest Reserve Title III	RSID Administration	HUG/ CDBG	Community Based Organizations	Permissive Medical Levy	Seely Lake Refuse	9-1-1 Trust	Criminal Justice Coord. Council
Cash and cash equivalents	\$ 8,572	\$ 306	\$ 1,191	\$ 7	\$ 1,629	\$ 1,101	\$ 7	\$ 526	\$ 8,053	\$ 2,838
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	1,829,478	65,286	254,290	1,516	347,702	234,911	1,453	112,350	1,718,752	605,729
Property taxes receivable, net	11	-	-	-	-	35,649	129,130	27,368	-	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	269,809	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	391,969	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,107,870	\$ 65,592	\$ 255,481	\$ 1,523	\$ 741,300	\$ 271,661	\$ 130,590	\$ 140,244	\$ 1,726,805	\$ 608,567
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ 1,722	\$ -	\$ -	\$ -	\$ 29,407	\$ -	\$ 22,394	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	3,885	-	-	-	-	-	1,972	-	18,452
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	391,969	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	5,607	-	-	391,969	29,407	-	24,366	-	18,452
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	11	-	-	-	-	35,644	129,132	27,368	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	11	-	-	-	-	35,644	129,132	27,368	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	2,107,859	-	-	-	-	-	-	-	1,726,805	-
Junk vehicle services	-	59,985	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	255,481	-	-	-	-	-	-	-
Community development programs	-	-	-	-	349,331	206,610	-	-	-	-
Public health services	-	-	-	-	-	-	1,458	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	1,523	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	88,510	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	590,115
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	2,107,859	59,985	255,481	1,523	349,331	206,610	1,458	88,510	1,726,805	590,115
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,107,870	\$ 65,592	\$ 255,481	\$ 1,523	\$ 741,300	\$ 271,661	\$ 130,590	\$ 140,244	\$ 1,726,805	\$ 608,567

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Special Revenue							
	Relief Fund	Seely Lake Stove Project	Friends of the Library	Friends of Historical Museum	Wye TEDD District	Marijuana Tax	Other Special Revenue	Total Special Revenue
Cash and cash equivalents	\$ 72	\$ 282	\$ 378	\$ 1,841	\$ 596	\$ 512	\$ 1,455	\$ 95,789
Cash with fiscal agents	-	-	-	-	-	-	-	-
Investments	15,255	60,154	80,621	395,074	127,293	109,219	310,598	19,946,171
Property taxes receivable, net	-	-	-	-	6,253	-	-	918,643
RSID receivable	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	753,383
Interest receivable	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	812,175
Lease receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	869,328
Advances to other funds	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	1,122,245
Total Assets	\$ 15,327	\$ 60,436	\$ 80,999	\$ 396,915	\$ 134,142	\$ 109,731	\$ 312,053	\$ 24,517,734
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts and warrants payable	\$ -	\$ -	\$ 228	\$ 2,587	\$ -	\$ -	\$ 19,812	\$ 1,386,040
Accrued interest payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	3,793	849,569
Funds held in trust	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	812,175
Due to other funds	-	-	-	-	-	-	-	1,078,004
Total Liabilities	-	-	228	2,587	-	-	23,605	4,125,788
Deferred Inflows of Resources:								
Unavailable revenue - taxes and assessments	-	-	-	-	6,253	-	-	918,640
Unavailable revenue - leases	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	6,253	-	-	918,640
Fund Balance:								
Nonspendable	-	-	-	-	-	-	-	1,122,245
Restricted	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	2,657,726
Social services	-	-	-	-	-	-	-	393,846
Bridge projects	-	-	-	-	-	-	-	1,264,930
Weed and extension services	-	-	-	-	-	-	-	659,618
Clerk of district court	-	-	-	-	-	-	-	532,162
Relationship violence grants	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	997,573
Parks and trails	-	-	-	-	-	-	-	390,607
Library services	-	-	-	-	-	-	-	496,371
Substance abuse prevention programs	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	650,745
Airport industrial park projects	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	2,110,973
Bonner Mill site projects	-	-	-	-	-	-	-	808,926
Bonner West log yard projects	-	-	-	-	-	-	-	670,923
Drug education and containment	-	-	-	-	-	-	-	162,330
Historical museum programs	-	-	-	-	-	-	-	100,997
Search and rescue	-	-	-	-	-	-	-	111,704
Emergency services	-	-	-	-	-	-	-	3,834,664
Junk vehicle services	-	-	-	-	-	-	-	59,585
Forest reserve Title III	-	-	-	-	-	-	-	255,481
Community development programs	-	-	-	-	-	-	-	555,941
Public health services	-	-	-	-	-	-	-	1,458
Wood stove exchange	-	60,436	-	-	-	-	-	60,436
General government technology	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	127,889	-	-	127,889
Sheriff	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	109,731	-	109,731
Planning	-	-	-	-	-	-	-	45,434
Community development programs	-	-	-	-	-	-	-	512,912
Extension service	-	-	-	-	-	-	-	207,821
Airport industrial park projects	-	-	-	-	-	-	-	65,485
Technology district projects	-	-	-	-	-	-	-	179,518
General programs	-	-	-	-	-	-	-	4,927
Special district management	-	-	-	-	-	-	-	1,523
Solid waste collection	-	-	-	-	-	-	-	88,510
Criminal justice court committee	-	-	-	-	-	-	-	590,115
Public health services	15,327	-	-	-	-	-	-	15,327
Library services	-	-	80,771	-	-	-	-	80,771
Historical museum programs	-	-	-	394,328	-	-	-	394,328
Animal control services	-	-	-	-	-	-	-	188,007
Detention	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	288,448	288,448
County capital projects	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(1,327,081)
Total Fund Balance	15,327	60,436	80,771	394,328	127,889	109,731	288,448	19,473,306
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 15,327	\$ 60,436	\$ 80,999	\$ 396,915	\$ 134,142	\$ 109,731	\$ 312,053	\$ 24,517,734

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Debt Service									
	Jail Bond	Health Center 2012 Refi	Risk Management	Fair Ice Risk Series 2012 Refinance	Fair Ice Risk Series 2006	Technology Tax Increment Bonds	Open Space Bonds	Health Center 2009	Health Center 2012	Community and Planning Bonds
Cash and cash equivalents	\$ 33	\$ 42	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95
Cash with fiscal agents	-	-	-	48,230	55,631	88,293	363,385	132,219	37,895	-
Investments	7,020	8,956	172	-	-	-	-	-	30,054	20,314
Property taxes receivable, net	21,988	-	24	-	-	-	22,990	-	-	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	135,000	215,000	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	900,000	240,000	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 29,041	\$ 8,998	\$ 197	\$ 183,230	\$ 270,631	\$ 88,293	\$ 386,375	\$ 1,032,219	\$ 307,949	\$ 20,409
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	111,439	28,633	73,671	347,442	132,919	61,552	-
Total Liabilities	-	-	-	111,439	28,633	73,671	347,442	132,919	61,552	-
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	21,988	-	24	-	-	-	22,990	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	135,000	215,000	-	-	-	-	-
Total Deferred Inflows of Resources	21,988	-	24	135,000	215,000	-	22,990	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	173	-	26,998	14,622	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	7,053	8,998	-	-	-	-	-	899,300	246,397	20,409
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(63,209)	-	-	15,943	-	-	-
Total Fund Balance	7,053	8,998	173	(63,209)	26,998	14,622	15,943	899,300	246,397	20,409
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 29,041	\$ 8,998	\$ 197	\$ 183,230	\$ 270,631	\$ 88,293	\$ 386,375	\$ 1,032,219	\$ 307,949	\$ 20,409

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Debt Service									
	2017 LTGO	Larchmont Bonds	Library Bonds	Parks and Trails Bonds	Judgement Levy DS	RSID Revolving	Capital Improvement Debt Service	Fair Redevelopment Debt Service	Election Center Debt Service	Open Space Bonds 2021 Debt Service
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 3,256	\$ -	\$ 4,901	\$ -	\$ -
Cash with fiscal agents	105,994	65,825	1,555,536	2,069,288	115,141	-	514,519	324,950	131,886	149,791
Investments	-	-	-	-	22,912	694,895	-	1,046,171	-	-
Property taxes receivable, net	5,794	-	45,037	83,802	6,807	-	-	-	4,439	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	66,347	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	555,000	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 111,788	\$ 620,825	\$ 1,600,573	\$ 2,153,090	\$ 144,967	\$ 764,498	\$ 514,519	\$ 1,376,022	\$ 136,325	\$ 149,791
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,511
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	106,905	66,175	492,521	1,194,736	-	-	320,000	-	81,497	139,698
Total Liabilities	106,905	66,175	492,521	1,194,736	-	-	320,000	-	81,497	157,209
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	5,794	-	45,037	83,802	6,807	-	-	-	4,439	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	66,347	-	-	-	-
Total Deferred Inflows of Resources	5,794	-	45,037	83,802	6,807	66,347	-	-	4,439	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	874,552	138,160	698,151	194,519	1,376,022	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	554,650	1,063,015	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	(911)	-	-	-	-	-	-	-	50,389	(7,418)
Total Fund Balance	(911)	554,650	1,063,015	874,552	138,160	698,151	194,519	1,376,022	50,389	(7,418)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 111,788	\$ 620,825	\$ 1,600,573	\$ 2,153,090	\$ 144,967	\$ 764,498	\$ 514,519	\$ 1,376,022	\$ 136,325	\$ 149,791

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	Debt Service			Capital Projects					
	Judgement Levy 2019 Debt Service	Bonner Millsite Tax Increment District	Total Debt Service	Capital Improvements	Technology	Miltown Historical Preservation	Open Space	Library Capital Reserve	Health Building Reserve
Assets									
Cash and cash equivalents	\$ -	\$ -	\$ 8,435	\$ 6,083	\$ 4,374	\$ 513	\$ 1,628	\$ 262	\$ 1,074
Cash with fiscal agents	129,851	154,997	6,043,431	-	-	-	-	-	-
Investments	-	-	1,830,494	1,070,235	912,087	109,455	347,436	55,871	229,260
Property taxes receivable, net	4,449	-	195,330	55,563	42,874	-	-	-	-
RSID receivable	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	600	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	416,347	21,418	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	228,175	21,499	-	347,442	-	-
Advances to other funds	-	-	555,000	-	-	-	-	-	-
Advances to component unit	-	-	1,140,000	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total Assets	\$ 134,300	\$ 154,997	\$ 10,189,037	\$ 1,381,474	\$ 981,434	\$ 109,968	\$ 696,506	\$ 56,133	\$ 230,334
Liabilities, Deferred Inflows of Resources, and Fund Balance									
Liabilities:									
Accounts and warrants payable	\$ -	\$ -	\$ 17,511	\$ 94,661	\$ 498	\$ -	\$ -	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	59,654	154,997	3,371,839	-	-	-	-	-	-
Total Liabilities	59,654	154,997	3,389,350	94,661	498	-	-	-	-
Deferred Inflows of Resources:									
Unavailable revenue - taxes and assessments	4,449	-	195,330	55,563	42,874	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	416,347	-	-	-	-	-	-
Total Deferred Inflows of Resources	4,449	-	611,677	55,563	42,874	-	-	-	-
Fund Balance:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	1,231,250	938,062	-	-	-	-
Open space projects	-	-	-	-	-	-	696,506	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-
Debt service	70,197	-	3,393,394	-	-	-	-	-	-
Committed									
Governmental services	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-
Debt service	-	-	2,799,822	-	-	-	-	-	-
Assigned									
Community development programs	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-
Miltown historical preservation	-	-	-	-	-	109,968	-	-	-
Library services	-	-	-	-	-	-	-	56,133	-
Public health capital projects	-	-	-	-	-	-	-	-	230,334
Animal control services	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-
Unassigned									
	-	-	(5,206)	-	-	-	-	-	-
Total Fund Balance	70,197	-	6,188,010	1,231,250	938,062	109,968	696,506	56,133	230,334
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 134,300	\$ 154,997	\$ 10,189,037	\$ 1,381,474	\$ 981,434	\$ 109,968	\$ 696,506	\$ 56,133	\$ 230,334

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	Capital Projects									
	Animal Control Reserve	WQD Capital Reserve	District Court Reserve	Range Improvements	Public Safety Capital Reserve	Detention Capital Reserve	Fair Capital Projects	Park Construction Reserve	Fort Missoula Regional Park Construction	Trail Bond Construction
Assets										
Cash and cash equivalents	\$ 976	\$ 463	\$ 52	\$ 540	\$ 5,090	\$ 3,598	\$ 3,199	\$ 3,581	\$ 10,046	\$ -
Cash with fiscal agents	-	-	-	-	-	-	39,400	-	-	-
Investments	208,232	98,736	11,047	115,363	1,086,354	767,934	682,875	764,246	1,886,893	-
Property taxes receivable, net	-	-	-	-	-	-	-	-	-	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	1,452,182	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 209,208	\$ 99,199	\$ 11,099	\$ 115,903	\$ 1,091,444	\$ 771,532	\$ 725,474	\$ 767,827	\$ 3,349,121	\$ -
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ -	\$ -	\$ -	\$ 69,861	\$ -	\$ 66,058	\$ 3,828	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	257,447
Total Liabilities	-	-	-	-	69,861	-	66,058	3,828	-	257,447
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	3,349,121	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	209,208	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	99,199	-	-	-	-	-	-	-	-
District court capital projects	-	-	11,099	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	115,903	1,021,583	771,532	-	-	-	-
Fair capital projects	-	-	-	-	-	-	659,416	-	-	-
Parks capital projects	-	-	-	-	-	-	-	763,999	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(257,447)
Total Fund Balance	209,208	99,199	11,099	115,903	1,021,583	771,532	659,416	763,999	3,349,121	(257,447)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 209,208	\$ 99,199	\$ 11,099	\$ 115,903	\$ 1,091,444	\$ 771,532	\$ 725,474	\$ 767,827	\$ 3,349,121	\$ -

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	Capital Projects									
	Weed/Ext Building Reserve	Bridge Reserve	Road Escrow	SRO Reserve	Missoula Search and Rescue	Seely Lake Search and Rescue	Detention Self-Funded Projects	Solar Projects	Library Bond Construction	Museum Capital Campaign
Assets										
Cash and cash equivalents	\$ -	\$ 1,695	\$ 1,180	\$ 47	\$ 715	\$ 187	\$ -	\$ -	\$ -	\$ 1,181
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	16,586	361,825	251,870	9,953	152,572	39,932	-	-	-	252,161
Property taxes receivable, net	-	-	-	-	-	-	-	-	-	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 16,586	\$ 363,520	\$ 253,050	\$ 10,000	\$ 153,287	\$ 40,119	\$ -	\$ -	\$ -	\$ 253,342
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ 1,245,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	3,223,795	-	-	-	-	-	-	-	841,212	-
Total Liabilities	4,468,868	-	-	-	-	-	-	-	841,212	-
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	-	-	-	-	-	-	-
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	253,342
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	-	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	10,000	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	363,520	-	-	-	-	-	-	-	-
Road capital projects	-	-	253,050	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	153,287	40,119	-	-	-	-
Unassigned	(4,452,282)	-	-	-	-	-	-	-	(841,212)	-
Total Fund Balance	(4,452,282)	363,520	253,050	10,000	153,287	40,119	-	-	(841,212)	253,342
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 16,586	\$ 363,520	\$ 253,050	\$ 10,000	\$ 153,287	\$ 40,119	\$ -	\$ -	\$ -	\$ 253,342

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

	Capital Projects									
	Courthouse Reconstruction	Courthouse Reconstruction Phase 2-5	CAPS Building Acquisition	Junk Vehicle Capital Reserve	2017 LTGO Construction	Replacement and Refurbishment	Mullan Build Project	Election Center Acquisition	Montana Rail Authority	Strategic Food Initiative
Assets										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 936	\$ -	\$ 9,839	\$ -	\$ -	\$ -	\$ 2
Cash with fiscal agents	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	199,741	-	1,258,926	-	-	-	363
Property taxes receivable, net	-	-	-	-	-	-	-	-	-	-
RSID receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-	1,613,634	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	841,212	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Advances to component unit	-	-	-	-	-	-	-	-	-	-
Prepaid costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ 200,677	\$ -	\$ 2,109,977	\$ 1,613,634	\$ -	\$ -	\$ 365
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts and warrants payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,934,341	\$ 19,742	\$ -	\$ -
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Funds held in trust	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	26,810	-	-	-	210,186	-	295,295	1,757,852	-	-
Total Liabilities	26,810	-	-	-	210,186	-	2,229,636	1,777,594	-	-
Deferred Inflows of Resources:										
Unavailable revenue - taxes and assessments	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	-	-	-
Road projects	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Bridge projects	-	-	-	-	-	-	-	-	-	-
Weed and extension services	-	-	-	-	-	-	-	-	-	-
Clerk of district court	-	-	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	-	-	-
Building code division	-	-	-	-	-	-	-	-	-	-
Parks and trails	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	-	-	-
Water quality testing and projects	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
Bonner Mill site projects	-	-	-	-	-	-	-	-	-	-
Bonner West log yard projects	-	-	-	-	-	-	-	-	-	-
Drug education and containment	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Search and rescue	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Junk vehicle services	-	-	-	-	-	-	-	-	-	-
Forest reserve Title III	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Wood stove exchange	-	-	-	-	-	-	-	-	-	-
General government technology	-	-	-	200,677	-	-	-	-	-	365
Open space projects	-	-	-	-	-	-	-	-	-	-
Wye TEDD Project	-	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Governmental services	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
Extension service	-	-	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	-	-	-
Technology district projects	-	-	-	-	-	-	-	-	-	-
General programs	-	-	-	-	-	-	-	-	-	-
Special district management	-	-	-	-	-	-	-	-	-	-
Solid waste collection	-	-	-	-	-	-	-	-	-	-
Criminal justice court committee	-	-	-	-	-	-	-	-	-	-
Public health services	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Historical museum programs	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	-	-	-
County capital projects	-	-	-	-	-	2,109,977	-	-	-	-
Milltown historical preservation	-	-	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	-	-
Public health capital projects	-	-	-	-	-	-	-	-	-	-
Animal control services	-	-	-	-	-	-	-	-	-	-
Water quality capital projects	-	-	-	-	-	-	-	-	-	-
District court capital projects	-	-	-	-	-	-	-	-	-	-
Public safety capital projects	-	-	-	-	-	-	-	-	-	-
Fair capital projects	-	-	-	-	-	-	-	-	-	-
Parks capital projects	-	-	-	-	-	-	-	-	-	-
Weed/extension capital projects	-	-	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	-	-	-	-
Road capital projects	-	-	-	-	-	-	-	-	-	-
Search and rescue capital projects	-	-	-	-	-	-	-	-	-	-
Unassigned	(26,810)	-	-	-	(210,186)	-	(616,002)	(1,777,594)	-	-
Total Fund Balance	(26,810)	-	-	200,677	(210,186)	2,109,977	(616,002)	(1,777,594)	-	365
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	\$ -	\$ -	\$ 200,677	\$ -	\$ 2,109,977	\$ 1,613,634	\$ -	\$ -	\$ 365

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2022
(Continued)

Assets	Capital Projects						Total Capital Projects	Total Other Governmental Funds
	Open Space GO Bonds 2021	FMRP City Parks	Buena Vista Phase II	ARPA Infrastructure	Financial Software Project	COVID-19 Documentation		
Cash and cash equivalents	\$ 18,845	\$ -	\$ -	\$ -	\$ 9,168	\$ -	\$ 85,274	\$ 189,498
Cash with fiscal agents	-	-	-	-	-	-	39,400	6,082,831
Investments	4,022,267	-	-	-	1,956,738	-	16,868,958	38,645,623
Property taxes receivable, net	-	-	-	-	-	-	98,437	1,212,410
RSD receivable	-	-	-	-	-	-	-	-
Accounts receivable, net	-	-	6,319	-	-	-	1,620,553	2,373,936
Interest receivable	-	-	-	-	-	-	-	-
Loans and notes receivable	-	-	-	-	-	-	21,418	1,249,940
Lease receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	2,890,510	3,759,838
Advances to other funds	-	-	-	-	-	-	-	555,000
Advances to component unit	-	-	-	-	-	-	-	1,140,000
Prepaid costs	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	1,122,245
Total Assets	\$ 4,041,112	\$ -	\$ 6,319	\$ -	\$ 1,965,906	\$ -	\$ 21,624,550	\$ 56,331,321
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts and warrants payable	\$ -	\$ -	\$ 8,665	\$ 37,985	\$ -	\$ -	\$ 3,480,712	\$ 4,884,263
Accrued interest payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	849,569
Funds held in trust	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	812,175
Due to other funds	-	-	17,989	-	-	39,600	6,670,186	11,120,029
Total Liabilities	-	-	26,654	37,985	-	39,600	10,150,898	17,666,036
Deferred Inflows of Resources:								
Unavailable revenue - taxes and assessments	-	-	-	-	-	-	98,437	1,212,407
Unavailable revenue - leases	-	-	-	-	-	-	-	-
Other deferred receipts	-	-	-	-	-	-	-	416,347
Total Deferred Inflows of Resources	-	-	-	-	-	-	98,437	1,628,754
Fund Balance:								
Nonspendable	-	-	-	-	-	-	-	1,122,245
Restricted	-	-	-	-	-	-	-	-
Road and bridge supplies	-	-	-	-	-	-	-	2,657,726
Road projects	-	-	-	-	-	-	-	393,846
Social services	-	-	-	-	-	-	-	1,264,930
Bridge projects	-	-	-	-	-	-	-	659,618
Weed and extension services	-	-	-	-	-	-	-	532,162
Clerk of district court	-	-	-	-	-	-	-	-
Relationship violence grants	-	-	-	-	-	-	-	997,573
Building code division	-	-	-	-	-	-	3,349,121	3,739,728
Parks and trails	-	-	-	-	-	-	-	496,371
Library services	-	-	-	-	-	-	-	-
Substance abuse prevention programs	-	-	-	-	-	-	-	650,745
Water quality testing and projects	-	-	-	-	-	-	-	-
Airport industrial park projects	-	-	-	-	-	-	-	2,110,973
Technology district projects	-	-	-	-	-	-	-	808,926
Bonner Mill site projects	-	-	-	-	-	-	-	670,923
Bonner West log yard projects	-	-	-	-	-	-	-	162,330
Drug education and containment	-	-	-	-	-	-	-	100,997
Historical museum programs	-	-	-	-	-	-	-	111,704
Search and rescue	-	-	-	-	-	-	-	3,834,664
Emergency services	-	-	-	-	-	-	-	59,985
Junk vehicle services	-	-	-	-	-	-	-	255,481
Forest reserve Title III	-	-	-	-	-	-	-	555,941
Community development programs	-	-	-	-	-	-	-	1,458
Public health services	-	-	-	-	-	-	-	60,436
Wood stove exchange	-	-	-	-	-	-	-	2,370,354
General government technology	-	-	-	-	-	-	-	4,737,618
Open space projects	4,041,112	-	-	-	-	-	-	127,889
Wye TEDD Project	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	3,393,394
Committed	-	-	-	-	-	-	-	-
General services	-	-	-	-	-	-	-	109,731
Planning	-	-	-	-	-	-	-	45,434
Community development programs	-	-	-	-	-	-	-	512,912
Extension service	-	-	-	-	-	-	-	207,821
Airport industrial park projects	-	-	-	-	-	-	-	65,485
Technology district projects	-	-	-	-	-	-	-	179,518
General programs	-	-	-	-	-	-	-	4,927
Special district management	-	-	-	-	-	-	-	1,523
Solid waste collection	-	-	-	-	-	-	-	88,510
Criminal justice court committee	-	-	-	-	-	-	-	590,115
Public health services	-	-	-	-	-	-	-	15,327
Library services	-	-	-	-	-	-	-	80,771
Historical museum programs	-	-	-	-	-	-	253,342	647,670
Animal control services	-	-	-	-	-	-	-	188,007
Detention	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	2,799,822
Assigned	-	-	-	-	-	-	-	-
Community development programs	-	-	-	-	-	-	-	288,448
County capital projects	-	-	-	-	1,965,906	-	4,075,883	4,075,883
Milltown historical preservation	-	-	-	-	-	-	109,968	109,968
Library services	-	-	-	-	-	-	56,133	56,133
Public health capital projects	-	-	-	-	-	-	230,334	230,334
Animal control services	-	-	-	-	-	-	209,208	209,208
Water quality capital projects	-	-	-	-	-	-	99,199	99,199
District court capital projects	-	-	-	-	-	-	11,099	11,099
Public safety capital projects	-	-	-	-	-	-	1,919,018	1,919,018
Fair capital projects	-	-	-	-	-	-	659,416	659,416
Parks capital projects	-	-	-	-	-	-	763,999	763,999
Weed/extension capital projects	-	-	-	-	-	-	-	-
Bridge capital projects	-	-	-	-	-	-	363,520	363,520
Road capital projects	-	-	-	-	-	-	253,050	253,050
Search and rescue capital projects	-	-	-	-	-	-	193,406	193,406
Unassigned	-	-	(20,335)	(37,985)	-	(39,600)	(8,279,453)	(9,611,740)
Total Fund Balance	4,041,112	-	(20,335)	(37,985)	1,965,906	(39,600)	11,375,215	37,036,531
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 4,041,112	\$ -	\$ 6,319	\$ -	\$ 1,965,906	\$ -	\$ 21,624,550	\$ 56,331,321

(Concluded)

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	Special Revenue									
	Road	Community Assistance Fund	Bridge	Weed	Weed Grant	Fair	District Courts	Parks	Library	Planning
Revenues:										
Property taxes	\$ 2,827,743	\$ 860,532	\$ 991,414	\$ 561,244	\$ -	\$ 690,583	\$ 1,130,800	\$ 890,299	\$ 2,658,033	\$ 710,138
Licenses and permits	10,545	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	2,840,150	62,951	276,845	57,922	458,278	19,633	112,216	99,626	315,745	103,940
Charges for services	32,233	-	-	-	-	787,276	49,753	6,495	25,098	-
Fines and forfeitures	-	-	-	-	-	-	1,684	-	18,524	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	27,213	-	-	-	-	3,583	3	19,461	52,109	5,001
Total revenues	5,737,884	923,483	1,268,259	619,166	458,278	1,501,075	1,294,456	1,015,881	3,069,509	819,079
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	1,368,240	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	4,415,359	-	1,022,394	920,083	181,213	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	885,880	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,399,935	-	938,210	3,516,613	-
Housing and community development	-	-	-	-	-	-	-	-	-	475,921
Capital outlay	665,322	-	101,012	-	-	-	7,251	-	-	-
Debt service	-	-	-	-	-	89,020	-	-	-	-
Total expenditures	5,080,681	885,880	1,123,406	920,083	181,213	1,488,955	1,375,491	938,210	3,516,613	475,921
Excess (Deficiency) of Revenues Over (Under) Expenditures	657,203	37,603	144,853	(300,917)	277,065	12,120	(81,035)	77,671	(447,104)	343,158
Other Financing Sources (Uses):										
Transfers in	113,614	9,000	153,004	300,738	82,000	65,783	160,462	59,641	300,773	9,643
Transfers out	(1,000)	-	(1,000)	(110,853)	(240,100)	-	-	(124,687)	-	(436,559)
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	28,808	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	141,422	9,000	152,004	189,885	(158,100)	65,783	160,462	(65,046)	300,773	(426,916)
Net Change in Fund Balance	798,625	46,603	296,857	(111,032)	118,965	77,903	79,427	12,625	(146,331)	(83,758)
Fund Balance:										
Beginning of year, as restated	2,981,346	347,243	968,073	(117,611)	410,428	(453,450)	452,735	377,982	642,702	129,192
End of year	\$ 3,779,971	\$ 393,846	\$ 1,264,930	\$ (228,643)	\$ 529,393	\$ (375,547)	\$ 532,162	\$ 390,607	\$ 496,371	\$ 45,434

(Continued)

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue									
	Grants	Substance Abuse Prevention	Relationship Violence Services	Community and Planning Services	Building Code Division	Water Quality District	Animal Control	Extension	ARPA Health	Extension Grant
Revenues:										
Property taxes	\$ 592,617	\$ 378,787	\$ 295,157	\$ 1,011,044	\$ -	\$ -	\$ 277,491	\$ 394,586	\$ -	\$ -
Licenses and permits	-	-	-	31,993	1,024,256	-	120,299	-	-	-
Intergovernmental revenue	1,304,900	43,345	991,290	79,058	-	42,914	466,490	58,026	-	17,368
Charges for services	-	-	1,160	184,683	212,695	537,973	85,841	-	-	-
Fines and forfeitures	-	-	35,194	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	5	-	-	-	-	-	-
Miscellaneous revenues	925	452	20,000	27	246	19,254	102,873	12,381	-	-
Total revenues	1,898,442	422,584	1,342,801	1,306,810	1,237,197	600,141	1,052,994	464,993	-	17,368
Expenditures:										
Current:										
General government	490,251	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	926,551	-	-	479,694	-	59,874
Public health	351,692	654,043	-	-	-	389,839	852,972	-	21,499	-
Social and economic development	-	-	1,512,855	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and community development	1,114,838	-	-	1,880,947	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	81,945	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,956,781	654,043	1,512,855	1,880,947	926,551	471,784	852,972	479,694	21,499	59,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,339)	(231,459)	(170,054)	(574,137)	310,646	128,357	200,022	(14,701)	(21,499)	(42,506)
Other Financing Sources (Uses):										
Transfers in	33,221	84,554	77,606	696,150	3,500	-	32,251	62,440	-	226,500
Transfers out	(124,367)	-	(84,554)	(1,000)	-	(1,500)	(65,208)	(21,500)	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(91,146)	84,554	(6,948)	695,150	3,500	(1,500)	(32,957)	40,940	-	226,500
Net Change in Fund Balance	(149,485)	(146,905)	(177,002)	121,013	314,146	126,857	167,065	26,239	(21,499)	183,994
Fund Balance:										
Beginning of year, as restated	(242,857)	(70,077)	84,934	391,899	683,427	523,888	20,942	103,986	-	23,827
End of year	\$ (392,342)	\$ (216,982)	\$ (92,068)	\$ 512,912	\$ 997,573	\$ 650,745	\$ 188,007	\$ 130,225	\$ (21,499)	\$ 207,821

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue									
	MDA Airport Industrial District	MDA Technology District	Bonner Millsite Tax Increment District	Bonner West Log Yard TEDD	Drug Forfeiture	Youth Education and Safety	Historical Museum	Caremark NACo Rx	Missoula Search and Rescue	Seely Lake Search and Rescue
Revenues:										
Property taxes	\$ 6,414	\$ 207,689	\$ 346,969	\$ 123,485	\$ -	\$ -	\$ 555,712	\$ -	\$ 52,852	\$ 30,613
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	6,130	22,898	16,904	-	157,861	-	58,374	-	1,612	860
Charges for services	-	-	-	-	-	-	26,211	-	-	-
Fines and forfeitures	-	-	-	-	882	-	-	-	-	-
Interest, rent, and royalties	30	630	-	14	268	-	-	-	-	-
Miscellaneous revenues	-	775,030	-	-	-	-	38,612	463	-	-
Total revenues	12,574	1,006,247	363,873	123,499	159,011	-	678,909	463	54,464	31,473
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	326,542	90	-	-	30,544	9,814
Public works	143,829	1,857,906	2,974,200	37,382	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	1,018	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	687,219	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-
Capital outlay	104,577	-	-	-	-	-	-	-	18,936	-
Debt service	-	-	-	-	-	-	33,470	-	-	15,545
Total expenditures	248,406	1,857,906	2,974,200	37,382	326,542	90	720,689	1,018	49,480	25,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	(235,832)	(851,659)	(2,610,327)	86,117	(167,531)	(90)	(41,780)	(555)	4,984	6,114
Other Financing Sources (Uses):										
Transfers in	60,481	-	-	-	135,000	-	66,635	1,018	12,350	-
Transfers out	-	(1,159,212)	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	2,750,000	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	60,481	(1,159,212)	2,750,000	-	135,000	-	66,635	1,018	12,350	-
Net Change in Fund Balance	(175,351)	(2,010,871)	139,673	86,117	(32,531)	(90)	24,855	463	17,334	6,114
Fund Balance:										
Beginning of year, as restated	240,836	4,301,362	669,253	584,806	194,579	372	76,142	4,464	68,245	20,011
End of year	\$ 65,485	\$ 2,290,491	\$ 808,926	\$ 670,923	\$ 162,048	\$ 282	\$ 100,997	\$ 4,927	\$ 85,579	\$ 26,125

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue									
	Disaster Emergency Levy	Junk Vehicle	Forest Reserve Title III	RSID Administration	HUD/ CDBG	Community Based Organizations	Permissive Medical Levy	Seely Lake Refuse	9-1-1 Trust	Criminal Justice Coord. Council
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849,403	\$ 4,471,014	\$ 1,326	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	1,049,713	168,227	48,363	-	-	88,948	7,443	-	793,637	114,744
Charges for services	-	-	-	-	-	-	-	403,295	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	53,900	-	-	11	357	-
Miscellaneous revenues	-	-	-	-	-	4	-	-	-	350,000
Total revenues	1,049,713	168,227	48,363	-	53,900	938,355	4,478,457	404,632	793,994	464,744
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	331,686
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	140,684	-	2,311	-	-	-	351,975	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	915,649	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	90,400	-	-	-	-	-
Capital outlay	-	8,375	-	-	-	-	-	108,262	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	149,059	-	2,311	90,400	915,649	-	460,237	-	331,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,049,713	19,168	48,363	(2,311)	(36,500)	22,706	4,478,457	(55,605)	793,994	133,058
Other Financing Sources (Uses):										
Transfers in	-	-	-	15,613	-	109,000	-	208	-	163,030
Transfers out	-	(4,781)	-	(15,000)	-	-	(4,563,171)	-	(799,593)	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(4,781)	-	613	-	109,000	(4,563,171)	208	(799,593)	163,030
Net Change in Fund Balance	1,049,713	14,387	48,363	(1,698)	(36,500)	131,706	(84,714)	(55,397)	(5,599)	296,088
Fund Balance:										
Beginning of year, as restated	1,058,146	45,598	207,118	3,221	385,831	74,904	86,172	143,907	1,732,404	294,027
End of year	\$ 2,107,859	\$ 59,985	\$ 255,481	\$ 1,523	\$ 349,331	\$ 206,610	\$ 1,458	\$ 88,510	\$ 1,726,805	\$ 590,115

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue							Total Special Revenue
	Relief Fund	Seely Lake Stove Project	Friends of the Library	Friends of Historical Museum	Wye TEDD District	Marijuana Tax	Other Special Revenue	
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 106,713	\$ 109,731	\$ -	\$ 21,132,389
Licenses and permits	-	-	-	-	-	-	-	1,187,093
Intergovernmental revenue	-	-	-	-	21,176	-	268,304	10,175,891
Charges for services	11,440	-	-	9,420	-	-	-	2,373,573
Fines and forfeitures	-	-	-	-	-	-	-	56,284
Interest, rent, and royalties	-	-	-	534	-	-	5	55,754
Miscellaneous revenues	-	-	53,337	220,340	-	-	-	1,701,314
Total revenues	11,440	-	53,337	230,294	127,889	109,731	268,309	36,682,298
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	490,251
Criminal justice	-	-	-	-	-	-	-	1,699,926
Public safety	-	-	-	-	-	-	-	366,990
Public works	-	-	-	-	-	-	8,204	13,521,659
Public health	-	-	-	-	-	-	17,834	2,288,897
Social and economic development	-	-	-	-	-	-	-	3,314,384
Culture and recreation	-	-	32,532	98,913	-	-	-	6,673,422
Housing and community development	-	-	-	-	-	-	833,492	4,395,598
Capital outlay	-	-	-	-	-	-	-	1,095,680
Debt service	-	-	-	-	-	-	-	138,035
Total expenditures	-	-	32,532	98,913	-	-	859,530	33,984,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,440	-	20,805	131,381	127,889	109,731	(591,221)	2,697,456
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	846,637	3,880,852
Transfers out	(9,000)	-	-	-	-	-	-	(7,763,085)
Leases	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	2,750,000
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	28,808
Total other financing sources (uses)	(9,000)	-	-	-	-	-	846,637	(1,103,425)
Net Change in Fund Balance	2,440	-	20,805	131,381	127,889	109,731	255,416	1,594,031
Fund Balance:								
Beginning of year, as restated	12,887	60,436	59,966	262,947	-	-	33,032	17,879,275
End of year	\$ 15,327	\$ 60,436	\$ 80,771	\$ 394,328	\$ 127,889	\$ 109,731	\$ 288,448	\$ 19,473,306

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service									
	Jail Bond	Health Center 2012 Refi	Risk Management	Fair Ice Rink Series 2012 Refinance	Fair Ice Rink Series 2006	Technology Tax Increment Bonds	Open Space Bonds	Health Center 2009	Health Center 2012	Community and Planning Bonds
Revenues:										
Property taxes	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 598,566	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	1,146	46,931	7,200	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	136,800	119,370	-	-	-	-	-
Total revenues	156	-	-	136,800	119,370	-	599,712	46,931	7,200	-
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	67,190	50,981	83,994	354,085	127,569	24,285	-
Total expenditures	-	-	-	67,190	50,981	83,994	354,085	127,569	24,285	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	156	-	-	69,610	68,389	(83,994)	245,627	(80,638)	(17,085)	-
Other Financing Sources (Uses):										
Transfers in	-	-	-	-	-	98,731	-	-	-	-
Transfers out	-	-	-	-	-	-	(149,791)	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	98,731	(149,791)	-	-	-
Net Change in Fund Balance	156	-	-	69,610	68,389	14,737	95,836	(80,638)	(17,085)	-
Fund Balance:										
Beginning of year, as restated	6,897	8,998	173	(132,819)	(41,391)	(115)	(79,893)	979,938	263,482	20,409
End of year	\$ 7,053	\$ 8,998	\$ 173	\$ (63,209)	\$ 26,998	\$ 14,622	\$ 15,943	\$ 899,300	\$ 246,397	\$ 20,409

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service									
	2017 LTGO	Larchmont Bonds	Library Bonds	Parks and Trails Bonds	Judgement Levy DS	RSID Revolving	Capital Improvement Debt Service	Fair Redevelopment Debt Service	Election Center Debt Service	Open Space Bonds 2021 Debt Service
Revenues:										
Property taxes	\$ 217,169	\$ -	\$ 2,127,180	\$ 2,669,722	\$ 236,657	\$ -	\$ -	\$ 1,402,739	\$ 270,906	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	341	22,525	325	4,467	363	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	29
Miscellaneous revenues	-	-	-	-	-	-	25,589	-	-	-
Total revenues	217,510	22,525	2,127,505	2,674,189	237,020	-	25,589	1,402,739	270,906	29
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	28,196	-	57,511
Housing and community development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service	171,124	61,175	1,515,887	2,004,688	226,427	-	848,824	375,074	202,076	149,792
Total expenditures	171,124	61,175	1,515,887	2,004,688	226,427	-	848,824	403,270	202,076	207,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,386	(38,650)	611,618	669,501	10,593	-	(823,235)	999,469	68,830	(207,274)
Other Financing Sources (Uses):										
Transfers in	-	-	-	-	-	-	889,853	-	-	149,791
Transfers out	-	-	-	-	-	(10,000)	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(10,000)	889,853	-	-	149,791
Net Change in Fund Balance	46,386	(38,650)	611,618	669,501	10,593	(10,000)	66,618	999,469	68,830	(57,483)
Fund Balance:										
Beginning of year, as restated	(47,297)	593,300	451,397	205,051	127,567	708,151	127,901	376,553	(18,441)	50,065
End of year	\$ (911)	\$ 554,650	\$ 1,063,015	\$ 874,552	\$ 138,160	\$ 698,151	\$ 194,519	\$ 1,376,022	\$ 50,389	\$ (7,418)

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service			Capital Projects					
	Judgement Levy 2019 Debt Service	Bonner Millsite Tax Increment District	Total Debt Service	Capital Improvements	Technology	Milltown Historical Preservation	Open Space	Library Capital Reserve	Health Building Reserve
Revenues:									
Property taxes	\$ 270,009	\$ -	\$ 7,793,104	\$ 1,589,431	\$ 1,158,542	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	83,298	52,674	55,487	-	-	-	-
Charges for services	-	-	-	-	934,367	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	29	178	-	22	136	12	46
Miscellaneous revenues	-	-	281,759	259,306	3,522	-	1,200	-	-
Total revenues	270,009	-	8,158,190	1,901,589	2,151,918	22	1,336	12	46
Expenditures:									
Current:									
General government	-	-	-	3,023	1,053,039	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	85,707	-	-	-	-	3,209	-
Housing and community development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	418,738	17,050	-	-	-	-
Debt service	251,374	-	6,514,545	-	-	-	-	-	-
Total expenditures	251,374	-	6,600,252	421,761	1,070,089	-	-	3,209	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,635	-	1,557,938	1,479,828	1,081,829	22	1,336	(3,197)	46
Other Financing Sources (Uses):									
Transfers in	-	-	1,138,375	26,893	669,004	-	-	-	-
Transfers out	-	-	(159,791)	(1,160,411)	(1,611,649)	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	978,584	(1,133,518)	(942,645)	-	-	-	-
Net Change in Fund Balance	18,635	-	2,536,522	346,310	139,184	22	1,336	(3,197)	46
Fund Balance:									
Beginning of year, as restated	51,562	-	3,651,488	884,940	798,878	109,946	695,170	59,330	230,288
End of year	\$ 70,197	\$ -	\$ 6,188,010	\$ 1,231,250	\$ 938,062	\$ 109,968	\$ 696,506	\$ 56,133	\$ 230,334

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects									
	Animal Control Reserve	WQD Capital Reserve	District Court Reserve	Range Improvements	Public Safety Capital Reserve	Detention Capital Reserve	Fair Capital Projects	Park Construction Reserve	Fort Missoula Regional Park Construction	Trail Bond Construction
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	1,155,500	-	-	-
Charges for services	-	-	-	-	-	-	-	35,121	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	20	5,099	-	250	127	-	143	-	-
Miscellaneous revenues	-	-	-	-	31,323	-	-	29,912	39,380	-
Total revenues	-	20	5,099	-	31,573	127	1,155,500	65,176	39,380	-
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	18,380	16,283	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	32,466	83,193	-
Housing and community development	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	743,482	-	1,128,994	358	12,071	227,334
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	761,862	16,283	1,128,994	32,824	95,264	227,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	20	5,099	-	(730,289)	(16,156)	26,506	32,352	(55,884)	(227,334)
Other Financing Sources (Uses):										
Transfers in	65,208	-	-	115,903	687,000	153,640	528,195	85,000	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	65,208	-	-	115,903	687,000	153,640	528,195	85,000	-	-
Net Change in Fund Balance	65,208	20	5,099	115,903	(43,289)	137,484	554,701	117,352	(55,884)	(227,334)
Fund Balance:										
Beginning of year, as restated	144,000	99,179	6,000	-	1,064,872	634,048	104,715	646,647	3,405,005	(30,113)
End of year	\$ 209,208	\$ 99,199	\$ 11,099	\$ 115,903	\$ 1,021,583	\$ 771,532	\$ 659,416	\$ 763,999	\$ 3,349,121	\$ (257,447)

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects									
	Weed/Ext Building Reserve	Bridge Reserve	Road Escrow	SRO Reserve	Missoula Search and Rescue	Seely Lake Search and Rescue	Detention Self-Funded Projects	Solar Projects	Library Bond Construction	Museum Capital Campaign
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Charges for services	360,000	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	26	-	31	8	-	-	(116)	-
Miscellaneous revenues	1,700,000	-	44,935	-	-	-	-	-	624,871	-
Total revenues	2,060,000	-	44,961	-	31	8	-	-	624,755	-
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	4,097	-	-	-
Public works	18,586	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	1,156	-
Housing and community development	-	-	-	-	-	-	-	-	-	-
Capital outlay	6,834,994	-	-	-	-	-	-	-	239,645	-
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,853,580	-	-	-	-	-	4,097	-	240,801	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,793,580)	-	44,961	-	31	8	(4,097)	-	383,954	-
Other Financing Sources (Uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(718,962)	-	-	-	-	-	(115,903)	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(718,962)	-	-	-	-	-	(115,903)	-	-	-
Net Change in Fund Balance	(5,512,542)	-	44,961	-	31	8	(120,000)	-	383,954	-
Fund Balance:										
Beginning of year, as restated	1,060,260	363,520	208,089	10,000	153,256	40,111	120,000	-	(1,225,166)	253,342
End of year	\$ (4,452,282)	\$ 363,520	\$ 253,050	\$ 10,000	\$ 153,287	\$ 40,119	\$ -	\$ -	\$ (841,212)	\$ 253,342

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects									
	Courthouse Reconstruction	Courthouse Reconstruction Phase 2-5	CAPS Building Acquisition	Junk Vehicle Capital Reserve	2017 LTGO Construction	Replacement and Refurbishment	Mullan Build Projects	Election Center Acquisition	Montana Rail Authority	Strategic Food Initiative
Revenues:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	2,718,595	521,034	-	-
Charges for services	-	-	-	-	-	-	841,479	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	35	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	11,203	-	-	-	-
Total revenues	-	-	-	35	-	11,203	3,560,074	521,034	-	-
Expenditures:										
Current:										
General government	-	-	-	-	-	129,943	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	3,986	-
Capital outlay	2,898	-	-	-	64,228	229,931	4,546,300	995,224	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	2,898	-	-	-	64,228	359,874	4,546,300	995,224	3,986	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,898)	-	-	35	(64,228)	(348,671)	(986,226)	(474,190)	(3,986)	-
Other Financing Sources (Uses):										
Transfers in	-	-	-	3,281	-	1,270,558	500,000	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	3,281	-	1,270,558	500,000	-	-	-
Net Change in Fund Balance	(2,898)	-	-	3,316	(64,228)	921,887	(486,226)	(474,190)	(3,986)	-
Fund Balance:										
Beginning of year, as restated	(23,912)	-	-	197,361	(145,958)	1,188,090	(129,776)	(1,303,404)	3,986	365
End of year	\$ (26,810)	\$ -	\$ -	\$ 200,677	\$ (210,186)	\$ 2,109,977	\$ (616,002)	\$ (1,777,594)	\$ -	\$ 365

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects							
	Open Space GO Bonds 2021	FMRP City Parks	Buena Vista Phase II	ARPA Infrastructure	Financial Software Project	COVID-19 Documentation	Total Capital Projects	Total Other Governmental Funds
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,747,973	\$ 31,673,466
Licenses and permits	-	-	-	-	-	-	-	1,187,093
Intergovernmental revenue	-	1,122,235	62,186	-	-	-	5,687,711	15,946,900
Charges for services	-	-	-	-	-	-	2,170,967	4,544,540
Fines and forfeitures	-	-	-	-	-	-	-	56,284
Interest, rent, and royalties	1,229	270	-	-	-	-	7,516	63,299
Miscellaneous revenues	-	-	-	-	-	-	2,745,652	4,728,725
Total revenues	1,229	1,122,505	62,186	-	-	-	13,359,819	58,200,307
Expenditures:								
Current:								
General government	-	-	-	-	34,094	-	1,220,099	1,710,350
Criminal justice	-	-	-	-	-	-	-	1,699,926
Public safety	-	-	-	-	-	-	38,760	405,750
Public works	-	-	43,186	28,912	-	-	90,684	13,612,343
Public health	-	-	-	-	-	-	-	2,288,897
Social and economic development	-	-	-	-	-	-	-	3,314,384
Culture and recreation	462,500	1,122,505	-	-	-	39,600	1,744,629	8,503,758
Housing and community development	-	-	-	-	-	-	3,986	4,399,584
Capital outlay	-	-	39,335	72,576	-	-	15,573,158	16,668,838
Debt service	-	-	-	-	-	-	-	6,652,580
Total expenditures	462,500	1,122,505	82,521	101,488	34,094	39,600	18,671,316	59,256,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(461,271)	-	(20,335)	(101,488)	(34,094)	(39,600)	(5,311,497)	(1,056,103)
Other Financing Sources (Uses):								
Transfers in	-	-	-	63,503	2,000,000	-	6,168,185	11,187,412
Transfers out	-	-	-	-	-	-	(3,606,925)	(11,529,801)
Leases	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	2,750,000
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	28,808
Total other financing sources (uses)	-	-	-	63,503	2,000,000	-	2,561,260	2,436,419
Net Change in Fund Balance	(461,271)	-	(20,335)	(37,985)	1,965,906	(39,600)	(2,750,237)	1,380,316
Fund Balance:								
Beginning of year, as restated	4,502,383	-	-	-	-	-	14,125,452	35,656,215
End of year	\$ 4,041,112	\$ -	\$ (20,335)	\$ (37,985)	\$ 1,965,906	\$ (39,600)	\$ 11,375,215	\$ 37,036,531

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	Special Revenue Funds											
	Road				Community Assistance Fund				Bridge			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 2,670,532	\$ 2,670,532	\$ 2,827,743	\$ 157,211	\$ 836,938	\$ 836,938	\$ 860,532	\$ 23,594	\$ 963,815	\$ 963,815	\$ 991,414	\$ 27,599
Licenses and permits	7,250	7,250	10,545	3,295	-	-	-	-	-	-	-	-
Intergovernmental revenue	2,398,494	2,398,494	2,840,150	441,656	53,180	53,180	62,951	9,771	946,112	946,112	276,845	(669,267)
Charges for services	47,500	47,500	32,233	(15,267)	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	5,500	5,500	27,213	21,713	-	-	-	-	-	-	-	-
Total revenues	5,129,276	5,129,276	5,737,884	608,608	890,118	890,118	923,483	33,365	1,909,927	1,909,927	1,268,259	(641,668)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	4,471,070	4,471,070	4,415,359	(55,711)	-	-	-	-	1,215,828	1,215,828	1,022,394	(193,434)
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	921,003	921,003	885,880	(35,123)	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,067,963	1,067,963	665,322	(402,641)	-	-	-	-	707,000	707,000	101,012	(605,988)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	5,539,033	5,539,033	5,080,681	(458,352)	921,003	921,003	885,880	(35,123)	1,922,828	1,922,828	1,123,406	(799,422)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,757)	(409,757)	657,203	1,066,960	(30,885)	(30,885)	37,603	68,488	(12,901)	(12,901)	144,853	157,754
Other Financing Sources (Uses):												
Transfers in	102,392	102,392	113,614	11,222	-	-	9,000	9,000	80,981	80,981	153,004	72,023
Transfers out	(1,000)	(1,000)	(1,000)	-	-	-	-	-	(1,000)	(1,000)	(1,000)	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	15,000	15,000	28,808	13,808	-	-	-	-	-	-	-	-
Total other financing sources (uses)	116,392	116,392	141,422	25,030	-	-	9,000	9,000	79,981	79,981	152,004	72,023
Net Change in Fund Balance	\$ (293,365)	\$ (293,365)	\$ 798,625	\$ 1,091,990	\$ (30,885)	\$ (30,885)	\$ 46,603	\$ 77,488	\$ 67,080	\$ 67,080	\$ 296,857	\$ 229,777

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	Special Revenue Funds											
	Road				Community Assistance Fund				Bridge			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 2,670,532	\$ 2,670,532	\$ 2,827,743	\$ 157,211	\$ 836,938	\$ 836,938	\$ 860,532	\$ 23,594	\$ 963,815	\$ 963,815	\$ 991,414	\$ 27,599
Licenses and permits	7,250	7,250	10,545	3,295	-	-	-	-	-	-	-	-
Intergovernmental revenue	2,398,494	2,398,494	2,840,150	441,656	53,180	53,180	62,951	9,771	946,112	946,112	276,845	(669,267)
Charges for services	47,500	47,500	32,233	(15,267)	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	5,500	5,500	27,213	21,713	-	-	-	-	-	-	-	-
Total revenues	5,129,276	5,129,276	5,737,884	608,608	890,118	890,118	923,483	33,365	1,909,927	1,909,927	1,268,259	(641,668)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	4,471,070	4,471,070	4,415,359	(55,711)	-	-	-	-	1,215,828	1,215,828	1,022,394	(193,434)
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	921,003	921,003	885,880	(35,123)	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,067,963	1,067,963	665,322	(402,641)	-	-	-	-	707,000	707,000	101,012	(605,988)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	5,539,033	5,539,033	5,080,681	(458,352)	921,003	921,003	885,880	(35,123)	1,922,828	1,922,828	1,123,406	(799,422)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,757)	(409,757)	657,203	1,066,960	(30,885)	(30,885)	37,603	68,488	(12,901)	(12,901)	144,853	157,754
Other Financing Sources (Uses):												
Transfers in	102,392	102,392	113,614	11,222	-	-	9,000	9,000	80,981	80,981	153,004	72,023
Transfers out	(1,000)	(1,000)	(1,000)	-	-	-	-	-	(1,000)	(1,000)	(1,000)	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	15,000	15,000	28,808	13,808	-	-	-	-	-	-	-	-
Total other financing sources (uses)	116,392	116,392	141,422	25,030	-	-	9,000	9,000	79,981	79,981	152,004	72,023
Net Change in Fund Balance	<u>\$ (293,365)</u>	<u>\$ (293,365)</u>	<u>\$ 798,625</u>	<u>\$ 1,091,990</u>	<u>\$ (30,885)</u>	<u>\$ (30,885)</u>	<u>\$ 46,603</u>	<u>\$ 77,488</u>	<u>\$ 67,080</u>	<u>\$ 67,080</u>	<u>\$ 296,857</u>	<u>\$ 229,777</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Weed				Weed Grant				Fair			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 541,116	\$ 541,116	\$ 561,244	\$ 20,128	\$ -	\$ -	\$ -	\$ -	\$ 669,941	\$ 669,941	\$ 690,583	\$ 20,642
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	57,050	57,050	57,922	872	429,936	429,936	458,278	28,342	18,549	18,549	19,633	1,084
Charges for services	-	-	-	-	600	600	-	(600)	713,300	780,643	787,276	6,633
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	3,583	3,583
Total revenues	598,166	598,166	619,166	21,000	430,536	430,536	458,278	27,742	1,401,790	1,469,133	1,501,075	31,942
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	816,884	816,884	920,083	103,199	406,842	406,842	181,213	(225,629)	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	1,345,232	1,395,528	1,399,935	4,407
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	89,903	89,903	89,020	(883)
Total expenditures	816,884	816,884	920,083	103,199	406,842	406,842	181,213	(225,629)	1,435,135	1,485,431	1,488,955	3,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(218,718)	(218,718)	(300,917)	(82,199)	23,694	23,694	277,065	253,371	(33,345)	(16,298)	12,120	28,418
Other Financing Sources (Uses):												
Transfers in	329,570	329,570	300,738	(28,832)	82,000	82,000	82,000	-	60,628	60,628	65,783	5,155
Transfers out	(110,853)	(110,853)	(110,853)	-	(273,000)	(273,000)	(240,100)	32,900	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	218,717	218,717	189,885	(28,832)	(191,000)	(191,000)	(158,100)	32,900	60,628	60,628	65,783	5,155
Net Change in Fund Balance	\$ (1)	\$ (1)	\$ (111,032)	\$ (111,031)	\$ (167,306)	\$ (167,306)	\$ 118,965	\$ 286,271	\$ 27,283	\$ 44,330	\$ 77,903	\$ 33,573

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	District Courts				Parks				Library			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 1,031,125	\$ 1,031,125	\$ 1,130,800	\$ 99,675	\$ 868,348	\$ 868,348	\$ 890,299	\$ 21,951	\$ 2,587,608	\$ 2,587,608	\$ 2,658,033	\$ 70,425
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	88,525	88,525	112,216	23,691	138,748	138,748	99,626	(39,122)	308,084	308,084	315,745	7,661
Charges for services	57,000	57,000	49,753	(7,247)	3,500	3,500	6,495	2,995	16,200	16,200	25,098	8,898
Fines and forfeitures	250	250	1,684	1,434	-	-	-	-	55,000	55,000	18,524	(36,476)
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	3	3	12,000	12,000	19,461	7,461	56,272	56,272	52,109	(4,163)
Total revenues	1,176,900	1,176,900	1,294,456	117,556	1,022,596	1,022,596	1,015,881	(6,715)	3,023,164	3,023,164	3,069,509	46,345
Expenditures:												
Current:												
General government	-	414,036	-	(414,036)	-	-	-	-	-	-	-	-
Criminal justice	1,107,219	1,107,219	1,368,240	261,021	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	983,681	983,681	938,210	(45,471)	2,916,954	3,210,403	3,516,613	306,210
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	7,251	7,251	-	-	-	-	331,843	288,457	-	(288,457)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,107,219	1,521,255	1,375,491	(145,764)	983,681	983,681	938,210	(45,471)	3,248,797	3,498,860	3,516,613	17,753
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,681	(344,355)	(81,035)	263,320	38,915	38,915	77,671	38,756	(225,633)	(475,696)	(447,104)	28,592
Other Financing Sources (Uses):												
Transfers in	151,335	151,335	160,462	9,127	34,954	34,954	59,641	24,687	288,155	288,155	300,773	12,618
Transfers out	(200,000)	(200,000)	-	200,000	(124,687)	(124,687)	(124,687)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(48,665)	(48,665)	160,462	209,127	(89,733)	(89,733)	(65,046)	24,687	288,155	288,155	300,773	12,618
Net Change in Fund Balance	\$ 21,016	\$ (393,020)	\$ 79,427	\$ 472,447	\$ (50,818)	\$ (50,818)	\$ 12,625	\$ 63,443	\$ 62,522	\$ (187,541)	\$ (146,331)	\$ 41,210

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Planning				Grants				Substance Abuse Prevention			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 690,029	\$ 690,029	\$ 710,138	\$ 20,109	\$ 578,125	\$ 578,125	\$ 592,617	\$ 14,492	\$ 368,920	\$ 368,920	\$ 378,787	\$ 9,867
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	102,827	102,827	103,940	1,113	894,179	2,393,670	1,304,900	(1,088,770)	171,615	312,365	43,345	(269,020)
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	5,001	5,001	-	-	925	925	500	1,000	452	(548)
Total revenues	792,856	792,856	819,079	26,223	1,472,304	2,971,795	1,898,442	(1,073,353)	541,035	682,285	422,584	(259,701)
Expenditures:												
Current:												
General government	-	-	-	-	406,182	418,439	490,251	71,812	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	232,852	804,177	351,692	(452,485)	538,256	555,656	654,043	98,387
Social and economic development	-	-	-	-	-	-	-	-	40	40	-	(40)
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	356,297	475,921	475,921	-	902,784	1,680,489	1,114,838	(565,651)	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	356,297	475,921	475,921	-	1,541,818	2,903,105	1,956,781	(946,324)	538,296	555,696	654,043	98,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	436,559	316,935	343,158	26,223	(69,514)	68,690	(58,339)	(127,029)	2,739	126,589	(231,459)	(358,048)
Other Financing Sources (Uses):												
Transfers in	-	-	9,643	9,643	19,854	31,077	33,221	2,144	120,000	205,007	84,554	(120,453)
Transfers out	(436,559)	(436,559)	(436,559)	-	(42,550)	(124,367)	(124,367)	-	(128,490)	(128,490)	-	128,490
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(436,559)	(436,559)	(426,916)	9,643	(22,696)	(93,290)	(91,146)	2,144	(8,490)	76,517	84,554	8,037
Net Change in Fund Balance	\$ -	\$ (119,624)	\$ (83,758)	\$ 35,866	\$ (92,210)	\$ (24,600)	\$ (149,485)	\$ (124,885)	\$ (5,751)	\$ 203,106	\$ (146,905)	\$ (350,011)

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Relationship Violence Services				Community and Planning Services				Building Code Division			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 287,728	\$ 287,728	\$ 295,157	\$ 7,429	\$ 987,843	\$ 987,843	\$ 1,011,044	\$ 23,201	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	78,000	78,000	31,993	(46,007)	823,000	823,000	1,024,256	201,256
Intergovernmental revenue	726,512	726,512	991,290	264,778	10,153	10,153	79,058	68,905	-	-	-	-
Charges for services	1,900	1,900	1,160	(740)	128,000	128,000	184,683	56,683	145,000	145,000	212,695	67,695
Fines and forfeitures	38,000	38,000	35,194	(2,806)	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	5	5	-	-	-	-
Miscellaneous revenues	55,000	55,000	20,000	(35,000)	500	500	27	(473)	-	-	246	246
Total revenues	1,109,140	1,109,140	1,342,801	233,661	1,204,496	1,204,496	1,306,810	102,314	968,000	968,000	1,237,197	269,197
Expenditures:												
Current:												
General government	-	-	-	-	379,127	379,127	-	(379,127)	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	252,112	252,112	-	(252,112)
Public works	-	-	-	-	-	-	-	-	717,255	713,299	926,551	213,252
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	1,409,815	1,409,815	1,512,855	103,040	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	1,665,507	1,665,507	1,880,947	215,440	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,409,815	1,409,815	1,512,855	103,040	2,044,634	2,044,634	1,880,947	(163,687)	969,367	965,411	926,551	(38,860)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,675)	(300,675)	(170,054)	130,621	(840,138)	(840,138)	(574,137)	266,001	(1,367)	2,589	310,646	308,057
Other Financing Sources (Uses):												
Transfers in	360,654	360,654	77,606	(283,048)	686,145	686,145	696,150	10,005	-	-	3,500	3,500
Transfers out	-	(84,555)	(84,554)	1	(1,000)	(1,000)	(1,000)	-	-	(3,956)	-	3,956
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	360,654	276,099	(6,948)	(283,047)	685,145	685,145	695,150	10,005	-	(3,956)	3,500	7,456
Net Change in Fund Balance	<u>\$ 59,979</u>	<u>\$ (24,576)</u>	<u>\$ (177,002)</u>	<u>\$ (152,426)</u>	<u>\$ (154,993)</u>	<u>\$ (154,993)</u>	<u>\$ 121,013</u>	<u>\$ 276,006</u>	<u>\$ (1,367)</u>	<u>\$ (1,367)</u>	<u>\$ 314,146</u>	<u>\$ 315,513</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Water Quality District				Animal Control				Wye TEDD District			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 265,117	\$ 265,117	\$ 277,491	\$ 12,374	\$ -	\$ -	\$ 106,713	\$ 106,713
Licenses and permits	-	-	-	-	186,000	186,000	120,299	(65,701)	-	-	-	-
Intergovernmental revenue	59,000	59,000	42,914	(16,086)	425,732	425,732	466,490	40,758	-	-	21,176	21,176
Charges for services	555,475	555,475	537,973	(17,502)	87,300	87,300	85,841	(1,459)	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	15,400	15,400	19,254	3,854	54,000	55,500	102,873	47,373	-	-	-	-
Total revenues	629,875	629,875	600,141	(29,734)	1,018,149	1,019,649	1,052,994	33,345	-	-	127,889	127,889
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	494,860	494,860	389,839	(105,021)	946,988	950,878	852,972	(97,906)	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	150,000	150,000	81,945	(68,055)	50,000	50,000	-	(50,000)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	644,860	644,860	471,784	(173,076)	996,988	1,000,878	852,972	(147,906)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,985)	(14,985)	128,357	143,342	21,161	18,771	200,022	181,251	-	-	127,889	127,889
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	28,280	28,280	32,251	3,971	-	-	-	-
Transfers out	(2,500)	(2,500)	(1,500)	1,000	-	(65,208)	(65,208)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,500)	(2,500)	(1,500)	1,000	28,280	(36,928)	(32,957)	3,971	-	-	-	-
Net Change in Fund Balance	<u>\$ (17,485)</u>	<u>\$ (17,485)</u>	<u>\$ 126,857</u>	<u>\$ 144,342</u>	<u>\$ 49,441</u>	<u>\$ (18,157)</u>	<u>\$ 167,065</u>	<u>\$ 185,222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,889</u>	<u>\$ 127,889</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Extension				Extension Grant				Drug Forfeiture			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 377,831	\$ 377,831	\$ 394,586	\$ 16,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	57,415	57,415	58,026	611	20,100	20,100	17,368	(2,732)	115,175	157,861	157,861	-
Charges for services	2,000	2,000	-	(2,000)	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	5,000	5,000	882	(4,118)
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	268	268
Miscellaneous revenues	8,500	8,500	12,381	3,881	-	-	-	-	25,000	25,000	-	(25,000)
Total revenues	445,746	445,746	464,993	19,247	20,100	20,100	17,368	(2,732)	145,175	187,861	159,011	(28,850)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	61,675	370,197	326,542	(43,655)
Public works	418,130	416,530	479,694	63,164	85,000	85,000	59,874	(25,126)	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	100,963	100,963	-	(100,963)	141,500	141,500	-	(141,500)	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,600	-	(1,600)	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	519,093	519,093	479,694	(39,399)	226,500	226,500	59,874	(166,626)	61,675	370,197	326,542	(43,655)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,347)	(73,347)	(14,701)	58,646	(206,400)	(206,400)	(42,506)	163,894	83,500	(182,336)	(167,531)	14,805
Other Financing Sources (Uses):												
Transfers in	60,317	60,317	62,440	2,123	226,500	226,500	226,500	-	135,000	135,000	135,000	-
Transfers out	(21,500)	(21,500)	(21,500)	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	38,817	38,817	40,940	2,123	226,500	226,500	226,500	-	135,000	135,000	135,000	-
Net Change in Fund Balance	\$ (34,530)	\$ (34,530)	\$ 26,239	\$ 60,769	\$ 20,100	\$ 20,100	\$ 183,994	\$ 163,894	\$ 218,500	\$ (47,336)	\$ (32,531)	\$ 14,805

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Youth Education and Safety				Historical Museum				Caremark NACo Rx			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 541,176	\$ 541,176	\$ 555,712	\$ 14,536	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	57,501	57,501	58,374	873	-	-	-	-
Charges for services	-	-	-	-	17,000	17,000	26,211	9,211	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,000	1,000	-	(1,000)	-	-	38,612	38,612	580	580	463	(117)
Total revenues	1,000	1,000	-	(1,000)	615,677	615,677	678,909	63,232	580	580	463	(117)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	1,000	1,000	90	(910)	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	2,500	2,500	1,018	(1,482)
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	646,314	705,720	687,219	(18,501)	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	33,471	33,471	33,470	(1)	-	-	-	-
Total expenditures	1,000	1,000	90	(910)	679,785	739,191	720,689	(18,502)	2,500	2,500	1,018	(1,482)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(90)	(90)	(64,108)	(123,514)	(41,780)	81,734	(1,920)	(1,920)	(555)	1,365
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	78,847	78,847	66,635	(12,212)	-	-	1,018	1,018
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	78,847	78,847	66,635	(12,212)	-	-	1,018	1,018
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (90)</u>	<u>\$ (90)</u>	<u>\$ 14,739</u>	<u>\$ (44,667)</u>	<u>\$ 24,855</u>	<u>\$ 69,522</u>	<u>\$ (1,920)</u>	<u>\$ (1,920)</u>	<u>\$ 463</u>	<u>\$ 2,383</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Missoula Search and Rescue				Seely Lake Search and Rescue				Disaster Emergency Levy			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 52,000	\$ 52,000	\$ 52,852	\$ 852	\$ 28,000	\$ 28,000	\$ 30,613	\$ 2,613	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	1,531	1,531	1,612	81	914	914	860	(54)	-	-	1,049,713	1,049,713
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	53,531	53,531	54,464	933	28,914	28,914	31,473	2,559	-	-	1,049,713	1,049,713
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	31,400	20,359	30,544	10,185	12,340	12,840	9,814	(3,026)	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	20,600	31,741	18,936	(12,805)	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	12,135	15,544	15,545	1	-	-	-	-
Total expenditures	52,000	52,100	49,480	(2,620)	24,475	28,384	25,359	(3,025)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,531	1,431	4,984	3,553	4,439	530	6,114	5,584	-	-	1,049,713	1,049,713
Other Financing Sources (Uses):												
Transfers in	-	-	12,350	12,350	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	12,350	12,350	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ 1,531</u>	<u>\$ 1,431</u>	<u>\$ 17,334</u>	<u>\$ 15,903</u>	<u>\$ 4,439</u>	<u>\$ 530</u>	<u>\$ 6,114</u>	<u>\$ 5,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,049,713</u>	<u>\$ 1,049,713</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Junk Vehicle				Forest Reserve Title III				RSID Administration			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	214,077	214,077	168,227	(45,850)	40,171	40,171	48,363	8,192	-	-	-	-
Charges for services	100	100	-	(100)	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	500	500	-	(500)	-	-	-	-	-	-	-	-
Total revenues	214,677	214,677	168,227	(46,450)	40,171	40,171	48,363	8,192	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	31,656	31,656	-	(31,656)	-	-	-	-
Public works	171,242	171,242	140,684	(30,558)	-	-	-	-	2,950	3,238	2,311	(927)
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	120,000	116,718	8,375	(108,343)	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	291,242	287,960	149,059	(138,901)	31,656	31,656	-	(31,656)	2,950	3,238	2,311	(927)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,565)	(73,283)	19,168	92,451	8,515	8,515	48,363	39,848	(2,950)	(3,238)	(2,311)	927
Other Financing Sources (Uses):												
Transfers in	95,000	95,000	-	(95,000)	-	-	-	-	20,066	20,066	15,613	(4,453)
Transfers out	(1,500)	(4,782)	(4,781)	1	-	-	-	-	(15,000)	(15,000)	(15,000)	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	93,500	90,218	(4,781)	(94,999)	-	-	-	-	5,066	5,066	613	(4,453)
Net Change in Fund Balance	<u>\$ 16,935</u>	<u>\$ 16,935</u>	<u>\$ 14,387</u>	<u>\$ (2,548)</u>	<u>\$ 8,515</u>	<u>\$ 8,515</u>	<u>\$ 48,363</u>	<u>\$ 39,848</u>	<u>\$ 2,116</u>	<u>\$ 1,828</u>	<u>\$ (1,698)</u>	<u>\$ (3,526)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Community Based Organizations				Permissive Medical Levy				Seeley Lake Refuse			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 826,971	\$ 826,971	\$ 849,403	\$ 22,432	\$ 4,322,184	\$ 4,322,184	\$ 4,471,014	\$ 148,830	\$ -	\$ -	\$ 1,326	\$ 1,326
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	87,618	87,618	88,948	1,330	2,669	2,669	7,443	4,774	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	393,042	393,042	403,295	10,253
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	200	200	11	(189)
Miscellaneous revenues	-	-	4	4	-	-	-	-	-	-	-	-
Total revenues	914,589	914,589	938,355	23,766	4,324,853	4,324,853	4,478,457	153,604	393,242	393,242	404,632	11,390
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	392,966	401,876	351,975	(49,901)
Public health	115,000	115,000	-	(115,000)	-	-	-	-	-	-	-	-
Social and economic development	782,588	894,243	915,649	21,406	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	108,262	108,262	108,262	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	897,588	1,009,243	915,649	(93,594)	-	-	-	-	501,228	510,138	460,237	(49,901)
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,001	(94,654)	22,706	117,360	4,324,853	4,324,853	4,478,457	153,604	(107,986)	(116,896)	(55,605)	61,291
Other Financing Sources (Uses):												
Transfers in	-	-	109,000	109,000	-	-	-	-	-	-	208	208
Transfers out	-	-	-	-	(4,563,171)	(4,563,171)	(4,563,171)	-	(11,000)	(11,000)	-	11,000
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	109,000	109,000	(4,563,171)	(4,563,171)	(4,563,171)	-	(11,000)	(11,000)	208	11,208
Net Change in Fund Balance	\$ 17,001	\$ (94,654)	\$ 131,706	\$ 226,360	\$ (238,318)	\$ (238,318)	\$ (84,714)	\$ 153,604	\$ (118,986)	\$ (127,896)	\$ (55,397)	\$ 72,499

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Criminal Justice Coordinating Council				9-1-1 Trust				HUD/CDBG			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	150,000	150,000	114,744	(35,256)	773,384	773,384	793,637	20,253	2,000	2,000	-	(2,000)
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	6,000	6,000	357	(5,643)	61,885	61,885	53,900	(7,985)
Miscellaneous revenues	350,001	350,001	350,000	(1)	-	-	-	-	-	-	-	-
Total revenues	500,001	500,001	464,744	(35,257)	779,384	779,384	793,994	14,610	63,885	63,885	53,900	(9,985)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	423,945	423,945	331,686	(92,259)	-	-	-	-	-	-	-	-
Public safety	88,316	88,316	-	(88,316)	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	319,346	319,346	-	(319,346)	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	246,100	246,100	90,400	(155,700)
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	831,607	831,607	331,686	(499,921)	-	-	-	-	246,100	246,100	90,400	(155,700)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(331,606)	(331,606)	133,058	464,664	779,384	779,384	793,994	14,610	(182,215)	(182,215)	(36,500)	145,715
Other Financing Sources (Uses):												
Transfers in	161,864	161,864	163,030	1,166	-	-	-	-	(1)	(1)	-	1
Transfers out	-	-	-	-	(799,593)	(799,593)	(799,593)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	161,864	161,864	163,030	1,166	(799,593)	(799,593)	(799,593)	-	(1)	(1)	-	1
Net Change in Fund Balance	\$ (169,742)	\$ (169,742)	\$ 296,088	\$ 465,830	\$ (20,209)	\$ (20,209)	\$ (5,599)	\$ 14,610	\$ (182,216)	\$ (182,216)	\$ (36,500)	\$ 145,716

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Friends of the Library				Seeley Lake Stove Project				Friends of Historical Museum			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	5,500	7,000	9,420	2,420
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	2,000	2,000	534	(1,466)
Miscellaneous revenues	-	-	53,337	53,337	-	-	-	-	102,200	102,200	220,340	118,140
Total revenues	-	-	53,337	53,337	-	-	-	-	109,700	111,200	230,294	119,094
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	60,436	60,436	-	(60,436)	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	32,532	32,532	-	-	-	-	149,000	149,000	98,913	(50,087)
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	32,532	32,532	60,436	60,436	-	(60,436)	149,000	149,000	98,913	(50,087)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	20,805	20,805	(60,436)	(60,436)	-	60,436	(39,300)	(37,800)	131,381	169,181
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(16,735)	(16,735)	-	16,735
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(16,735)	(16,735)	-	16,735
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,805</u>	<u>\$ 20,805</u>	<u>\$ (60,436)</u>	<u>\$ (60,436)</u>	<u>\$ -</u>	<u>\$ 60,436</u>	<u>\$ (56,035)</u>	<u>\$ (54,535)</u>	<u>\$ 131,381</u>	<u>\$ 185,916</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds											
	Other Special Revenue Funds				MDA Airport Industrial District				MDA Technology District			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,415	\$ 6,414	\$ (1)	\$ 212,428	\$ 212,428	\$ 207,689	\$ (4,739)
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	268,304	268,304	-	-	6,131	6,130	(1)	15,687	15,687	22,898	7,211
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	5	5	13,400	13,494	30	(13,464)	1,000	1,000	630	(370)
Miscellaneous revenues	-	-	-	-	19,000	19,000	-	(19,000)	698,470	698,470	775,030	76,560
Total revenues	-	268,304	268,309	5	32,400	45,040	12,574	(32,466)	927,585	927,585	1,006,247	78,662
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	28,540	28,540	8,204	(20,336)	47,000	51,020	143,829	92,809	748,152	1,110,506	1,857,906	747,400
Public health	793	793	17,834	17,041	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	833,493	833,492	(1)	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	104,577	104,577	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	29,333	862,826	859,530	(3,296)	47,000	155,597	248,406	92,809	748,152	1,110,506	1,857,906	747,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,333)	(594,522)	(591,221)	3,301	(14,600)	(110,557)	(235,832)	(125,275)	179,433	(182,921)	(851,659)	(668,738)
Other Financing Sources (Uses):												
Transfers in	36,893	846,638	846,637	(1)	-	60,481	60,481	-	-	-	-	-
Transfers out	-	-	-	-	-	(80,000)	-	80,000	(99,132)	(1,159,613)	(1,159,212)	401
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	400,000	400,000	-	(400,000)	-	-	-	-
Total other financing sources (uses)	36,893	846,638	846,637	(1)	400,000	380,481	60,481	(320,000)	(99,132)	(1,159,613)	(1,159,212)	401
Net Change in Fund Balance	<u>\$ 7,560</u>	<u>\$ 252,116</u>	<u>\$ 255,416</u>	<u>\$ 3,300</u>	<u>\$ 385,400</u>	<u>\$ 269,924</u>	<u>\$ (175,351)</u>	<u>\$ (445,275)</u>	<u>\$ 80,301</u>	<u>\$ (1,342,534)</u>	<u>\$ (2,010,871)</u>	<u>\$ (668,337)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds							
	Marijuana Tax				Relief Fund			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Property taxes	\$ -	\$ -	\$ 109,731	\$ 109,731	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	11,440	11,440
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	-	-	109,731	109,731	-	-	11,440	11,440
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	109,731	109,731	-	-	11,440	11,440
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(9,000)	(9,000)
Issuance of debt	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(9,000)	(9,000)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,731</u>	<u>\$ 109,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,440</u>	<u>\$ 2,440</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Special Revenue Funds							
	Bonner Millsite Tax Increment District				Bonner West Log Yard TED District			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final		
Revenues:								
Property taxes	\$ 224,698	\$ 224,698	\$ 346,969	\$ 122,271	\$ 126,867	\$ 126,867	\$ 123,485	\$ (3,382)
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenue	28,986	28,986	16,904	(12,082)	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	14	14
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	253,684	253,684	363,873	110,189	126,867	126,867	123,499	(3,368)
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	81,629	3,599,786	2,974,200	(625,586)	47,261	47,351	37,382	(9,969)
Public health	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	81,629	3,599,786	2,974,200	(625,586)	47,261	47,351	37,382	(9,969)
Excess (Deficiency) of Revenues Over (Under) Expenditures	172,055	(3,346,102)	(2,610,327)	735,775	79,606	79,516	86,117	6,601
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	2,734,750	2,750,000	15,250	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	2,734,750	2,750,000	15,250	-	-	-	-
Net Change in Fund Balance	<u>\$ 172,055</u>	<u>\$ (611,352)</u>	<u>\$ 139,673</u>	<u>\$ 751,025</u>	<u>\$ 79,606</u>	<u>\$ 79,516</u>	<u>\$ 86,117</u>	<u>\$ 6,601</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Jail Bond				Health Center Bond 2012 Refinance				Risk Management Bonds			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ 156	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	156	156	-	-	-	-	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	156	156	-	-	-	-	-	-	-	-
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Fair Ice Risk Series 2012 Refinance				Fair Ice Risk Series 2006				Technology Tax Increment			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	71,100	136,800	136,800	-	57,585	119,370	119,370	-	-	-	-	-
Total revenues	71,100	136,800	136,800	-	57,585	119,370	119,370	-	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	71,100	71,100	67,190	(3,910)	57,585	57,585	50,981	(6,604)	99,132	99,432	83,994	(15,438)
Total expenditures	71,100	71,100	67,190	(3,910)	57,585	57,585	50,981	(6,604)	99,132	99,432	83,994	(15,438)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	65,700	69,610	3,910	-	61,785	68,389	6,604	(99,132)	(99,432)	(83,994)	15,438
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	99,132	99,132	98,731	(401)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	99,132	99,132	98,731	(401)
Net Change in Fund Balance	\$ -	\$ 65,700	\$ 69,610	\$ 3,910	\$ -	\$ 61,785	\$ 68,389	\$ 6,604	\$ -	\$ (300)	\$ 14,737	\$ 15,037

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Open Space Bonds				Health Center Bond 2009				Health Center Bond 2012			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 454,969	\$ 454,969	\$ 598,566	\$ 143,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	1,146	1,146	1,146	-	-	-	46,931	46,931	-	-	7,200	7,200
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	456,115	456,115	599,712	143,597	-	-	46,931	46,931	-	-	7,200	7,200
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	456,070	456,070	354,085	(101,985)	-	-	127,569	127,569	-	-	24,285	24,285
Total expenditures	456,070	456,070	354,085	(101,985)	-	-	127,569	127,569	-	-	24,285	24,285
Excess (Deficiency) of Revenues Over (Under) Expenditures	45	45	245,627	245,582	-	-	(80,638)	(80,638)	-	-	(17,085)	(17,085)
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(149,792)	(149,791)	1	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(149,792)	(149,791)	1	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ 45</u>	<u>\$ (149,747)</u>	<u>\$ 95,836</u>	<u>\$ 245,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (80,638)</u>	<u>\$ (80,638)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,085)</u>	<u>\$ (17,085)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Community and Planning Bonds				2017 LTGO				Larchmont Bonds			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 210,881	\$ 210,881	\$ 217,169	\$ 6,288	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	342	342	341	(1)	-	-	22,525	22,525
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	211,223	211,223	217,510	6,287	-	-	22,525	22,525
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	211,992	211,992	171,124	(40,868)	72,925	72,925	61,175	(11,750)
Total expenditures	-	-	-	-	211,992	211,992	171,124	(40,868)	72,925	72,925	61,175	(11,750)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(769)	(769)	46,386	47,155	(72,925)	(72,925)	(38,650)	34,275
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	72,925	72,925	-	(72,925)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	72,925	72,925	-	(72,925)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (769)</u>	<u>\$ (769)</u>	<u>\$ 46,386</u>	<u>\$ 47,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,650)</u>	<u>\$ (38,650)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Library Bonds				Parks and Trails Bonds				Judgement Levy DS			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 2,067,775	\$ 2,067,775	\$ 2,127,180	\$ 59,405	\$ 2,682,575	\$ 2,682,575	\$ 2,669,722	\$ (12,853)	\$ 230,478	\$ 230,478	\$ 236,657	\$ 6,179
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	326	326	325	(1)	4,468	4,468	4,467	(1)	364	364	363	(1)
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2,068,101	2,068,101	2,127,505	59,404	2,687,043	2,687,043	2,674,189	(12,854)	230,842	230,842	237,020	6,178
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	2,070,076	2,070,076	1,515,887	(554,189)	2,683,175	2,683,175	2,004,688	(678,487)	230,478	230,478	226,427	(4,051)
Total expenditures	2,070,076	2,070,076	1,515,887	(554,189)	2,683,175	2,683,175	2,004,688	(678,487)	230,478	230,478	226,427	(4,051)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,975)	(1,975)	611,618	613,593	3,868	3,868	669,501	665,633	364	364	10,593	10,229
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ (1,975)	\$ (1,975)	\$ 611,618	\$ 613,593	\$ 3,868	\$ 3,868	\$ 669,501	\$ 665,633	\$ 364	\$ 364	\$ 10,593	\$ 10,229

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	RSID Revolving				Capital Improvements Debt Service				Fair Redevelopment Debt Service			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,402,739	\$ 1,402,739
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	6,031	6,031	-	(6,031)	41,501	41,501	25,589	(15,912)	1,402,739	1,402,739	-	(1,402,739)
Total revenues	6,031	6,031	-	(6,031)	41,501	41,501	25,589	(15,912)	1,402,739	1,402,739	1,402,739	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	175,000	203,196	28,196	(175,000)
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	102,000	102,000	-	(102,000)
Debt service	-	-	-	-	931,354	956,138	848,824	(107,314)	941,254	941,254	375,074	(566,180)
Total expenditures	-	-	-	-	931,354	956,138	848,824	(107,314)	1,218,254	1,246,450	403,270	(843,180)
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,031	6,031	-	(6,031)	(889,853)	(914,637)	(823,235)	91,402	184,485	156,289	999,469	843,180
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	889,853	889,853	889,853	-	-	-	-	-
Transfers out	(10,000)	(10,000)	(10,000)	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	175,000	175,000	-	(175,000)
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-	889,853	889,853	889,853	-	175,000	175,000	-	(175,000)
Net Change in Fund Balance	<u>\$ (3,969)</u>	<u>\$ (3,969)</u>	<u>\$ (10,000)</u>	<u>\$ (6,031)</u>	<u>\$ -</u>	<u>\$ (24,784)</u>	<u>\$ 66,618</u>	<u>\$ 91,402</u>	<u>\$ 359,485</u>	<u>\$ 331,289</u>	<u>\$ 999,469</u>	<u>\$ 668,180</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Debt Service Funds											
	Election Center Debt Service				Open Space GO Bonds 2021				Judgement Levy 2019			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 265,307	\$ 265,307	\$ 270,906	\$ 5,599	\$ -	\$ -	\$ -	\$ -	\$ 262,250	\$ 262,250	\$ 270,009	\$ 7,759
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	29	29	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	265,307	265,307	270,906	5,599	-	-	29	29	262,250	262,250	270,009	7,759
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	57,511	57,511	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	265,307	265,307	202,076	(63,231)	-	-	149,792	149,792	262,250	262,250	251,374	(10,876)
Total expenditures	265,307	265,307	202,076	(63,231)	-	57,511	207,303	149,792	262,250	262,250	251,374	(10,876)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	68,830	68,830	-	(57,511)	(207,274)	(149,763)	-	-	18,635	18,635
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	149,792	149,791	(1)	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	149,792	149,791	(1)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,830</u>	<u>\$ 68,830</u>	<u>\$ -</u>	<u>\$ 92,281</u>	<u>\$ (57,483)</u>	<u>\$ (149,764)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,635</u>	<u>\$ 18,635</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Capital Improvements				Technology Fund				Milltown Historic Preservation			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ 1,544,134	\$ 1,544,134	\$ 1,589,431	\$ 45,297	\$ 1,128,997	\$ 1,128,997	\$ 1,158,542	\$ 29,545	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	50,179	50,179	52,674	2,495	53,664	53,664	55,487	1,823	-	-	-	-
Charges for services	-	-	-	-	849,199	849,199	934,367	85,168	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	178	178	-	-	-	-	450	450	22	(428)
Miscellaneous revenues	-	-	259,306	259,306	-	-	3,522	3,522	-	-	-	-
Total revenues	1,594,313	1,594,313	1,901,589	307,276	2,031,860	2,031,860	2,151,918	120,058	450	450	22	(428)
Expenditures:												
Current:												
General government	-	1,500	3,023	1,523	935,956	935,956	1,053,039	117,083	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	40,000	40,000	-	(40,000)
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	325,602	418,738	93,136	235,000	235,000	17,050	(217,950)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	327,102	421,761	94,659	1,170,956	1,170,956	1,070,089	(100,867)	40,000	40,000	-	(40,000)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,594,313	1,267,211	1,479,828	212,617	860,904	860,904	1,081,829	220,925	(39,550)	(39,550)	22	39,572
Other Financing Sources (Uses):												
Transfers in	-	-	26,893	26,893	1,145,745	1,145,745	669,004	(476,741)	-	-	-	-
Transfers out	(1,160,411)	(1,160,411)	(1,160,411)	-	(1,611,649)	(1,611,649)	(1,611,649)	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,160,411)	(1,160,411)	(1,133,518)	26,893	(465,904)	(465,904)	(942,645)	(476,741)	-	-	-	-
Net Change in Fund Balance	\$ 433,902	\$ 106,800	\$ 346,310	\$ 239,510	\$ 395,000	\$ 395,000	\$ 139,184	\$ (255,816)	\$ (39,550)	\$ (39,550)	\$ 22	\$ 39,572

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Open Space				Library Capital Reserve				Health Building Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	1,450	1,450	136	(1,314)	-	-	12	12	-	-	46	46
Miscellaneous revenues	-	-	1,200	1,200	-	-	-	-	-	-	-	-
Total revenues	1,450	1,450	1,336	(114)	-	-	12	12	-	-	46	46
Expenditures:												
Current:												
General government	694,873	694,873	-	(694,873)	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	5,000	5,000	3,209	(1,791)	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	694,873	694,873	-	(694,873)	5,000	5,000	3,209	(1,791)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(693,423)	(693,423)	1,336	694,759	(5,000)	(5,000)	(3,197)	1,803	-	-	46	46
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	50,000	50,000	-	(50,000)	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	50,000	50,000	-	(50,000)	-	-	-	-
Net Change in Fund Balance	\$ (693,423)	\$ (693,423)	\$ 1,336	\$ 694,759	\$ 45,000	\$ 45,000	\$ (3,197)	\$ (48,197)	\$ -	\$ -	\$ 46	\$ 46

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Animal Control Reserve				WQD Capital Reserve				Public Safety Capital Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	20	20	4,000	4,000	250	(3,750)
Miscellaneous revenues	-	-	-	-	-	-	-	-	40,000	40,000	31,323	(8,677)
Total revenues	-	-	-	-	-	-	20	20	44,000	44,000	31,573	(12,427)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	18,380	18,380
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,374,000	728,077	743,482	15,405
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	1,374,000	728,077	761,862	33,785
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	20	20	(1,330,000)	(684,077)	(730,289)	(46,212)
Other Financing Sources (Uses):												
Transfers in	-	-	65,208	65,208	-	-	-	-	1,374,000	1,374,000	687,000	(687,000)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	65,208	65,208	-	-	-	-	1,374,000	1,374,000	687,000	(687,000)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,208</u>	<u>\$ 65,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 44,000</u>	<u>\$ 689,923</u>	<u>\$ (43,289)</u>	<u>\$ (733,212)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Detention Capital Reserve				Fair Capital Projects				Park Construction Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	1,155,500	1,155,500	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	35,121	35,121
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	127	127	-	-	-	-	-	-	143	143
Miscellaneous revenues	-	-	-	-	-	-	-	-	29,914	29,914	29,912	(2)
Total revenues	-	-	127	127	-	-	1,155,500	1,155,500	29,914	29,914	65,176	35,262
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	16,283	16,283	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	650,000	1,649,187	-	(1,649,187)	313,902	313,902	32,466	(281,436)
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	153,640	153,640	-	(153,640)	-	-	1,128,994	1,128,994	103,051	103,051	358	(102,693)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	153,640	153,640	16,283	(137,357)	650,000	1,649,187	1,128,994	(520,193)	416,953	416,953	32,824	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(153,640)	(153,640)	(16,156)	137,484	(650,000)	(1,649,187)	26,506	1,675,693	(387,039)	(387,039)	32,352	35,262
Other Financing Sources (Uses):												
Transfers in	153,640	153,640	153,640	-	-	-	528,195	528,195	85,000	85,000	85,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	153,640	153,640	153,640	-	-	-	528,195	528,195	85,000	85,000	85,000	-
Net Change in Fund Balance	\$ -	\$ -	\$ 137,484	\$ 137,484	\$ (650,000)	\$ (1,649,187)	\$ 554,701	\$ 2,203,888	\$ (302,039)	\$ (302,039)	\$ 117,352	\$ 35,262

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Fort Missoula Regional Park Construction				Trail Bond Construction				Weed/Extension Building Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	360,000	360,000
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	20,000	20,000	-	(20,000)
Miscellaneous revenues	-	-	39,380	39,380	-	-	-	-	-	-	1,700,000	1,700,000
Total revenues	-	-	39,380	39,380	-	-	-	-	20,000	20,000	2,060,000	2,040,000
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	18,586	18,586
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	95,264	83,193	(12,071)	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	12,071	12,071	200,000	230,882	227,334	(3,548)	361,472	361,472	6,834,994	6,473,522
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	95,264	95,264	-	200,000	230,882	227,334	(3,548)	361,472	361,472	6,853,580	6,492,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(95,264)	(55,884)	39,380	(200,000)	(230,882)	(227,334)	3,548	(341,472)	(341,472)	(4,793,580)	(4,452,108)
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(205,000)	(205,000)	(718,962)	(513,962)
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(205,000)	(205,000)	(718,962)	(513,962)
Net Change in Fund Balance	\$ -	\$ (95,264)	\$ (55,884)	\$ 39,380	\$ (200,000)	\$ (230,882)	\$ (227,334)	\$ 3,548	\$ (546,472)	\$ (546,472)	\$ (5,512,542)	\$ (4,966,070)

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Bridge Reserve				Road Escrow				SRO Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	26	26	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	44,935	44,935	-	-	-	-
Total revenues	-	-	-	-	-	-	44,961	44,961	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	44,961	44,961	-	-	-	-
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,961</u>	<u>\$ 44,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Missoula Search and Rescue				Seeley Lake Search and Rescue				Detention Self-Funded Projects			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	31	31	-	-	8	8	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	31	31	-	-	8	8	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	4,097	4,097
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-	-	4,097	4,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	31	31	-	-	8	8	-	-	(4,097)	(4,097)
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(115,903)	(115,903)
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(115,903)	(115,903)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Solar Projects				Library Bond Construction				Museum Capital Campaign			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	(116)	(116)	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	624,871	624,871	-	-	-	-
Total revenues	-	-	-	-	-	-	624,755	624,755	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	1,156	1,156	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	239,645	239,645	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	240,801	240,801	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	383,954	383,954	-	-	-	-
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,954</u>	<u>\$ 383,954</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Courthouse Reconstruction				Courthouse Reconstruction Phase 2 - 5				CAPS Building Acquisition			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,898	2,898	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	2,898	2,898	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(2,898)	(2,898)	-	-	-	-	-	-	-	-
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,898)</u>	<u>\$ (2,898)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Junk Vehicle Capital Reserve				2017 LTGO Construction				Replacement and Refurbishment			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	35	35	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	11,203	11,203
Total revenues	-	-	35	35	-	-	-	-	-	-	11,203	11,203
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	43,522	129,943	86,421
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	64,228	64,228	350,000	237,733	229,931	(7,802)
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	64,228	64,228	350,000	281,255	359,874	78,619
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	35	35	-	-	(64,228)	(64,228)	(350,000)	(281,255)	(348,671)	(67,416)
Other Financing Sources (Uses):												
Transfers in	-	-	3,281	3,281	-	-	-	-	270,558	270,558	1,270,558	1,000,000
Transfers out	-	-	-	-	-	-	-	-	-	(78,620)	-	78,620
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	3,281	3,281	-	-	-	-	270,558	191,938	1,270,558	1,078,620
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,316</u>	<u>\$ 3,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (64,228)</u>	<u>\$ (64,228)</u>	<u>\$ (79,442)</u>	<u>\$ (89,317)</u>	<u>\$ 921,887</u>	<u>\$ 1,011,204</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Range Improvements				FMRP City Parks				District Court Reserve			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	391,000	391,000	1,122,235	731,235	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	270	270	-	-	5,099	5,099
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	391,000	391,000	1,122,505	731,505	-	-	5,099	5,099
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,122,505	1,122,505	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	1,122,505	1,122,505	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	391,000	(731,505)	-	731,505	-	-	5,099	5,099
Other Financing Sources (Uses):												
Transfers in	-	-	115,903	115,903	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	115,903	115,903	-	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,903</u>	<u>\$ 115,903</u>	<u>\$ 391,000</u>	<u>\$ (731,505)</u>	<u>\$ -</u>	<u>\$ 731,505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,099</u>	<u>\$ 5,099</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Buena Vista Phase II				ARPA Infrastructure				Open Space GO Bonds 2021			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	55,868	62,186	6,318	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	3,000	3,000	1,229	(1,771)
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	55,868	62,186	6,318	-	-	-	-	3,000	3,000	1,229	(1,771)
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	4,500,000	4,500,000	-	(4,500,000)
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	55,868	43,186	(12,682)	-	-	28,912	28,912	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	462,500	462,500
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	39,335	39,335	-	63,505	72,576	9,071	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	55,868	82,521	26,653	-	63,505	101,488	37,983	4,500,000	4,500,000	462,500	(4,037,500)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(20,335)	(20,335)	-	(63,505)	(101,488)	(37,983)	(4,497,000)	(4,497,000)	(461,271)	4,035,729
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	63,505	63,503	(2)	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	63,505	63,503	(2)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ (20,335)	\$ (20,335)	\$ -	\$ -	\$ (37,985)	\$ (37,985)	\$ (4,497,000)	\$ (4,497,000)	\$ (461,271)	\$ 4,035,729

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	Election Center Acquisition				Mullan Build Projects				Montana Rail Authority			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	521,034	521,034	-	1,701,323	2,718,595	1,017,272	-	-	-	-
Charges for services	-	-	-	-	-	841,479	841,479	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	521,034	521,034	-	2,542,802	3,560,074	1,017,272	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	3,986	3,986
Capital outlay	-	-	995,224	995,224	-	2,611,960	4,546,300	1,934,340	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	995,224	995,224	-	2,611,960	4,546,300	1,934,340	-	-	3,986	3,986
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(474,190)	(474,190)	-	(69,158)	(986,226)	(917,068)	-	-	(3,986)	(3,986)
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	500,000	500,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	500,000	500,000	-	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ (474,190)	\$ (474,190)	\$ -	\$ 430,842	\$ (486,226)	\$ (917,068)	\$ -	\$ -	\$ (3,986)	\$ (3,986)

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Capital Projects Fund											
	COVID-19 Documentation				Financial Software Project				Strategic Food Initiative			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Interest, rent, and royalties	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures:												
Current:												
General government	-	-	-	-	-	-	34,094	34,094	-	-	-	-
Criminal justice	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Social and economic development	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	39,600	39,600	-	-	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	39,600	39,600	-	-	34,094	34,094	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(39,600)	(39,600)	-	-	(34,094)	(34,094)	-	-	-	-
Other Financing Sources (Uses):												
Transfers in	-	-	-	-	-	-	2,000,000	2,000,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	2,000,000	2,000,000	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ (39,600)	\$ (39,600)	\$ -	\$ -	\$ 1,965,906	\$ 1,965,906	\$ -	\$ -	\$ -	\$ -

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Total			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 28,906,706	\$ 28,913,121	\$ 31,673,466	\$ 2,760,345
Licenses and permits	1,094,250	1,094,250	1,187,093	92,843
Intergovernmental revenue	8,897,413	12,611,966	15,946,900	3,334,934
Charges for services	3,022,616	3,932,938	4,544,540	611,602
Fines and forfeitures	98,250	98,250	56,284	(41,966)
Interest, rent, and royalties	113,385	113,479	63,299	(50,180)
Miscellaneous revenues	3,053,293	3,182,778	4,728,725	1,545,947
Total revenues	45,185,913	49,946,782	58,200,307	8,253,525
Expenditures:				
Current:				
General government	6,916,138	7,387,453	1,710,350	(5,677,103)
Criminal justice	1,531,164	1,531,164	1,699,926	168,762
Public safety	478,499	776,480	405,750	(370,730)
Public works	9,650,749	13,594,880	13,612,343	17,463
Public health	2,391,685	2,984,300	2,267,398	(716,902)
Social and economic development	3,675,255	3,786,910	3,314,384	(472,526)
Culture and recreation	7,225,083	9,930,897	8,503,758	(1,427,139)
Housing and community development	3,170,688	4,901,510	4,399,584	(501,926)
Capital outlay	5,434,831	7,779,240	16,668,838	8,889,598
Debt service	8,488,207	8,516,700	6,652,580	(1,864,120)
Total expenditures	48,962,299	61,189,534	59,234,911	(1,954,623)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,776,386)	(11,242,752)	(1,034,604)	10,208,148
Other Financing Sources (Uses):				
Transfers in	7,300,287	8,980,040	11,071,509	2,091,469
Transfers out	(9,836,330)	(11,444,041)	(11,413,898)	30,143
Issuance of debt	175,000	2,909,750	2,750,000	(159,750)
Premium on issuance of debt	-	-	-	-
Sale of capital assets	415,000	415,000	28,808	(386,192)
Total other financing sources (uses)	(1,946,043)	860,749	2,436,419	1,575,670
Net Change in Fund Balance	\$ (5,722,429)	\$ (10,382,003)	\$ 1,401,815	\$ 11,783,818

(Concluded)

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Risk Management - to account for taxes and other revenues used for insurance and risk management purposes.

Employee Benefits - to account for the County's self-insurance program for employee health, dental and vision insurance.

Excess Loss - to account for the County's self-insured plan that provides a layer of re-insurance to the Risk Management, Health Insurance, and Workers' Compensation plans.

Other Benefits Programs - to account for the County's programs for wellness, dependent care and medical flexible benefits plans.

Information Systems Operations - to account for the budget for the County's Information Services department.

Telephone Services - to account for the County's telephone system.

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

JUNE 30, 2022

	Risk Management	Employee Benefits	Excess Loss	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Assets							
Current assets:							
Cash and cash equivalents	\$ 6,462	\$ 26,275	\$ 1,102	\$ 1,164	\$ 330	\$ 1,363	\$ 36,696
Investments	1,379,194	6,156,663	235,108	248,346	70,497	290,976	8,380,784
Taxes receivable, net	37,227	-	-	-	-	-	37,227
Accounts receivable	-	-	-	-	-	1,642	1,642
Interest receivable	-	27,653	-	-	-	-	27,653
Prescription rebates receivable	-	228,005	-	-	-	-	228,005
Contributions receivable	-	559,520	-	-	-	-	559,520
Reinsurance receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Prepaid costs	-	5,168	-	-	-	-	5,168
Total current assets	1,422,883	7,003,284	236,210	249,510	70,827	293,981	9,276,695
Noncurrent assets:							
Capital assets, net of accumulated depreciation:							
Capital assets, not being depreciated	-	4,298	-	-	-	-	4,298
Capital assets, net of accumulated depreciation	-	104,021	-	-	-	30,768	134,789
Total noncurrent assets	-	108,319	-	-	-	30,768	139,087
Total Assets	1,422,883	7,111,603	236,210	249,510	70,827	324,749	9,415,782
Deferred Outflows of Resources							
Deferred outflows of resources for pension	30,694	87,400	-	-	303,797	42,758	464,649
Deferred outflows of resources for OPEB	3,820	18,457	-	-	65,876	6,684	94,837
Total Deferred Outflows of Resources	34,514	105,857	-	-	369,673	49,442	559,486
Liabilities							
Current liabilities:							
Accounts and warrants payable	272,307	24,409	-	44,852	2,586	8,005	352,159
Accrued payroll	7,832	21,304	-	-	83,845	11,347	124,328
Contributions paid in advance	-	53,059	-	-	-	-	53,059
Due to other funds	-	-	-	-	-	-	-
Liability for claims	419,873	2,120,708	-	-	-	-	2,540,581
Total current liabilities	700,012	2,219,480	-	44,852	86,431	19,352	3,070,127
Long-term liabilities:							
Compensated absences	-	52,694	-	-	-	-	52,694
Liability for claims, net of current portion	-	-	-	-	-	-	-
Net pension liability	96,350	274,350	-	-	953,628	134,219	1,458,547
Net OPEB liability	7,670	32,870	-	-	122,684	11,665	174,889
Total long-term liabilities	104,020	359,914	-	-	1,076,312	145,884	1,686,130
Total Liabilities	804,032	2,579,394	-	44,852	1,162,743	165,236	4,756,257
Deferred Inflows of Resources							
Deferred inflows of resources for pension	39,730	113,128	-	-	393,228	55,345	601,431
Deferred inflows of resources for OPEB	2,572	12,271	-	-	43,798	4,546	63,187
Total Deferred Inflows of Resources	42,302	125,399	-	-	437,026	59,891	664,618
Net Position							
Net investment in capital assets	-	108,319	-	-	-	30,768	139,087
Unrestricted	611,063	4,404,348	236,210	204,658	(1,159,269)	118,296	4,415,306
Total Net Position	\$ 611,063	\$ 4,512,667	\$ 236,210	\$ 204,658	\$ (1,159,269)	\$ 149,064	\$ 4,554,393

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

	Risk Management	Employee Benefits	Excess Loss	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Operating Revenues:							
Charges for services	\$ -	\$ 14,334,441	\$ -	\$ 483,556	\$ -	\$ 353,834	\$ 15,171,831
Rental income	-	29,893	-	-	-	-	29,893
Rebates	-	453,273	-	-	-	-	453,273
On-behalf state pension revenue	8,906	25,358	-	-	88,143	12,406	134,813
Total operating revenues	8,906	14,842,965	-	483,556	88,143	366,240	15,789,810
Operating Expenses:							
Personnel	210,426	-	-	-	1,559,350	193,220	1,962,996
Operations	272,970	949,437	-	506,783	56,027	267,754	2,052,971
Claims	454,961	14,895,872	-	-	-	-	15,350,833
Reinsurance premiums	421,988	561,773	-	-	-	-	983,761
Depreciation and amortization	-	7,219	-	-	-	9,469	16,688
Total operating expenses	1,360,345	16,414,301	-	506,783	1,615,377	470,443	20,367,249
Operating Income (Loss)	(1,351,439)	(1,571,336)	-	(23,227)	(1,527,234)	(104,203)	(4,577,439)
Nonoperating Revenues (Expenses):							
Property taxes	1,044,326	-	-	-	-	-	1,044,326
Investment earnings (loss)	142	(232,480)	46	-	-	-	(232,292)
Other income (expenses)	2,633	-	-	-	-	-	2,633
Intergovernmental revenues	85,335	-	-	-	-	-	85,335
Total nonoperating revenues (expenses)	1,132,436	(232,480)	46	-	-	-	900,002
Transfers in	339,851	17,029	-	-	1,651,566	1,160	2,009,606
Transfers out	-	(9,475)	-	-	-	-	(9,475)
Change in Net Position	120,848	(1,796,262)	46	(23,227)	124,332	(103,043)	(1,677,306)
Net Position:							
Beginning of year	490,215	6,308,929	236,164	227,885	(1,283,601)	252,107	6,231,699
End of year	\$ 611,063	\$ 4,512,667	\$ 236,210	\$ 204,658	\$ (1,159,269)	\$ 149,064	\$ 4,554,393

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

	Risk Management	Employee Benefits	Excess (Loss)	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Cash Flows From Operating Activities:							
Cash receipts for charges for services	\$ -	\$ 14,296,292	\$ -	\$ 483,556	\$ -	\$ 354,524	\$ 15,134,372
Cash receipts for rebates	-	456,957	-	-	-	-	456,957
Other cash receipts	-	29,893	-	-	-	-	29,893
Cash payments to employees for services	(156,484)	(457,360)	-	-	(1,526,506)	(222,736)	(2,363,086)
Cash payments for reinsurance premiums	(421,988)	(561,773)	-	-	-	-	(983,761)
Cash payments for administrative expenses	-	(432,665)	-	-	-	-	(432,665)
Cash payments for claims expenses	(454,961)	(14,572,758)	-	-	-	-	(15,027,719)
Cash payments to other suppliers for goods and services	(9,364)	-	-	(489,596)	(54,233)	(263,444)	(816,637)
Net Cash Provided By (Used In) Operating Activities	(1,042,797)	(1,241,414)	-	(6,040)	(1,580,739)	(131,656)	(4,002,646)
Cash Flows From Non-Capital Financing Activities:							
Property taxes collected	1,052,700	-	-	-	-	-	1,052,700
Transfers in from primary government	339,851	17,029	-	-	1,651,566	1,160	2,009,606
Transfers out to other funds	-	(9,475)	-	-	-	-	(9,475)
Intergovernmental sources (uses)	85,335	-	-	-	-	-	85,335
Net Cash Provided By (Used In) Non-Capital Financing Activities	1,477,886	7,554	-	-	1,651,566	1,160	3,138,166
Cash Flows From Capital and Related Financing Activities:							
Proceeds from sale of capital assets	-	-	-	-	-	-	-
Purchase/construction of capital assets	-	(4,298)	-	-	-	-	(4,298)
Net Cash Provided By (Used In) Capital and Related Financing Activities	-	(4,298)	-	-	-	-	(4,298)
Cash Flows From Investing Activities:							
(Purchases) sale of investment securities	(452,117)	1,051,664	(4,762)	909	(70,497)	121,443	646,640
Interest on investments	142	145,547	46	-	-	-	145,735
Net Cash Provided By (Used In) Investing Activities	(451,975)	1,197,211	(4,716)	909	(70,497)	121,443	792,375
Change in Cash and Cash Equivalents	(16,886)	(40,947)	(4,716)	(5,131)	330	(9,053)	(76,403)
Cash and Cash Equivalents:							
Beginning of year	23,348	67,222	5,818	6,295	-	10,416	113,099
End of year	\$ 6,462	\$ 26,275	\$ 1,102	\$ 1,164	\$ 330	\$ 1,363	\$ 36,696

(Continued)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Risk Management	Employee Benefits	Excess (Loss)	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In)							
Operating Activities:							
Operating income (loss)	\$ (1,351,439)	\$ (1,571,336)	\$ -	\$ (23,227)	\$ (1,527,234)	\$ (104,203)	\$ (4,577,439)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) by operating activities:							
Depreciation and amortization	-	7,219	-	-	-	9,469	16,688
Change in assets and liabilities:							
Accounts receivable	-	-	-	-	-	690	690
Interest receivable	-	-	-	-	-	-	-
Interfund contributions receivable	-	-	-	-	-	-	-
Rebates receivable	-	3,684	-	-	-	-	3,684
Contributions receivable	-	(54,477)	-	-	-	-	(54,477)
Reinsurance receivable	-	-	-	-	-	-	-
Due from Missoula County wellness fund	-	30,155	-	-	-	-	30,155
Prepaid costs	-	(1,161)	-	-	-	-	(1,161)
Pension and OPEB deferred outflows	(14,001)	(12,759)	-	-	(15,931)	9,384	(33,307)
Payables	263,606	(11,201)	-	17,187	1,794	4,309	275,695
Accrued liabilities	3,375	(1,530)	-	-	7,720	751	10,316
Contributions paid in advance	-	16,328	-	-	-	-	16,328
Estimated claims liability	-	321,510	-	-	-	-	321,510
Compensated absences	-	11,021	-	-	-	-	11,021
Net pension and OPEB liability	17,910	(83,930)	-	-	(407,033)	(100,120)	(573,173)
Pension and OPEB deferred inflows	37,752	105,063	-	-	359,945	48,064	550,824
Net Cash Provided By (Used In) Operating Activities	<u>\$ (1,042,797)</u>	<u>\$ (1,241,414)</u>	<u>\$ -</u>	<u>\$ (6,040)</u>	<u>\$ (1,580,739)</u>	<u>\$ (131,656)</u>	<u>\$ (4,002,646)</u>
							(Concluded)

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL

INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

	Risk Management				Employee Benefits				Excess (Loss)			
	Budgeted Amounts		Variance with Final Budget	Actual	Budgeted Amounts		Variance with Final Budget	Actual	Budgeted Amounts		Variance with Final Budget	Actual
	Original	Final			Original	Final			Original	Final		
Operating Revenues:												
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 13,895,913	\$ 13,895,913	\$ 14,334,441	\$ 438,528	\$ -	\$ -	\$ -	\$ -
Rental income	-	-	-	-	-	-	29,893	29,893	-	-	-	-
Rebates	-	-	-	-	-	-	453,273	453,273	-	-	-	-
On-behalf state pension revenue	-	-	8,906	8,906	-	-	25,358	25,358	-	-	-	-
Total revenues	-	-	8,906	8,906	13,895,913	13,895,913	14,842,965	947,052	-	-	-	-
Operating Expenses:												
Personnel	-	-	210,426	210,426	-	-	-	-	-	-	-	-
Operations	-	-	272,970	272,970	1,544,615	1,555,550	949,437	(606,113)	-	-	-	-
Claims	-	-	454,961	454,961	12,651,413	13,994,807	14,895,872	901,065	-	-	-	-
Reinsurance premiums	-	-	421,988	421,988	-	-	561,773	561,773	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	7,219	7,219	-	-	-	-
Total operating expenses	-	-	1,360,345	1,360,345	14,196,028	15,550,357	16,414,301	863,944	-	-	-	-
Operating Income (Loss)	-	-	(1,351,439)	(1,351,439)	(300,115)	(1,654,444)	(1,571,336)	83,108	-	-	-	-
Nonoperating Revenues (Expenses):												
Property taxes	983,443	983,443	1,044,326	60,883	-	-	-	-	-	-	-	-
Investment earnings/(loss)	-	-	142	142	24,000	24,000	(232,480)	(256,480)	1,000	1,000	46	(954)
Other income (expenses)	-	-	2,633	2,633	13,985	13,985	-	(13,985)	-	-	-	-
Intergovernmental revenues	83,948	83,948	85,335	1,387	-	-	-	-	-	-	-	-
Total nonoperating revenues (expenses)	1,067,391	1,067,391	1,132,436	65,045	37,985	37,985	(232,480)	(270,465)	1,000	1,000	46	(954)
Transfers In	338,445	338,445	339,851	1,406	16,029	16,029	17,029	1,000	-	-	-	-
Transfers Out	-	-	-	-	-	-	(9,475)	(9,475)	-	-	-	-
Change in Net Position	<u>\$ 1,405,836</u>	<u>\$ 1,405,836</u>	<u>\$ 120,848</u>	<u>\$ (1,284,988)</u>	<u>\$ (246,101)</u>	<u>\$ (1,600,430)</u>	<u>\$ (1,796,262)</u>	<u>\$ (195,832)</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 46</u>	<u>\$ (954)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL

INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Other Benefits Programs				Information Services Operations				Telephone Services			
	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Operating Revenues:												
Charges for services	\$ 475,000	\$ 475,000	\$ 483,556	\$ 8,556	\$ -	\$ -	\$ -	\$ -	\$ 387,523	\$ 387,523	\$ 353,834	\$ (33,689)
Rental income	-	-	-	-	-	-	-	-	-	-	-	-
Rebates	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf state pension revenue	-	-	-	-	-	-	88,143	88,143	-	-	12,406	12,406
Total revenues	475,000	475,000	483,556	8,556	-	-	88,143	88,143	387,523	387,523	366,240	(21,283)
Operating Expenses:												
Personnel	-	-	-	-	-	-	193,220	193,220	-	-	193,220	193,220
Operations	-	-	506,783	506,783	-	-	267,754	267,754	-	-	267,754	267,754
Claims	-	-	-	-	-	-	-	-	-	-	-	-
Reinsurance premiums	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	9,469	9,469	-	-	9,469	9,469
Total operating expenses	-	-	506,783	506,783	-	-	470,443	470,443	-	-	470,443	470,443
Operating Income (Loss)	475,000	475,000	(23,227)	(498,227)	-	-	(382,300)	(382,300)	387,523	387,523	(104,203)	(491,726)
Nonoperating Revenues (Expenses):												
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
Investment earnings/(loss)	-	-	-	-	-	-	-	-	-	-	-	-
Other income (expenses)	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-	16,324	16,324	-	(16,324)
Total nonoperating revenues (expenses)	-	-	-	-	-	-	-	-	16,324	16,324	-	(16,324)
Transfers In	-	-	-	-	1,611,649	1,611,649	1,651,566	39,917	-	-	1,160	1,160
Transfers Out	-	-	-	-	-	-	-	-	(55,000)	(55,000)	-	55,000
Change in Net Position	<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ (23,227)</u>	<u>\$ (498,227)</u>	<u>\$ 1,611,649</u>	<u>\$ 1,611,649</u>	<u>\$ 1,269,266</u>	<u>\$ (342,383)</u>	<u>\$ 348,847</u>	<u>\$ 348,847</u>	<u>\$ (103,043)</u>	<u>\$ (451,890)</u>

(Continued)

MISSOULA COUNTY, MONTANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL

INTERNAL SERVICE FUNDS

YEAR ENDED JUNE 30, 2022

(Continued)

	Totals			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Operating Revenues:				
Charges for services	\$ 14,758,436	\$ 14,758,436	\$ 15,171,831	\$ 413,395
Rental income	-	-	29,893	29,893
Rebates	-	-	453,273	453,273
On-behalf state pension revenue	-	-	134,813	134,813
Total revenues	14,758,436	14,758,436	15,789,810	1,031,374
Operating Expenses:				
Personnel	-	-	596,866	596,866
Operations	1,544,615	1,555,550	2,264,698	709,148
Claims	12,651,413	13,994,807	15,350,833	1,356,026
Reinsurance premiums	-	-	983,761	983,761
Depreciation and amortization	-	-	26,157	26,157
Total operating expenses	14,196,028	15,550,357	19,222,315	3,671,958
Operating Income (Loss)	562,408	(791,921)	(3,432,505)	(2,640,584)
Nonoperating Revenues (Expenses):				
Property taxes	983,443	983,443	1,044,326	60,883
Investment earnings/(loss)	25,000	25,000	(232,292)	(257,292)
Other income (expenses)	13,985	13,985	2,633	(11,352)
Intergovernmental revenues	100,272	100,272	85,335	(14,937)
Total nonoperating revenues (expenses)	1,122,700	1,122,700	900,002	(222,698)
Transfers In	1,966,123	1,966,123	2,009,606	43,483
Transfers Out	(55,000)	(55,000)	(9,475)	45,525
Change in Net Position	<u>\$ 3,596,231</u>	<u>\$ 2,241,902</u>	<u>\$ (532,372)</u>	<u>\$ (2,774,274)</u>

(Concluded)

FIDUCIARY AND CUSTODIAL FUNDS

Fiduciary and Custodial funds are used to account for situations where the County holds assets in trust or acts as an agent for another governmental entity or an individual.

External Investment Pool - to account for external participants' share of the County's investment pool and investments held separate for external participants.

Schools - to account for revenues collected and cash held for various school districts.

Other Governments and Organizations - to account for revenues collected and cash held for fire districts, irrigation districts, cemetery districts, the hospital district, the mosquito district, and the urban transportation district.

State of Montana - to account for revenues collected and cash held for the State of Montana.

City of Missoula - to account for revenues collected and cash held for the City of Missoula.

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF NET POSITION

ALL CUSTODIAL FUNDS

JUNE 30, 2022

	Schools	Other Governments and Organizations	State of Montana	City of Missoula	Total
Assets					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agents	-	15,570	-	-	15,570
Property taxes receivable, net	2,968,319	731,634	898,709	2,286,393	6,885,055
Other assets	9,362,219	163,276	363,700	1,234,505	11,123,700
Interest receivable	-	-	-	-	-
Investments	-	-	-	-	-
Total Assets	\$ 12,330,538	\$ 910,480	\$ 1,262,409	\$ 3,520,898	\$ 18,024,325
Liabilities					
Accounts payable	\$ 17,352,587	\$ -	\$ -	\$ -	\$ 17,352,587
Other liabilities	-	7,611,756	324,631	-	7,936,387
Total Liabilities	17,352,587	7,611,756	324,631	-	25,288,974
Net Position					
Restricted for:					
Other governments and organizations	(5,022,049)	(6,701,276)	937,778	3,520,898	(7,264,649)
Participants in investment pool	-	-	-	-	-
Total Net Position	\$ (5,022,049)	\$ (6,701,276)	\$ 937,778	\$ 3,520,898	\$ (7,264,649)

MISSOULA COUNTY, MONTANA

COMBINING STATEMENT OF CHANGES IN NET POSITION

ALL CUSTODIAL FUNDS

YEAR ENDED JUNE 30, 2022

	Schools	Other Governments and Organizations	State of Montana	City of Missoula	Total
Additions:					
Interest earnings	\$ 227,289	\$ 95,148	\$ 9,425	\$ 19,230	\$ 351,092
Net increase (decrease) in fair value of investments	-	-	-	-	-
Property tax collections for other governments	2,968,315	4,046,980	1,461,083	3,469,798	11,946,176
Other revenues	-	10,371	6,900	1,400	18,671
Participants' investments in pool	-	-	-	-	-
Total additions	3,195,604	4,152,499	1,477,408	3,490,428	12,315,939
Deductions:					
Distribution to investment pool participants	-	-	-	-	-
Distributions to other governments and organizations	5,782,092	10,501,129	1,120,301	2,922,804	20,326,326
Total deductions	5,782,092	10,501,129	1,120,301	2,922,804	20,326,326
Increase (Decrease) in Fiduciary Net Position	(2,586,488)	(6,348,630)	357,107	567,624	(8,010,387)
Net Position:					
Beginning of year	(2,435,561)	(352,646)	580,671	2,953,274	745,738
End of year	<u>\$ (5,022,049)</u>	<u>\$ (6,701,276)</u>	<u>\$ 937,778</u>	<u>\$ 3,520,898</u>	<u>\$ (7,264,649)</u>

See accompanying notes to financial statements.

MISSOULA COUNTY, MONTANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS

YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Project Title	Federal ALN	Pass-Through Grantor's Number	Expenditures	Passed Through to Subrecipients
<u>Office of National Drug Control Policy</u>				
Passed Through the City of Missoula, Montana:				
High Intensity Drug Trafficking Areas Program	95.001	G21RM0037A	\$ 35,026	\$ -
High Intensity Drug Trafficking Areas Program	95.001	G22RM0037A	33,771	-
Subtotal - 95.001			68,797	-
Total Office of National Drug Control Policy			68,797	-
<u>U.S. Department of Agriculture</u>				
Passed Through the Montana Department of Public Health and Human Services:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	21-25-5-21-014-0	149,070	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-25-5-21-014-0	315,719	-
Subtotal - 10.557			464,789	-
Child and Adult Care Food Program	10.558	22-25-5-21-014-0	27,557	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572	21-25-5-21-085-0	2,669	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-25-5-21-014-0	607	-
Subtotal - 10.572			3,276	-
Passed Through the Montana Department of Natural Resource and Conservation:				
Cooperative Forestry Assistance	10.664	16-DG-11010000-012	22,927	-
Passed Through the Montana Department of Administration:				
Schools and Roads - Grants to States - Forest Service Schools and Road Cluster	10.665	N/A	195,754	-
Subtotal - Forest Service Schools and Road Cluster			195,754	-
Total U.S. Department of Agriculture			714,303	-
<u>U.S. Department of Defense</u>				
Passed Through the Department of the Army:				
Montana, Nevada, New Mexico, Utah, Idaho, & Wyoming Environmental Infrastructure (Section 595) - ARRA	12.121	96-3134-0-0-000	19,000	-
Total U.S. Department of Defense			19,000	-
<u>U.S. Department of Housing and Urban Development</u>				
Continuum of Care Program	14.267	MT0042L8T001906	60,114	60,114
Passed Through the Montana Department of Commerce:				
COVID-19 - Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-CV-22-02	4,285	-
Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-20PF-05	52,171	-
Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	MT-CDBG-SHSG-15-03-A	24,280	-
Subtotal - 14.228			80,736	-
Passed Through the City of Missoula, Montana:				
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG Entitlement Grants Cluster	14.218	B-20-MW-30-0003	5,736	-
Subtotal - CDBG Entitlement Grants Cluster			5,736	-
Total U.S. Department of Housing and Urban Development			146,586	60,114
<u>U.S. Department of Justice</u>				
Passed Through Office of Violence Against Women:				
Treatment Court Discretionary Grant Program	16.585	2020-DC-BX-058	19,413	-
Violence Against Women Formula Grants (VAWA)	16.588	20-W05-92603	1,739	-
Violence Against Women Formula Grants (VAWA)	16.588	21-W05-753	30,542	-
Subtotal - 16.588			32,281	-
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	15JOVW21-GG-00817	105,342	-
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2015-WR-AX-0013	129,152	79,915
Subtotal - 16.589			234,494	79,915
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0021	135,490	19,674
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	15PBJA-21-GG-04484-COAOP	7,436	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

MISSOULA COUNTY, MONTANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS

YEAR ENDED JUNE 30, 2022

(Continued)

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Justice (Continued)</u>				
Passed Through the Montana Department of Justice:				
Crime Victim Assistance	16.575	20-V01-734	140,017	-
Passed Through the International Association of Chiefs of Police:				
Crime Victim Assistance/Discretionary Grants	16.582	2019-V3-GX-K007	27,584	-
Passed Through Montana Board of Crime Control:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	20-CV01-92663	8,541	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	20CV01-92729	40,753	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	21-CV01-92774	50,000	-
Subtotal - 16.034			99,294	-
Delinquency Prevention Program	16.548	OJJDP-2020-18132	15,196	15,196
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2019-DJ-BX-0043/2020-DJ-BX-0047	94,213	-
Passed Through City of Missoula, Montana:				
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2021 BJA FY21	14,676	-
Total U.S. Department of Justice			820,094	114,785
<u>U.S. Department of Transportation</u>				
National Infrastructure Investments	20.933	693JJ3224001	1,751,773	-
Passed Through Montana Department of Transportation:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	111217	1,217	-
Minimal Penalties for Repeat Offenders for Driving While Intoxicated	20.608	111897	1,300	-
Subtotal - 20.608			2,517	-
Highway Safety Cluster:				
State and Community Highway Safety	20.600	CTS-111911	62,129	-
National Priority Safety Programs	20.616	CTS-111226	11,019	-
National Priority Safety Programs	20.616	CTS-111907	22,167	-
Subtotal - 20.616			33,186	-
Total Highway Safety Cluster			95,315	-
Total U.S. Department of Transportation			1,849,605	-
<u>U.S. Environmental Protection Agency</u>				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup				
Cooperative Agreements	66.818	96892299	85,088	84,888
Passed Through the Montana Department of Environmental Quality:				
Air Pollution Control Program Support	66.001	522007	2,000	-
Air Pollution Control Program Support	66.001	522006	63,332	-
Subtotal - 66.001			65,332	-
Total U.S. Environmental Protection Agency			150,420	84,888
<u>Election Assistance Commission</u>				
Passed Through the Montana Secretary of State:				
HAVA Election Security Grants	90.404	N/A	100,315	-
Total Election Assistance Commission			100,315	-
<u>U.S. Department of Health and Human Services</u>				
Drug-Free Communities Support Program Grants	93.276	NHCE128002762-01-00	53,088	-
Drug-Free Communities Support Program Grants	93.276	NHCE128002762-08-00	84,503	-
Subtotal - 93.276			137,591	-
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS00528	1,394,339	1,394,339
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8FCS41724	1,873,212	1,873,212
Subtotal - 93.224			3,267,551	3,267,551
Grants for New and Expanded Services under the Health Center Program	93.527	H80CS00528	3,675,735	3,675,735
Total Health Center Program Cluster			6,943,286	6,943,286

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

MISSOULA COUNTY, MONTANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS

YEAR ENDED JUNE 30, 2022

(Continued)

<u>Federal Grantor / Pass-Through Grantor / Project Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	20-07-6-11-036-0	313,795	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	21-07-3-01-142-0	990	990
Injury Prevention and Control Research and State and Community Based Programs	93.136	22-07-3-11-035-0	10,000	-
Subtotal - 93.136			10,990	990
Immunization Cooperative Agreements	93.268	22-07-4-31-130-0	1,163,549	-
The National Cardiovascular Health Program	93.426	21-07-3-01-142-0	132	132
The National Cardiovascular Health Program	93.426	22-07-3-01-142-0	3,748	1,242
Subtotal - 93.426			3,880	1,374
The Innovative Cardiovascular Health Program	93.435	21-07-3-01-142-0	330	330
Refugee and Entrant Assistance Discretionary Grants	93.576	21-04-1-01-003-0	18,677	-
Foster Care Title IV-E	93.658	2021 Para0002	203,449	-
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	21-331-74095-0	165,652	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	20-07-5-41-179-0	106,179	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	22-25-5-41-179-0	194,356	-
Subtotal - 93.870			300,535	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	21-07-3-01-142-0	6,032	6,032
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	22-07-3-01-142-0	62,317	20,652
Subtotal - 93.898			68,349	26,684
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	22-07-4-51-017-0	36,212	-
Block Grants for Community Mental Health Services	93.958	22-331-74110-0	160,000	-
Maternal and Child Health Services Block Grant to the States	93.994	21-07-5-01-032-0	48,809	-
Maternal and Child Health Services Block Grant to the States	93.994	22-25-5-01-032	68,120	-
Subtotal - 93.994			116,929	-
Total U.S. Department of Health and Human Services			9,643,224	6,972,664
<u>U.S. Department of Homeland Security</u>				
Passed Through the Montana Department of Military Affairs:				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4405-DR-MT	10,548	-
Passed Through the Montana Department of Disaster and Emergency Services:				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-5207-FM-MT	37,035	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4508-DR-MT	732,320	-
Subtotal - 97.036			769,355	-
Emergency Management Performance Grants	97.042	EMD-2021-EP-00003	146,000	-
BRIC: Building Resilient Infrastructure and Communities	97.047	PDMC-PJ-08_MT-2018-005	832,156	832,156
Homeland Security Grant Program	97.067	EMW-2018-SS-00021	83,550	-
Homeland Security Grant Program	97.067	EMW-2021-SS-00042	16,279	-
Homeland Security Grant Program	97.067	20HS-MSLA-EOC	85,322	-
Subtotal - 97.067			185,151	-
Total U.S. Department of Homeland Security			1,943,210	832,156
<u>U.S. Department of Treasury</u>				
Passed Through the Montana Department of Administration:				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	1,145,582	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,909,868	-
Total U.S. Department of Treasury			6,055,450	-
Total Expenditures of Federal Awards			\$ 21,511,004	\$ 8,064,607

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

MISSOULA COUNTY, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CASH BASIS

YEAR ENDED JUNE 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Missoula County, Montana (County) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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.

Component Units

The County's financial statements include the operations of the Missoula Aging Services and the Partnership Health Center, which expended \$2,745,064 and \$8,445,703, respectively, in federal awards, which are not included in the accompanying Schedule for the year ended June 30, 2022. This Schedule does not include the expenditures of the component units because they each completed a separate audit in accordance with the Uniform Guidance.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Accordingly, federal expenditures are recognized when a warrant is issued rather than when the obligation is incurred. 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 has elected to not use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

MISSOULA COUNTY, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CASH BASIS

YEAR ENDED JUNE 30, 2022

3. Schools and Roads – Grants to States

The accompanying schedule reports only the portion of the annual Schools and Roads – Grants to States (ALN 10.665) award that is allocated to the County. The County received an additional \$195,754 that was allocated directly to area schools. Since the County has no oversight responsibilities, this amount is not included in this Schedule.

STATISTICAL SECTION

STATISTICAL SECTION

This part of the County's Annual Comprehensive 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 County's overall financial health.

Contents	Page
<u>Financial Trends</u>	
This segment contains trend information to help the reader understand how the County's financial performance and well-being have changed over time.	VI - 2
<u>Revenue Capacity</u>	
This segment includes information to help the reader assess the County's most significant local revenue source, the property tax.	VI - 7
<u>Debt Capacity</u>	
This segment presents information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	VI - 12
<u>Economic and Demographic Information</u>	
This segment depicts demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	VI - 24
<u>Operating Information</u>	
This segment displays service and capital asset data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	VI - 27

Sources: Unless otherwise stated, the information in this section is derived from the annual comprehensive financial reports for the relevant year. The County implemented Governmental Accounting Standards Board Statement No. 34, *"Basic Financial Statements - and Management's Discussion and Analysis -for State and Local Governments,"* in fiscal year 2003; schedules presenting government-wide activities include information beginning from that year.

MISSOULA COUNTY, MONTANA

NET POSITION BY COMPONENT - LAST TEN YEARS

(Accrual basis of accounting)

(Unaudited)

	Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental activities:										
Net investment in capital assets	\$ 71,063,526	\$ 62,572,702	\$ 98,671,192	\$ 100,685,187	\$ 94,695,927	\$ 85,395,548	\$ 83,362,498	\$ 73,771,998	\$ 67,011,808	\$ 69,649,599
Restricted	37,068,380	37,693,579	40,007,840	56,268,975	28,562,479	44,907,476	54,049,148	20,392,083	19,139,960	17,685,419
Unrestricted	<u>(39,881,869)</u>	<u>(35,924,868)</u>	<u>(37,566,725)</u>	<u>(61,196,734)</u>	<u>(35,525,798)</u>	<u>(47,539,559)</u>	<u>(59,040,768)</u>	<u>(26,407,340)</u>	<u>15,680,483</u>	<u>11,556,859</u>
Total governmental activities net position	<u>\$ 68,250,037</u>	<u>\$ 64,341,413</u>	<u>\$ 101,112,307</u>	<u>\$ 95,757,428</u>	<u>\$ 87,732,608</u>	<u>\$ 82,763,465</u>	<u>\$ 78,370,878</u>	<u>\$ 67,756,741</u>	<u>\$ 101,832,251</u>	<u>\$ 98,891,877</u>
Business-type activities:										
Net investment in capital assets	\$ 3,593,447	\$ 3,869,063	\$ 3,951,195	\$ 3,934,969	\$ 4,005,124	\$ 4,545,160	\$ 4,569,561	\$ 4,647,074	\$ 4,605,935	\$ 4,626,843
Restricted	1,664,841	1,600,045	1,670,853	1,370,740	1,269,375	1,182,005	1,116,075	1,121,051	1,352,734	1,286,179
Unrestricted	<u>11,872,407</u>	<u>11,156,601</u>	<u>150,914</u>	<u>34,995</u>	<u>20,510</u>	<u>(22,249)</u>	<u>(49,288)</u>	<u>(175,145)</u>	<u>7,878</u>	<u>54,774</u>
Total business-type activities net position	<u>\$ 17,130,695</u>	<u>\$ 16,625,709</u>	<u>\$ 5,772,962</u>	<u>\$ 5,340,704</u>	<u>\$ 5,295,009</u>	<u>\$ 5,704,916</u>	<u>\$ 5,636,348</u>	<u>\$ 5,592,980</u>	<u>\$ 5,966,547</u>	<u>\$ 5,967,796</u>
Primary government:										
Net investment in capital assets	\$ 74,656,973	\$ 66,441,765	\$ 102,622,387	\$ 104,620,156	\$ 98,701,051	\$ 89,940,708	\$ 87,932,059	\$ 78,419,072	\$ 71,617,743	\$ 74,276,442
Restricted	38,733,221	39,293,624	41,678,693	57,639,715	29,831,854	46,089,481	55,165,223	21,513,134	20,492,694	18,971,598
Unrestricted	<u>(28,009,462)</u>	<u>(24,768,267)</u>	<u>(37,415,811)</u>	<u>(61,161,739)</u>	<u>(35,505,288)</u>	<u>(47,561,808)</u>	<u>(59,090,056)</u>	<u>(26,582,485)</u>	<u>15,688,361</u>	<u>11,611,633</u>
Total primary government net position	<u>\$ 85,380,732</u>	<u>\$ 80,967,122</u>	<u>\$ 106,885,269</u>	<u>\$ 101,098,132</u>	<u>\$ 93,027,617</u>	<u>\$ 88,468,381</u>	<u>\$ 84,007,226</u>	<u>\$ 73,349,721</u>	<u>\$ 107,798,798</u>	<u>\$ 104,859,673</u>

MISSOULA COUNTY, MONTANA

CHANGES IN NET POSITION - LAST TEN YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Governmental activities:										
General government	\$ 25,569,428	\$ 22,408,968	\$ 16,503,276	\$ 15,539,676	\$ 16,181,867	\$ 18,740,845	\$ 16,163,885	\$ 16,415,581	\$ 17,283,281	\$ 20,445,707
Criminal justice	8,379,567	8,194,466	6,774,248	6,378,294	5,261,958	4,149,551	5,100,309	4,608,917	3,616,057	2,979,747
Public safety	36,504,658	33,614,603	28,669,235	27,435,583	28,034,726	26,035,864	22,488,114	24,652,439	17,764,481	17,752,142
Public works	17,831,329	14,783,071	15,653,206	16,266,707	12,747,597	12,310,157	10,674,525	11,547,417	11,364,880	11,155,178
Public health	17,406,669	23,452,024	9,458,870	9,705,795	8,966,638	8,864,427	8,656,404	7,799,341	7,381,596	7,547,594
Social and economic services	4,787,237	3,722,724	2,670,081	3,314,357	2,891,254	2,845,205	2,669,877	2,578,754	1,758,902	2,326,781
Culture and recreation	10,302,063	45,988,324	7,496,018	6,584,756	6,736,609	6,323,201	6,432,951	4,906,518	4,592,167	4,845,283
Housing and community development	4,894,763	4,138,985	3,162,412	1,624,446	2,715,279	3,493,022	3,759,445	3,196,624	5,057,663	1,782,217
Interest on long-term debt	3,215,911	3,525,870	3,461,493	3,172,786	2,502,187	2,638,247	1,330,526	1,282,078	1,381,506	1,112,108
Total governmental activities expenses	128,891,625	159,829,035	93,848,839	90,022,400	86,038,115	85,400,519	77,276,036	76,987,669	70,200,533	69,946,757
Business-type activities:										
Larchmont Golf Course	1,059,680	1,103,459	998,499	959,038	927,125	804,729	855,777	952,053	904,531	897,720
Rural Special Improvement Districts	1,212,123	1,306,814	752,362	1,086,572	1,016,331	1,062,265	1,076,337	928,184	942,995	922,016
Workers' Compensation	1,689,995	1,691,801	-	-	-	-	-	-	-	-
Total business-type activities expenses	3,961,798	4,102,074	1,750,861	2,045,610	1,943,456	1,866,994	1,932,114	1,880,237	1,847,526	1,819,736
Total primary government expenses	\$ 132,853,423	\$ 163,931,109	\$ 95,599,700	\$ 92,068,010	\$ 87,981,571	\$ 87,267,513	\$ 79,208,150	\$ 78,867,906	\$ 72,048,059	\$ 71,766,493
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 6,402,966	\$ 7,851,961	\$ 8,039,245	\$ 7,307,764	\$ 7,320,848	\$ 7,472,311	\$ 5,601,735	\$ 5,481,192	\$ 4,922,055	\$ 5,002,429
Criminal justice	564,064	455,806	550,962	670,523	733,343	749,527	923,639	818,208	848,911	797,539
Public safety	6,729,366	6,522,904	6,772,216	6,859,230	6,271,754	7,669,688	6,501,498	7,843,374	5,581,416	5,384,210
Public works	5,446,695	5,020,282	2,145,250	2,157,477	2,329,446	2,322,877	2,354,464	2,270,337	2,595,957	2,453,681
Public health	3,269,459	1,937,245	1,880,001	2,088,802	1,505,981	2,157,898	2,370,198	1,990,209	1,863,366	1,647,280
Social and economic services	33,606	32,728	38,448	46,226	26,897	77,061	-	-	-	-
Culture and recreation	951,565	235,936	693,089	831,354	780,401	779,061	765,267	863,942	915,798	1,137,248
Housing and community development	213,681	146,413	142,175	121,539	144,205	140,460	103,423	90,742	94,854	-
Operating grants and contributions	30,949,957	24,147,259	10,302,629	10,578,081	9,343,722	8,941,008	8,479,102	7,939,965	8,068,517	6,856,910
Capital grants and contributions	1,772,867	-	-	-	411,311	1,802,030	2,985,372	1,789,304	353,300	2,611,277
Total governmental activities program revenues	56,334,226	46,080,534	30,564,015	30,660,996	28,867,908	32,111,624	29,979,267	29,192,704	25,244,174	25,890,574
Business-type activities:										
Larchmont Golf Course	1,337,722	1,243,072	947,375	943,373	932,974	909,270	1,022,084	1,034,980	946,171	959,930
RSID funds	1,177,385	1,259,078	1,216,269	1,207,544	1,108,625	1,070,674	977,266	990,327	992,971	997,690
Workers' Compensation	2,304,600	2,126,722	-	-	-	-	-	-	-	-
Total business-type activities revenues	4,819,707	4,628,872	2,163,644	2,150,917	2,041,599	1,979,944	1,999,350	2,025,307	1,939,142	1,957,620
Total primary government revenues	\$ 61,153,933	\$ 50,709,406	\$ 32,727,659	\$ 32,811,913	\$ 30,909,507	\$ 34,091,568	\$ 31,978,617	\$ 31,218,011	\$ 27,183,316	\$ 27,848,194
Net (Expenses)/Revenues:										
Governmental activities	\$ (72,557,399)	\$ (113,748,501)	\$ (63,284,824)	\$ (59,361,404)	\$ (57,170,207)	\$ (53,288,895)	\$ (47,296,769)	\$ (47,794,965)	\$ (44,956,359)	\$ (44,056,183)
Business-type activities	857,909	526,798	412,783	105,307	98,143	112,950	67,236	145,070	91,616	137,884
Total primary government net (expenses) revenues	\$ (71,699,490)	\$ (113,221,703)	\$ (62,872,041)	\$ (59,256,097)	\$ (57,072,064)	\$ (53,175,945)	\$ (47,229,533)	\$ (47,649,895)	\$ (44,864,743)	\$ (43,918,299)
General Revenues and other Changes in Net Position:										
Governmental activities:										
Property taxes	\$ 70,179,402	\$ 60,616,298	\$ 56,852,090	\$ 52,703,135	\$ 48,422,980	\$ 44,958,039	\$ 41,650,425	\$ 40,179,586	\$ 39,240,200	\$ 36,962,016
Intergovernmental revenue	-	6,618,183	6,492,872	5,562,667	6,733,625	6,595,554	6,314,257	6,182,199	782,442	2,967,366
Investment earnings/(losses)	(86,657)	119,432	1,429,705	1,557,592	166,575	884,391	152,439	157,715	40,151	239,823
Gain on sale of capital assets	-	-	-	-	-	96,565	33,257	10,400	-	(1,542)
Miscellaneous revenues	6,300,569	15,904,468	5,993,680	6,951,167	2,264,667	1,169,858	1,743,651	1,496,429	2,501,499	2,384,056
Transfers	72,698	5,113	15,344	100,431	93,635	97,275	88,820	96,447	110,033	107,531
Total governmental activities	76,466,012	83,263,494	70,783,691	66,874,992	57,681,482	53,801,682	49,982,849	48,122,776	42,674,325	42,659,250
Business-type activities:										
Investment revenue	-	-	-	-	12,291	-	-	724	-	-
Investment earnings/(losses)	(258,182)	42,982	34,819	40,818	14,944	8,428	4,877	4,960	3,725	9,080
Gain on capital assets	-	-	-	-	-	3,300	-	(7,014)	-	-
Miscellaneous revenues/(expense)	(21,818)	21,199	-	-	22,018	61,679	63,135	4,912	-	2,500
Transfers	(72,923)	(5,113)	(15,344)	(100,431)	(93,635)	(97,275)	(88,820)	(96,447)	(110,033)	(107,531)
Total business-type activities	(352,923)	59,068	19,475	(59,613)	(44,382)	(23,868)	(20,808)	(92,865)	(106,308)	(95,951)
Total primary government	\$ 76,113,089	\$ 83,322,562	\$ 70,803,166	\$ 66,815,379	\$ 57,637,100	\$ 53,777,814	\$ 49,962,041	\$ 48,029,911	\$ 42,568,017	\$ 42,563,299
Change in Net Position:										
Governmental activities	\$ 3,908,613	\$ (30,485,007)	\$ 7,498,867	\$ 7,513,588	\$ 4,392,587	\$ 6,504,913	\$ 2,187,884	\$ 3,166,417	\$ 3,618,142	\$ (1,396,933)
Business-type activities	504,986	585,866	432,258	45,694	68,568	43,368	124,262	(1,249)	31,576	41,933
Total primary government change in net position	\$ 4,413,599	\$ (29,899,141)	\$ 7,931,125	\$ 7,559,282	\$ 4,461,155	\$ 6,548,281	\$ 2,312,146	\$ 3,165,168	\$ 3,649,718	\$ (1,355,000)

MISSOULA COUNTY, MONTANA

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund:										
Nonspendable	\$ 20,895	\$ 42,556	\$ 44,275	\$ 53,047	\$ 48,674	\$ 59,572	\$ 61,204	\$ 66,450	\$ 57,453	\$ 56,450
Restricted	-	-	-	-	25,936	-	-	-	-	226,043
Unassigned	2,992,340	2,848,794	3,281,082	2,956,064	3,293,458	2,734,763	3,482,397	2,416,051	2,547,676	2,655,190
Total General Fund	\$ 3,013,235	\$ 2,891,350	\$ 3,325,357	\$ 3,009,111	\$ 3,368,068	\$ 2,794,335	\$ 3,543,601	\$ 2,482,501	\$ 2,605,129	\$ 2,937,683
All Other Governmental Funds:										
Nonspendable	\$ 1,122,245	\$ 1,105,053	\$ 908,100	\$ 959,836	\$ 1,186,103	\$ 1,486,888	\$ 1,451,373	\$ 1,498,668	\$ 1,376,432	\$ 1,386,525
Restricted	35,360,143	29,661,861	29,742,729	45,422,729	30,253,988	41,914,163	52,118,144	19,853,562	17,633,978	17,329,372
Committed	5,537,573	18,289,345	9,428,427	9,718,355	9,858,036	9,988,114	12,149,926	7,300,773	7,445,068	7,887,322
Assigned	15,691,794	7,362,035	7,509,082	5,406,594	4,553,595	4,295,852	3,947,926	4,316,172	9,005,699	7,116,220
Unassigned	(11,915,359)	(5,690,076)	(7,999,102)	(1,733,514)	(2,710,832)	(2,688,349)	(4,494,419)	(1,008,736)	(1,522,815)	(3,681,443)
Total all Other Governmental Funds	\$ 45,796,396	\$ 50,728,218	\$ 39,589,236	\$ 59,774,000	\$ 43,140,890	\$ 54,996,668	\$ 65,172,950	\$ 31,960,439	\$ 33,938,362	\$ 30,037,996

MISSOULA COUNTY, MONTANA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Taxes/assessments	\$ 70,567,722	\$ 60,804,817	\$ 56,869,563	\$ 52,919,612	\$ 52,143,762	\$ 47,798,449	\$ 46,342,250	\$ 42,999,719	\$ 42,012,128	\$ 40,298,123
Licenses and permits	1,459,726	1,693,170	1,097,189	1,176,874	1,196,366	1,230,126	1,146,776	939,154	947,805	837,596
Intergovernmental revenues	29,275,362	34,498,846	15,121,493	14,768,784	15,866,164	16,557,894	16,761,539	15,266,814	14,351,953	14,830,716
Charges for services	16,129,692	15,888,469	12,998,401	12,924,708	11,921,395	14,050,921	12,082,801	13,145,084	10,483,316	10,422,169
Fines and forfeitures	510,794	408,377	530,656	648,627	671,283	766,814	793,298	943,908	905,763	889,467
Investment earnings	145,635	70,817	897,441	989,268	733,066	152,888	690,074	78,256	105,055	24,177
Miscellaneous revenue	6,553,217	4,183,941	4,914,997	6,580,874	2,766,297	2,350,921	1,940,314	2,291,624	2,161,133	3,144,446
Total revenues	124,642,148	117,548,437	92,429,740	90,008,747	85,298,333	82,908,013	79,757,052	75,664,559	70,967,153	70,446,694
Expenditures:										
General government	16,199,606	14,555,793	14,257,228	12,715,583	10,390,677	11,052,986	10,595,571	10,118,566	9,645,929	10,073,648
Criminal justice	7,602,962	7,189,367	6,377,028	6,128,238	5,431,927	5,070,145	4,841,149	4,554,891	4,253,173	4,150,445
Public safety	35,365,679	30,292,383	27,115,260	26,165,753	25,290,295	23,480,787	21,417,652	22,135,085	19,526,774	19,072,868
Public works	13,894,013	11,481,888	9,890,912	9,996,036	9,235,288	9,359,432	8,461,858	8,585,108	8,320,456	8,131,000
Public health	15,712,606	21,275,588	8,844,447	9,246,973	8,414,126	8,041,365	7,969,617	7,368,521	7,177,226	7,342,714
Social and economic services	3,314,384	3,389,693	2,522,629	3,162,543	2,721,943	2,640,900	2,504,087	2,432,102	2,631,577	2,239,227
Culture and recreation	8,503,758	6,066,880	6,872,113	6,235,420	5,900,023	5,667,706	4,713,900	4,309,415	4,260,849	4,159,797
Housing and community development	4,399,584	3,899,064	3,073,466	1,572,959	2,377,026	2,511,647	2,895,424	3,023,548	3,847,250	1,740,447
Capital outlay	17,813,382	18,950,739	29,165,886	21,559,657	16,568,165	27,576,437	23,116,780	11,657,484	10,650,685	11,403,305
Debt service:										
Principal	4,531,878	11,587,169	11,039,209	6,216,777	5,777,880	4,222,873	4,065,601	3,804,264	3,059,571	3,430,163
Interest	3,215,881	4,112,980	3,935,105	3,667,554	2,857,896	3,141,710	1,503,511	1,301,569	1,400,997	1,222,019
Total expenditures	130,553,733	132,801,544	123,093,283	106,667,493	94,965,246	102,765,988	92,085,150	79,290,553	74,774,487	72,965,633
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,911,585)	(15,253,107)	(30,663,543)	(16,658,746)	(9,666,913)	(19,857,975)	(12,328,098)	(3,625,994)	(3,807,334)	(2,518,939)
Other Financing Sources (Uses):										
Transfers in	20,294,998	18,959,822	10,328,731	18,049,116	10,837,122	10,166,012	10,535,454	10,318,895	9,207,575	9,335,368
Transfers out	(22,222,431)	(21,278,830)	(11,890,839)	(19,957,515)	(13,705,956)	(11,913,825)	(12,173,599)	(11,575,340)	(10,602,575)	(10,243,464)
Issuance of debt	2,750,000	18,170,000	12,443,118	33,537,696	1,517,158	10,630,199	42,814,459	9,000,000	9,000,000	2,038,464
Issuance of lease	250,273	-	-	-	-	-	-	-	-	-
Defeasance of debt	-	3,056,642	-	-	-	-	-	2,617,398	-	7,370,200
Premium of issuance of debt	-	-	-	-	-	-	-	-	-	368,106
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	(8,136,047)
Sale of capital assets	28,808	-	-	1,495,506	48,226	16,158	96,565	33,257	10,400	331,445
Total other financing sources (uses)	1,101,648	18,907,634	10,881,010	33,124,803	(1,303,450)	8,898,544	41,272,879	10,394,210	7,615,400	1,064,072
Net change in fund balance	\$ (4,809,937)	\$ 3,654,527	\$ (19,782,533)	\$ 16,466,057	\$ (10,970,363)	\$ (10,959,431)	\$ 28,944,781	\$ 6,768,216	\$ 3,808,066	\$ (1,454,867)
 Debt service as a percentage of noncapital expenditures	 6.93%	 13.79%	 15.94%	 11.61%	 10.88%	 9.77%	 7.79%	 7.35%	 6.90%	 7.29%

MISSOULA COUNTY, MONTANA

BUREAU OF CENSUS (BOC) SUPPLEMENTAL SCHEDULE

As of and for the Fiscal Year ended June 30, 2022

(Unaudited)

1. Intergovernmental expenditures:

Purpose	Amount	
	Paid to local governments	Paid to state
Airports	\$ -	\$ -
Libraries	-	-
Health	-	-
Local Schools	-	-
Welfare	-	-
All other	-	-

2. Salaries and wages:

\$ -

3. Debt outstanding:

A. Long-term debt outstanding, issued and retired

Purpose	Bonds outstanding July 1, 2021	Amount		Outstanding as of June 30, 2022	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer	-	-	-	-	-
Electric utility	-	-	-	-	-
Gas utility	-	-	-	-	-
Industrial revenue	-	-	-	-	-
All other	-	-	-	-	-

B. Short-term Debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants payable	\$ -	\$ -
Contracts payable	-	-
Notes payable	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>

4. Cash balances of fund type groups:

Type of funds	Amount
General fund	\$ 1,786,908
Special revenue funds	45,509,295
Debt service funds	10,060,867
Capital projects funds	16,993,632
Enterprise funds	16,116,734
Internal service funds	8,417,480
Fiduciary funds	120,315,929
Total	<u>\$ 219,200,845</u>

MISSOULA COUNTY, MONTANA

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS 2013-2022

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy) (1)		Collected Within the Fiscal Year of the Levy		E Collections in Subsequent Years (2)	(D+E) Total Collections to Date		(F/C) Percentage of Tax Levy
			Amount	Percentage of Original Levy		Amount		
2013	\$	34,533,181	\$ 27,842,307	80.62%	\$ 6,673,364	\$ 34,515,671		99.95%
2014		35,445,488	33,030,464	93.19%	2,383,781	35,414,245		99.91%
2015		37,687,953	36,080,484	95.73%	1,585,679	37,666,163		99.94%
2016		40,009,252	39,250,991	98.10%	721,480	39,972,471		99.91%
2017		44,858,412	43,531,497	97.04%	1,300,759	44,832,256		99.94%
2018		48,248,018	46,788,817	96.98%	1,429,947	48,218,764		99.94%
2019		49,669,630	48,210,429	97.06%	1,423,680	49,634,109		99.93%
2020		53,731,254	52,518,385	97.74%	1,116,917	53,635,302		99.82%
2021		56,414,475	55,143,282	97.75%	-	55,143,282		97.75%
2022		57,392,655	55,488,794	96.68%	-	55,488,794		96.68%

NOTES:

(1) Represents actual amounts billed as budgeted amount to be levied is generally more conservative and would result in more than 100% collections.

(2) Excludes penalties and interest.

MISSOULA COUNTY, MONTANA

PROPERTY TAX ASSESSMENTS AND TOTAL COUNTY DIRECT TAX RATE LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Real Property	Centrally Assessed	Personal Property	Mobile Homes	Total Taxable Assessed Value	Total Direct Tax Rate
2013	\$ 163,822,441	\$ 26,792,685	\$ 4,422,444	\$ 1,496,705	\$ 196,534,275	145.04
2014	170,789,996	20,950,785	4,917,936	1,469,707	198,128,424	150.32
2015	173,129,092	20,506,897	2,762,742	1,412,598	197,811,329	160.09
2016	174,782,665	22,122,660	3,267,218	1,213,737	201,386,280	167.96
2017	176,334,425	26,394,881	2,708,721	926,084	206,364,111	172.32
2018	192,786,506	21,800,927	3,620,446	1,114,774	219,322,653	174.44
2019	195,106,433	31,854,290	3,620,452	1,212,755	231,793,930	179.26
2020	219,337,808	32,432,503	3,769,302	1,045,563	256,585,176	189.01
2021	222,218,996	34,102,626	3,765,832	1,138,706	261,226,160	188.89
2022	253,038,937	34,544,130	3,668,685	1,274,329	292,526,081	189.32

NOTES:

(1) 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.

SOURCE:

Missoula County Treasurer's Office

MISSOULA COUNTY, MONTANA

PROPERTY TAX LEVIES BY MILLS - ALL TAXING ENTITIES LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	County	Schools	City	State	Urban Trans	Total
2013	145.04	378.44	240.90	46.00	19.51	829.89
2014	150.32	373.40	243.52	46.00	21.05	834.29
2015	160.09	400.22	245.62	46.00	34.26	886.19
2016	167.96	451.50	252.81	46.00	40.47	958.74
2017	172.32	531.54	260.08	46.00	40.47	1,050.41
2018	174.44	349.31	252.27	46.00	36.78	858.80
2019	179.26	360.34	242.17	46.00	37.29	865.06
2020	189.01	288.16	237.24	46.00	37.99	798.40
2021	188.89	264.74	236.59	46.00	38.56	774.78
2022	189.32	274.35	234.24	46.00	40.43	784.34

NOTES:

- (1) Tax rates are expressed in millage, and the tax rate is applied per thousand dollars (\$1,000) of the estimated actual values.
- (2) The property tax levy is limited to the amount of property taxes assessed in the prior year plus the value of newly taxable property plus one half of the average rate of inflation for the prior three years.

SOURCE:

Missoula County Treasurer's Office

MISSOULA COUNTY, MONTANA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Taxpayer	June 30, 2022			June 30, 2013		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Northwestern Energy	\$ 20,881,611	1	7.14%	\$ 13,943,962	1	7.09%
Montana Rail Link	2,988,656	2	1.02%	2,142,499	4	1.09%
Verizon Wireless	1,639,170	3	0.56%	1,387,298	6	0.71%
Missoula Electric Cooperative	1,303,731	4	0.45%	1,229,909	7	0.63%
Southgate Mall Associates	1,169,835	5	0.40%	903,217	8	0.46%
RCHP Billings Missoula LLC	1,123,293	6	0.38%	-	-	-
Charter Communications LLC	1,316,416	7	0.45%	2,272,868	3	1.16%
CenturyLink Inc./Qwest Communication	1,007,676	8	0.34%	2,762,834	2	1.41%
Gateway Limited Partnership	841,079	9	0.29%	713,867	9	0.36%
Yellowstone Pipeline Co.	829,385	10	0.28%	-	-	0.00%
Mountain Water Company	-	-	-	1,435,057	5	0.73%
Puget Sound Energy	-	-	-	666,257	10	0.34%
	<u>\$ 33,100,852</u>		<u>11.31%</u>	<u>\$ 13,513,806</u>		<u>13.64%</u>
Year-End Total Taxable Assessed Valuation	<u>\$ 292,526,081</u>			<u>\$ 196,534,275</u>		

SOURCE:

Tax roll for fiscal year 2022

NOTE:

Assessed valuation based on the valuation of property for taxes collected in 2022 and 2013, respectively, and a review of the ten largest taxpayers for the County.

MISSOULA COUNTY, MONTANA

SPECIAL ASSESSMENTS BILLINGS AND COLLECTIONS LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Amount Billed	Current Collections	Delinquent Collections	Total Collections	Percent Collected Through 2022
2013	\$ 2,419,071	\$ 2,241,491	\$ 177,580	\$ 2,419,071	100.00%
2014	2,380,944	2,204,237	176,707	2,380,944	100.00%
2015	2,279,085	2,189,869	89,212	2,279,081	100.00%
2016	2,183,240	2,129,744	53,486	2,183,230	100.00%
2017	2,221,768	2,088,448	133,271	2,221,719	100.00%
2018	2,141,465	2,066,989	62,406	2,129,395	99.44%
2019	2,099,200	2,017,420	66,632	2,084,052	99.28%
2020	2,080,112	1,973,098	105,608	2,078,706	99.93%
2021	2,078,467	2,008,964	69,505	2,078,469	100.00%
2022	2,015,387	2,002,065	-	2,002,065	99.34%

NOTES:

(1) Tax rates are expressed in millage, and the tax rate is applied per thousand dollars (\$1,000) of the estimated actual values.

SOURCE:

Missoula County Financial Services

MISSOULA COUNTY, MONTANA

RURAL SPECIAL IMPROVEMENT DISTRICT BONDS REVOLVING FUND YEAR-END BALANCE REQUIRED CONTINUING DISCLOSURE LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Revolving Fund Cash Balance	Principal Amount of Bonds Outstanding	Cash as a % of Outstanding Bonds
2013	\$ 700,859	\$ 12,924,542	5.42%
2014	735,442	12,105,990	6.08%
2015	767,579	11,317,130	6.78%
2016	695,954	10,552,270	6.60%
2017	710,738	9,775,410	7.27%
2018	728,151	8,974,550	8.11%
2019	728,172	8,139,690	8.95%
2020	718,151	7,259,000	9.89%
2021	708,151	6,392,000	11.08%
2022	698,151	5,499,000	12.70%

NOTES:

(1) Tax rates are expressed in millage, and the tax rate is applied per thousand dollars (\$1,000) of the estimated actual values.

SOURCE:

Missoula County Financial Services

MISSOULA COUNTY, MONTANA

LEGAL DEBT MARGIN INFORMATION - LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Asses Value	\$ 7,399,235	\$ 7,721,133	\$ 7,939,217	\$ 12,933,593	\$ 13,083,949	\$ 14,222,682	\$ 14,335,806	\$ 16,152,495	\$ 16,248,051	\$ 18,446,265
Debt Limit % of Value	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	184,981	193,028	198,480	323,340	327,099	355,567	358,395	403,812	406,201	461,157
Total Amount of Debt Applicable to Debt Limit Percent	35,555	41,786	40,548	78,944	84,963	80,315	107,123	107,016	116,064	112,562
Legal Debt Margin	\$ 149,426	\$ 151,242	\$ 157,932	\$ 244,396	\$ 242,136	\$ 275,252	\$ 251,272	\$ 296,796	\$ 290,137	\$ 348,595
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	19.22%	21.65%	20.43%	24.42%	25.97%	22.59%	29.89%	26.50%	28.57%	24.41%

SOURCES:

Annual Reports of County Financial Services

MISSOULA COUNTY, MONTANA

TAX EXEMPT DEBT ISSUED BY THE COUNTY LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	BANs (1)	RSIDs	General Obligation	Other	Total
2013	\$ -	\$ -	\$ 6,540,000	\$ 2,870,000	\$ 9,410,000
2014	-	12,105,990	11,184,743	6,000,905	29,291,638
2015	-	11,317,130	9,592,245	7,041,844	27,951,219
2016	-	10,552,270	49,943,412	6,676,328	67,172,010
2017	-	9,775,410	54,354,192	9,418,362	73,547,964
2018	-	8,974,550	51,243,472	9,857,934	70,075,956
2019	-	8,108,000	81,163,595	9,099,619	98,371,214
2020	6,194,000	7,259,000	73,524,469	9,466,407	96,443,876
2021	-	6,392,000	75,187,909	6,950,005	88,529,914
2022	-	5,499,000	71,569,041	6,438,791	83,506,832

NOTES:

(1) Bond anticipation notes

SOURCE:

Missoula County Financial Services

MISSOULA COUNTY, MONTANA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING - LAST TEN YEARS

2013-2022
(Unaudited)

FISCAL YEAR	Population (2)	Taxable Value (1)	G.O. Bonded Debt	LESS AMOUNTS AVAILABLE IN DEBT SERVICE FUND	TOTAL	Ratio Net Debt to Taxable Value	Net Bonded Debt Per Capita
2013	110,766	\$ 194,561,116	\$ 12,087,000	\$ 764,220	\$ 11,322,780	5.82%	\$ 102
2014	110,243	196,534,275	11,184,743	1,301,122	9,883,621	5.03%	90
2015	112,684	198,128,424	9,592,245	1,264,958	8,327,287	4.20%	74
2016	114,181	201,376,280	49,943,412	1,261,600	48,681,812	24.17%	426
2017	116,130	206,364,111	54,354,192	3,784,833	50,569,359	24.50%	435
2018	117,441	219,322,653	51,243,472	4,252,295	46,991,177	21.43%	400
2019	118,791	231,793,930	81,163,595	2,271,201	78,892,394	34.04%	664
2020	122,158	256,585,176	79,718,469	4,065,957	75,652,512	29.48%	619
2021	122,480	261,226,160	75,187,909	4,393,867	70,794,042	27.10%	578
2022	123,908	292,526,081	71,569,041	806,118	70,762,923	24.19%	571

SOURCE:

- (1) Montana Department of Revenue
- (2) Montana Department of Commerce U.S. Census Bureau

MISSOULA COUNTY, MONTANA
RATIO OF OUTSTANDING DEBT BY TYPE - LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Governmental Activities						Business-Type Activities		Total Primary Government	Personal Income (1)	Percentage of Personal Income	Per Capita
	General Obligation Debt	Limited Obligation Debt	Tax Increment Debt	Special Assessment Debt	Finance Purchase and Contracts	Lease Liability	Contracts	Lease Liability				
2013	\$ 12,087,000	\$ 6,265,000	\$ 3,660,000	\$ 12,924,542	\$ 618,802	\$ -	\$ -	\$ -	\$ 35,555,344	\$ 44,653	0.13%	323
2014	11,184,743	6,000,905	3,205,000	12,105,990	9,496,230	-	130,000	-	42,122,868	44,528	0.11%	374
2015	9,592,245	7,041,844	2,725,000	11,317,130	9,871,697	-	104,516	-	40,652,432	44,716	0.11%	356
2016	49,943,412	6,676,328	2,225,000	10,552,270	9,546,880	-	78,776	-	79,022,666	40,803	0.05%	692
2017	54,354,192	9,418,362	1,710,000	9,775,410	9,705,392	-	52,778	-	85,016,134	46,371	0.05%	732
2018	51,243,472	9,857,934	1,170,000	8,974,550	9,068,817	-	26,519	-	80,341,292	47,029	0.06%	684
2019	81,163,595	9,099,619	615,000	8,139,690	8,136,291	-	9,993	-	107,164,188	49,492	0.05%	902
2020	79,718,469	9,466,407	555,000	7,259,000	11,037,623	-	9,281	-	108,045,780	51,270	0.05%	884
2021	75,187,909	6,950,005	490,000	23,265,754	10,170,502	-	8,569	-	116,072,739	54,353	0.05%	948
2022	71,569,041	6,438,791	3,170,000	22,173,866	9,210,223	2,288,969	7,857	27,585	114,886,332	64,644	0.06%	908

SOURCE:

(1) Montana Department of Labor & Industry

MISSOULA COUNTY, MONTANA

RATIO OF ANNUAL DEBT SERVICES REQUIREMENTS FOR GENERAL OBLIGATION BONDED DEBT TO GENERAL EXPENDITURES

2013-2022
(Unaudited)

Fiscal Year	Debt Service Expenditures			General Expenditures	Ratio of Debt Service to General Expenditures
	Principal	Interest	Total Debt Service		
2013	\$ 3,430,163	\$ 1,222,019	\$ 4,652,182	\$ 72,965,633	6.38%
2014	3,059,571	1,400,997	4,460,568	74,774,487	5.97%
2015	3,804,264	1,301,569	5,105,833	79,290,553	6.44%
2016	4,065,601	1,503,511	5,569,112	92,085,150	6.05%
2017	4,222,873	3,141,710	7,364,583	102,765,988	7.17%
2018	5,777,880	2,857,896	8,635,776	94,965,246	9.09%
2019	6,216,777	3,667,554	9,884,331	106,620,214	9.27%
2020	11,039,209	3,946,715	14,985,924	123,441,140	12.14%
2021	11,587,169	4,112,980	15,700,149	132,801,544	11.82%
2022	4,531,848	3,215,911	7,747,759	129,134,143	6.00%

NOTES:

- (1) See the Schedule of Assessed 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.

MISSOULA COUNTY, MONTANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

AS OF JUNE 30, 2022

(Unaudited)

	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct Debt:			
General Obligation Debt	\$ 71,569,041	100.00%	\$ 71,569,041
Limited Obligation Debt	6,438,791	100.00%	6,438,791
Tax Increment Debt	3,170,000	100.00%	3,170,000
Special Assessment Bond Debt	16,674,866	100.00%	16,674,866
Special Assessment Loan Debt	5,499,000	100.00%	5,499,000
Finance Purchase Payable	8,087,085	100.00%	8,087,085
Contract Payable Debt	1,213,108	100.00%	1,213,108
Lease Liability	2,288,969	100.00%	2,288,969
	\$ 114,940,860		\$ 114,940,860
Overlapping Debt:			
City of Missoula	\$ 6,115,000	47.45% (1)	\$ 2,901,568
School District 1	104,150,000	43.12% (1)	44,909,480
Other Schools	40,050,950	56.88% (1)	22,780,980
Total of Direct and Overlapping Debt	\$ 265,256,810	69.67%	\$ 185,532,888

SOURCE:

Missoula County
Department of Revenue
Superintendent of Schools

NOTES:

- (1) The percentage of overlapping debt applicable to Missoula County was estimated by taking the Taxable Value of each of the categories and/or entities issuing debt within Missoula County and then dividing it by the Total Taxable Value of the County.

MISSOULA COUNTY, MONTANA

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Employees	2022		2013	
	Employer	Business Activity	Employer	Business Activity
Over 1,000	Community Medical Center	Medical Services	Community Medical Center	Medical Services
	St. Patrick Hospital	Medical Services	St. Patrick Hospital	Medical Services
	Missoula County Public Schools	Education	Missoula County Public Schools	Education
	University of Montana	Education		
500-999	U.S. Forest Service	Government	Missoula County	Government
	Missoula County	Government	DIRECTTV Customer Service	Communications
	Opportunity Resources	Retail	U.S. Forest Service	Government
	City of Missoula	Government	Walmart	Retail
	Walmart	Retail	Opportunity Resources	Production/Packaging
250-490			City of Missoula	Government
	Albertsons	Retail	Montana Rail Link	Railroad
	Allegiance Benefits	Insurance Services	Western Montana Clinic	Medical Services
	Good Food Store	Retail	Albertsons	Retail
	Western MT Mental Health	Medical Services	Village Health Care Center	Medical Services
	Costco	Retail	W. Montana Mental Health	Medical Services
	DIRECTV Customer Service	Communications		
	Southern Home Care Services	Medical Services		

SOURCES:

(1) Montana Department of Labor & Industry

NOTE: Due to confidentiality laws, no specific employment data can be provided for individual businesses.

MISSOULA COUNTY, MONTANA

PROPERTY TAX LEVIES IN THE TECHNOLOGY TAX INCREMENT DISTRICT

2013-2022
(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
MDA Industrial District	686.71	715.19	654.59	682.40	654.59	682.48	628.49	611.28	606.18	621.73
State of Montana	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Missoula County	-	-	-	-	-	-	-	-	-	-
Missoula High School District No. 1	-	-	-	-	-	-	-	-	-	-
DeSmet School District No. 20	-	-	-	-	-	-	-	-	-	-
Countywide Schools	-	-	-	-	-	-	-	-	-	-
Missoula Rural Fire	-	-	-	-	-	-	-	-	-	-
	<u>692.71</u>	<u>721.19</u>	<u>660.59</u>	<u>688.40</u>	<u>660.59</u>	<u>688.48</u>	<u>634.49</u>	<u>617.28</u>	<u>612.18</u>	<u>627.73</u>

MISSOULA COUNTY, MONTANA

MAJOR TAXPAYERS IN THE TECHNOLOGY TAX INCREMENT DISTRICT

(Unaudited)

Taxpayer	Type of Business	Taxable Value
DirectTV Holdings LLC	Satellite Television	\$ 295,941
DirectTV Holdings LLC	Satellite Television	2,269
Missoula Electric Cooperative Inc.	Utility	610
IBM Credit LLC	Manufacturing	421
Missoula Bottling Company	Manufacturing	72
CIT Finance LLC	Finance	12
Coca Cola Bottling Company High	Manufacturing	10
Total		<u>\$ 299,335</u>

NOTES:

The taxable value of the property of these seven taxpayers represents 100% of taxable value of taxable property in the District for tax year 2022.

MISSOULA COUNTY, MONTANA

TAXABLE VALUE, INCREMENTAL TAXABLE VALUE, AND TAX INCREMENT REVENUE LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year			Anticipated			
	Taxable Value	Incremental Taxable Value	Tax Increment to be Collected (1)	Current Tax Collection (2)	Total Tax Collections (3)	
2013	\$ 318,055	\$ 318,055	\$ 195,556	\$ 182,325	\$ 195,556	
2014	318,882	318,882	193,300	175,545	193,300	
2015	311,886	311,886	202,009	104,117	202,009	
2016	282,875	282,875	187,379	186,846	187,379	
2017	269,083	269,083	197,839	178,157	197,839	
2018	298,444	298,444	203,682	185,621	203,682	
2019	284,441	284,441	186,192	186,170	186,192	
2020	291,631	291,631	202,265	193,823	202,265	
2021	333,408	333,408	238,451	213,687	238,451	
2022	299,340	299,340	205,560	-	205,560	

NOTES:

- (1) The amount of Tax Increment to be collected if the current fiscal year's tax collections were to be paid in full, and no delinquent property taxes from prior fiscal years were paid in such fiscal year.
- (2) The amount of Tax Increment actually collected from the levy of the current fiscal year's property taxes. Collection information for fiscal year 2022 is not yet available.
- (3) The actual Tax Increment collections in the fiscal year, including current and delinquent property tax collections. Collection information for fiscal year 2022 is not yet available.

MISSOULA COUNTY, MONTANA

INCREMENT BOND COVERAGE

TECHNOLOGY TAX INCREMENT DISTRICT

MAXIMUM PRINCIPAL AND INTEREST IN ANY 12-MONTH PERIOD - \$100,716

LAST TEN YEARS

2013-2022
(Unaudited)

<u>Fiscal Year</u>	<u>Tax Increment (1)</u>	<u>Port Authority Levy (2)</u>	<u>Total</u>	<u>Coverage (4)</u>
2013	\$ 195,556	\$ 353,762	\$ 549,318	5.45
2014	193,300	356,631	549,931	5.46
2015	202,009	367,852	569,861	5.66
2016	187,379	375,069	562,448	5.58
2017	197,839	384,863	582,702	5.79
2018	203,682	414,684	618,366	6.14
2019	186,192	417,229	603,421	5.99
2020	202,265	466,739	669,004	6.64
2021	238,451	470,207	708,658	7.04
2022	205,560	526,547	732,107	7.27

NOTES:

- (1) Assumes increment taxes are collected in full
- (2) Assumes 90% current collection rate on 2-mill levy
- (3) Assumes 5% return on reserve account of \$205,750
- (4) Assuming only the series 1997 bonds are outstanding

PORT AUTHORITY TAX LEVY

LAST TEN YEARS

<u>Fiscal Year</u>	<u>Taxable Value of County Property</u>	<u>Potential Revenue from the Port Authority Levy (2 mills)</u>
2013	\$ 196,534,275	\$ 393,069
2014	198,128,424	396,257
2015	204,362,352	408,725
2016	208,371,685	416,743
2017	213,813,054	427,626
2018	230,380,269	460,761
2019	231,793,930	463,588
2020	259,299,477	518,599
2021	261,226,160	522,452
2022	292,526,081	585,052

MISSOULA COUNTY, MONTANA

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Population (1)	Births (2)	Deaths (2)	Per Capita Income (\$)	Public School Enrollment (3)	Private School Enrollment (3)	Civilian Employment (4)	Unemployment Rate (4)
2013	110,766	1,659	1,031	\$ 44,653	13,364	1,023	53,910	5.4%
2014	110,243	1,636	1,056	44,528	9,624	1,070	46,487	4.0%
2015	112,684	1,745	1,128	44,716	13,259	1,028	61,554	3.6%
2016	114,181	1,729	1,056	40,803	13,648	1,021	59,103	8.2%
2017	116,130	1,735	1,212	46,371	13,806	1,071	59,862	3.4%
2018	117,441	1,595	1,017	47,029	13,927	1,014	62,520	3.1%
2019	118,791	1,547	1,207	49,492	14,218	1,627	63,900	2.8%
2020	122,158	1,576	1,111	51,270	14,576	1,436	62,700	7.4%
2021	122,480	1,556	1,251	56,247	14,231	1,454	63,500	3.1%
2022	123,908	1,543	1,267	64,644	14,323	1,148	66,132	2.8%

* Information not yet available.

SOURCES:

- (1) Montana Department of Commerce
- (2) Missoula County Clerk & Recorder
- (3) Missoula County Superintendent of Schools
- (4) Montana Department of Labor & Industry

MISSOULA COUNTY, MONTANA

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS LAST TEN YEARS

2013-2022
(Unaudited)

Fiscal Year	Commercial and Savings	Property Value	Commercial Construction (3)		Residential Construction (3)		Total	
	Bank Deposits (2)	Net Taxable (1)	Number of Units	Value	Number of Units	Value	Number of Units	Value
2013	N/A	\$ 196,534,275	27	\$ 13,577,432	698	\$ 41,684,179	725	\$ 55,261,611
2014	N/A	198,128,424	327	30,075,786	272	38,315,934	599	68,391,720
2015	N/A	197,811,329	64	45,978,041	339	49,649,314	403	95,627,355
2016	N/A	201,376,280	113	35,278,667	383	40,363,537	496	75,642,204
2017	N/A	206,364,111	119	17,197,175	453	91,692,968	572	108,890,143
2018	N/A	219,322,653	114	67,257,414	431	62,170,909	545	129,428,323
2019	N/A	231,793,930	110	63,452,516	420	61,147,876	530	124,600,392
2020	N/A	256,585,176	107	61,773,456	455	61,587,506	562	123,360,962
2021	N/A	261,226,160	298	113,317,365	866	63,432,497	1164	176,749,862
2022	N/A	292,526,081	256	97,265,432	847	58,265,584	1103	155,531,016

SOURCE:

- (1) Past annual Financial Reports and Annual Budget Reports.
- (2) Statistical Abstract of the United States - Missoula Economic Development Corp.
- (3) City of Missoula Building Inspection & Permit Department and Missoula County Public Works.
- (4) Commercial Banks only.

MISSOULA COUNTY, MONTANA

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN YEARS
(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government:										
Legislative	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Services	20.25	35.43	13.35	13.35	13.35	13.35	22.17	24.00	21.55	25.20
Judicial Services	14.00	18.75	16.00	14.00	14.00	14.00	14.00	13.50	14.00	14.00
Legal Services	34.00	43.50	39.00	39.00	38.00	38.00	37.00	34.00	32.50	32.00
Financial Services	10.60	8.60	12.00	11.80	11.80	11.80	11.60	11.60	10.60	10.60
Human Resources	5.50	7.00	7.50	7.20	7.20	7.20	7.20	6.00	5.50	5.50
Information Services	14.30	18.80	19.30	19.30	19.30	19.30	18.30	15.30	16.30	14.30
Treasurer/MV	20.00	22.10	20.70	20.70	20.70	20.70	20.70	19.46	19.76	18.76
911 Communications	31.05	33.25	32.85	32.85	32.85	32.85	32.85	30.22	31.35	31.35
Election Services	5.50	5.00	11.50	10.50	10.84	10.84	11.15	9.02	7.54	7.54
Records Administration	7.30	3.50	3.50	3.50	3.50	3.50	7.90	8.10	8.30	8.30
Internal Services	9.35	13.75	12.60	12.60	12.60	12.60	14.05	10.60	10.60	10.35
Facilities Administration	11.53	16.20	15.25	15.20	15.20	15.20	16.20	14.20	14.20	12.20
District Court:										
Clerk of Court	17.00	19.00	18.00	18.00	18.00	18.00	18.20	18.20	17.00	17.00
Public Safety:										
Law Enforcement Services	59.88	72.60	71.25	69.25	69.25	69.25	66.25	61.00	59.88	59.88
Detention Center	106.85	120.55	118.25	118.25	118.25	118.25	115.50	113.05	114.05	114.05
Court Support	2.13	-	1.00	1.00	1.00	0.13	2.13	2.13	2.13	2.13
Emergency Services	2.25	4.25	2.92	2.92	2.92	2.92	2.67	3.30	2.25	2.25
Public Works:										
Road - Bridge	44.32	43.65	46.50	46.38	46.38	46.38	45.33	44.45	43.25	43.25
Building Code Division	4.60	10.27	7.50	7.35	7.35	7.35	6.35	5.85	5.35	5.35
Seeley Lake Refuse	2.48	0.35	0.25	0.25	0.25	0.25	0.25	2.20	2.10	2.20
Weed	6.15	7.35	7.65	7.65	7.65	7.65	7.40	7.40	7.45	7.70
Public Health:										
Public Health Services	68.48	72.13	84.50	73.70	74.24	74.24	73.23	74.08	70.20	70.20
Partnership Health Clinic	94.95	252.18	185.15	185.15	186.15	186.15	156.98	151.73	127.52	127.50
Animal Control	9.87	12.40	11.35	11.35	11.35	11.35	10.11	10.11	9.45	9.45
Culture and Recreation:										
Parks and Recreation Services	1.73	4.50	4.25	4.38	4.38	4.38	4.38	3.40	1.90	1.90
Library	40.88	40.34	40.94	40.94	40.94	40.94	39.44	39.47	41.57	41.57
Museum	5.47	6.75	6.50	6.50	6.50	6.50	6.05	6.05	6.05	6.05
Fair	5.75	9.20	7.00	6.70	6.70	6.70	6.00	5.00	4.75	4.75
Social and Economics:										
County Extension	4.80	4.25	4.80	4.80	4.80	4.80	4.55	4.30	5.05	4.55
Planning and Grants	61.96	39.25	35.25	35.21	35.21	35.21	40.13	39.65	38.85	38.84
TOTAL	725.93	947.90	859.61	842.78	843.66	842.79	821.07	790.37	754.00	751.72

SOURCE:

Missoula County Finance Office

MISSOULA COUNTY, MONTANA

OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government:										
Registered Voters (June)	87,813	90,080	86,403	86,397	84,366	76,799	73,501	86,295	83,326	83,355
Property Transactions:										
Deeds Recorded	5,739	4,863	4,872	4,852	4,706	4,437	4,330	4,118	4,049	4,087
Subdivision Plats Filed	54	35	37	37	38	39	51	41	36	28
Certificates of Survey	51	62	63	64	63	59	41	48	39	58
Motor Vehicle Title Transfers	30,845	31,276	34,013	33,972	33,441	37,064	35,000	33,118	32,305	131,910
Motor Vehicle Registrations	69,752	74,362	76,142	75,246	75,323	75,725	72,945	78,448	78,497	82,170
Payroll Payments Processed	31,478	27,496	24,825	24,785	24,627	23,580	22,342	21,650	20,926	20,995
Claims Payments Processed	23,127	23,207	23,942	23,897	23,296	21,988	21,374	22,587	18,844	23,579
911 Emergency Communications:										
Law Enforcement	90,735	97,513	96,782	96,542	97,453	72,590	72,472	77,642	79,651	86,322
Fire and Medical dispatched to Fire Dept	15,659	13,653	13,485	13,332	13,275	12,471	12,472	11,666	10,904	10,336
Medical - Ambulance	10,652	10,678	10,674	10,528	10,647	9,261	9,246	9,592	9,365	8,931
Other	2,512	9,648	10,497	10,463	10,429	2,936	2,930	1,847	5,049	4,769
Criminal Justice Activities:										
Justice Court Civil Caseload	2,305	3,926	3,863	3,850	3,831	3,457	3,850	8,256	7,910	6,247
Justice Court Criminal Caseload	5,358	7,463	7,457	7,436	7,376	7,925	10,092	3,607	2,366	4,944
Clerk of District Courts:										
Marriage Licenses Issued	955	922	9,819	923	910	896	933	825	840	810
Adoptions	67	63	68	61	71	523	72	87	44	78
Civil Case	1,762	1,327	1,324	1,312	1,234	1,237	1,316	1,442	1,527	1,531
Criminal Case	791	764	756	742	738	681	688	671	645	635
All Other Open Cases	2,874	2,682	2,674	2,652	2,735	2,826	2,821	2,493	2,522	2,310
Public Safety:										
Detention Center - Daly Occupancy (392 available beds)	287	392	392	376	378	372	352	348	234	332

MISSOULA COUNTY, MONTANA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government:										
Election tabulator	5	6	3	3	3	3	1	1	1	1
M100 precinct counters	46	88	88	88	88	88	88	88	88	88
Touch screen handicap voting devices	36	39	39	39	39	39	39	39	39	39
Criminal Justice:										
Court rooms - District Courts	5	5	4	4	4	4	4	4	4	4
Court rooms - Justice Court	2	2	2	2	2	2	2	2	2	2
Public Safety:										
Station	1	1	1	1	1	1	1	1	1	1
Detention center	1	1	1	1	1	1	1	1	1	1
Patrol units	71	43	40	38	36	66	55	48	46	38
Patrol snowmobiles/ATVs/Boats/Trailers	14	14	14	14	14	0	0	0	0	0
Detectives vehicles	13	18	16	16	16	11	9	17	17	17
Administration vehicles	21	14	11	11	11	0	0	0	0	0
Detention vehicles	13	20	20	20	20	211	19	28	20	20
Maintenance vehicles	3	5	5	5	5	0	0	0	0	0
Search and Rescue vehicles	4	4	4	4	4	9	8	2	2	2
Search and Rescue snowmobiles/ATVs	15	14	14	14	13	10	9	14	14	11
Search and Rescue boats	2	2	2	2	2	4	4	3	3	3
Search and Rescue flatbed trailers	10	10	10	10	10	8	6	5	5	5
Public Works:										
Shops	3	3	3	3	3	3	3	3	3	3
Single Axle Trucks	19	18	18	18	18	18	15	15	15	15
Tandem Axle Trucks	20	20	20	20	20	19	19	19	19	19
Snow Plows	28	32	32	32	30	32	30	30	28	30
Sanders	27	27	25	25	25	23	23	23	23	25
Sweepers	4	4	4	4	4	5	4	5	5	6
Graders	6	6	6	6	6	6	6	6	6	6
Public Health:										
Animal Control Vehicles	8	7	7	7	6	5	11	10	10	11
Culture and Recreation:										
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Museums	1	1	1	1	1	1	1	1	1	1
Parks	91	90	90	90	90	90	100	100	100	100

SOURCE:

Missoula County Elections Office
Missoula County Public Safety Department
Missoula County Road Department

Missoula County Animal Control Office
Missoula County Parks Department

MISSOULA COUNTY, MONTANA

MISCELLANEOUS STATISTICAL DATA

(Unaudited)

County Seat	Missoula, MT		<u>Population</u>	<u>Median Age</u>
Established as a County	1860	Year 1940	29,038	N/A
		Year 1950	35,493	N/A
		Year 1960	44,663	26.2
		Year 1970	58,263	24.4
Form of Government	Commission	Year 1980	76,016	27.6
		Year 1990	78,687	31.6
		Year 2000	95,802	33.2
		Year 2010	108,623	34.4
Commission Government Established	1865	Year 2020	117,922	37.3
Area in Square Miles	2,624			
Registered Voters	87,813			

Total County Government Employees:

	<u>Part-Time</u>	<u>Full-Time</u>
Officials and Managers	2	72
Professionals	57	227
Technical	23	82
Protective services	4	159
Paraprofessionals	9	20
Administrative support	140	235
Skilled craft	1	31
Service and maintenance	10	33
	<u>246</u>	<u>859</u>

Miles of Rural Roads:

There are approximately 1,500 miles of rural roads open to the public within Missoula County.

Police Protection:

	<u>City Police</u>	<u>County Sheriff</u>
Stations	2	1
Officers	117	59
Detention Facility	0	1
Detention Officers	0	108

Fire Protection:

	<u>City Fire</u>	<u>Missoula Rural Fire</u>
Stations	5	5
Full-time employees	100	59
Volunteers	0	24
Fire hydrants	1607	2100
Fire vehicles	17	33

Note: There are nine other fire districts with approximately 180 regular and volunteer firefighters in outlying areas of Missoula County.

MISSOULA COUNTY, MONTANA

MISCELLANEOUS STATISTICAL DATA

Educational Facilities:

Public Schools 2021-2022

	Number	Enrolled
Elementary (District 1)	13	5,331
Elementary (Other Districts)	12	4,463
High Schools (MCHS)	4	3,717
High Schools (Other Districts)	1	457
Trade and technical	1	1,804
University	1	10,096

Private Schools 2021-2022

	City Fire	Missoula Rural Fire
Elementary	11	805
High School	4	263
Home School	158	315

Special Education: programs within school districts and community services.

Health Care Facilities:

Hospitals:	2
Beds	364
Clinics	36
Nursing Homes:	8
Beds	800
Assisted Living Facilities	20
Physicians	275
Chiropractors	47
Dentists	55
Medical Therapists	130
Registered and Practical Nurses	1,053

Community Facilities:

Public libraries:

Branch facilities	7
Volumes	251,626
Audios	25,684
Videos	22,609
Other	225,443
Annual circulation	1,023,203

Churches:

Protestant	84
Catholic	6
Other	16

Restaurants	432
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Hotels/motels:	70
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Rooms	3,255
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Shopping Centers	12
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Indoor Shopping Mall (105 stores)	1
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Day Care Centers	52
------------------	----

Recreation and Cultural:

Swimming Pools	Private - 5	Public - 4
Golf Courses	Private - 2	7
Health Clubs		16
Tennis Courts		30
Bowling Centers		1
Parks		91
Movie Theaters	4 Theaters	16 Screens
Ski Areas		1
Theatrical Playhouses		8
Museums		11
Art Galleries		24
Symphonies/Orchestras		4

County of Missoula, Montana

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2022



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

**Board of County Commissioners
Missoula 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 Missoula County, Montana (County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Board of County Commissioners
Missoula County, Montana
Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pittsburgh, Pennsylvania
June 28, 2024



**Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance**

**Board of County Commissioners
Missoula County, Montana**

Report on Compliance for the Major Federal Programs

Qualified and Unmodified Opinions

We have audited Missoula County, Montana's (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's financial statements include the operations of the Missoula Aging Services and the Partnership Health Center, which received \$2,745,064 and \$8,445,703, respectively, in federal awards, of which \$2,745,064 and \$1,502,417, respectively, are not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include all the operations of the Missoula Aging Services and the Partnership Health Center, because the component units completed separate audits in accordance with the Uniform Guidance.

Qualified Opinion on COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) and BRIC: Building Resilient Infrastructure and Communities (ALN 97.047)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) and BRIC: Building Resilient Infrastructure and Communities (ALN 97.047) for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Board of County Commissioners
Missoula County, Montana
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on the COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) as described in finding number 2022-003 for Reporting.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to the program.

Matters Giving Rise to Qualified Opinion on the BRIC: Building Resilient Infrastructure and Communities (ALN 97.047) Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding BRIC: Building Resilient Infrastructure and Communities (ALN 97.047) Program as described in finding number 2022-004 for Subrecipient Monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to the program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the

Board of County Commissioners
Missoula County, Montana
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be material weaknesses.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance

Board of County Commissioners
Missoula County, Montana
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.

Pittsburgh, Pennsylvania
June 28, 2024

MISSOULA COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles.

2. Internal control over financial reporting:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

3. Noncompliance material to financial statements noted? ☐ yes ☒ no

4. Internal control over major programs:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

5. Type of auditor's report issued on compliance for major programs: Qualified for COVID-19 Coronavirus State and Local Fiscal Recovery Funds and BRIC: Building Resilient Infrastructure and Communities, Unmodified for each of the other major federal programs.

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? ☒ yes ☐ no

7. Major Programs:

<u>Federal ALN</u>	<u>Name of Federal Program or Cluster</u>
20.933	National Infrastructure Investments
93.224 and 93.527	Health Center Program Cluster
97.036	Disaster Grants – Public Assistance
97.047	BRIC: Building Resilient Infrastructure and Communities
21.019	COVID-19 Coronavirus Relief Fund
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? ☐ yes ☒ no

MISSOULA COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

- II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

Finding 2022-001 – Internal Control over Financial Reporting and Account Adjustments including the Schedule of Expenditures of Federal Awards

Condition: Internal controls were not in place to ensure accuracy of the financial statements, which resulted in material adjustments that were identified by the auditors in order for the financial statements to be prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). Adjustments were identified as being required based on the auditor's review of the trial balance information provided for audit. Adjustments identified to management included: restatement of beginning of year net position and fund balance, recording of accounts receivable, recording of revenues, reducing accrued interest payable, recording of expenditures, recording of interest revenue, adjust accounts payable, and adjust loans receivable. These adjustments were necessary to properly reflect current year operations and balances as of the year-end. In addition, material adjustments to the Schedule of Expenditures of Federal Awards were needed to correctly report federal expenditures including adding expenditures of \$779,903 for COVID-19 Coronavirus Relief Fund (ALN 21.019) and adding expenditures of \$6,943,286 for the Health Center Program Cluster (ALN 93.224 and ALN 93.527).

Management does review and accept the financial statements prior to their final issuance, and adjustments required were provided by management to the auditors based on preliminary identification by the auditors and subsequent discussions with management.

Criteria: Auditing standards place emphasis on determining an entity's ability to fully prepare their own external financial statements, including the posting of all adjustments necessary to present GAAP financials and evaluating the need for all necessary financial statement disclosures. Reliance on auditors to ensure comprehensive financial reporting is considered to be an internal control deficiency.

Missoula County, Montana (County) should have in place an internal control system relative to federal awards that is designed to provide reasonable assurance regarding reliability of financial reporting. The schedule is required to include, at a minimum: 1) individual federal programs by federal agency; 2) the name of the pass-through entity and the identifying number assigned by the pass-through entity; 3) the total federal awards expended for each individual federal program and; 4) total amount provided to subrecipients from each federal program.

Cause: Internal controls were not in place to ensure that the County reconciled some of its balance sheet accounts, including cash, accounts receivable, accounts payable, and accrued interest to the general ledger, and did not post necessary adjustments for balances to be recorded in accordance with GAAP. In addition, the procedures in place to ensure that all federal awards are being monitored or accurately reported on the schedule of expenditures of federal awards were not followed.

MISSOULA COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

Effect: Significant adjustments were required to be recorded in order for the financial statements to be prepared in accordance with GAAP. Also, the schedule of expenditures of federal awards provided for the audit was not a complete summary of federal expenditures and material adjustments were required.

Recommendation: We recommend that management evaluate their internal controls over the financial reporting process and ensure that an individual is assigned to reconcile balance sheet accounts on a monthly, quarterly, and annual basis. We also recommend that a second individual be assigned to review the reconciliations and ensure that the financial statements are prepared in accordance with GAAP. Also, the County should follow the procedures to ensure that all federal awards are being monitored and accurately reported on the schedule of expenditures of federal awards.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with this finding. See separate Corrective Action Plan.

Finding 2022-002 – Internal Control over Non-Union Employees Pay Rate Support

Condition: The County's internal control procedures for employees who are not covered by union agreements were not followed. Per review of the procedures, pay rates for employees who are not covered by union agreements are approved and documented in the employee personnel files. During the audit testing, we noted that approved pay rate support for four of 24 non-union employees was not maintained in the employee personnel files, and one of 24 non-union employee's pay rate was not within their position range per the Non-Union Matrix support and no support could be obtained authorizing the pay rate exception.

Criteria: A strong internal control structure over payroll requires that the controls in place be followed to ensure that non-union employees are being paid the approved pay rates and the approved pay rates are maintained in the employee personnel files.

Cause: Internal controls were not being followed for employees who are not covered by union agreements to ensure the approved pay rate is documented in the employee personnel files.

Effect: Approved pay rate support for five non-union employees could not be obtained. Without approved pay rate support, the County's employees could be paid inaccurate rates.

Recommendation: We recommend that the internal control procedures for employees who are not covered by union agreements be followed and ensure all approved pay rates are documented in the employee personnel files.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with this finding. See separate Corrective Action Plan.

MISSOULA COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

III. Findings and questioned costs for federal and awards.

Finding 2022-003 – Reporting

U.S. Department of Treasury

COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) – ALN 21.027

Reporting

Condition: The internal control system to ensure that the Project and Expenditure Report submitted to Treasury was accurate was not operating effectively. The County reported total expenditures on the Quarter 2 2022 Project and Expenditure Report of \$4,196,958 and reported expenditures on the schedule of expenditures of federal awards of \$4,909,868.

Criteria: Quarterly reports are required to be accurate and include all activity of the reporting period, supported by the applicable accounting records, and fairly presented in accordance with Treasury requirements. The reports are to include the current period expenditures, as well as the cumulative expenditures related to the projects.

Cause: Internal controls in place to ensure that the quarterly reports were completed accurately were not adequate.

Effect: The quarterly reports submitted to Treasury do not contain information supported by the accounting records of the County.

Questioned Costs: Unknown.

Identification as a Repeat Finding: This is not a repeat finding from the prior audit.

Recommendation: We recommend the County implement a procedure to ensure that all required quarterly reports are completed accurately, and verify that the expenditures agree to the amounts reported in the general ledger and schedule of expenditures of federal awards. In addition, we recommend that the County ensure proper correction of previously submitted reports.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with this finding. See separate Corrective Action Plan.

MISSOULA COUNTY, MONTANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

Finding 2022-004 – Subrecipient Monitoring

U.S. Department of Homeland Security

Montana Department of Disaster and Emergency Services

BRIC: Building Resilient Infrastructure and Communities – ALN 97.047

Subrecipient Monitoring

Condition: There is no internal control system to perform subrecipient monitoring. The County has one subrecipient under this award and the total subaward is \$832,156. The County did not comply with the subrecipient monitor requirements including: identify the award and applicable requirements to the subrecipient, evaluate the subrecipient's risk of noncompliance for purpose of determining the appropriate subrecipient monitoring, and monitor the subrecipient.

Criteria: In accordance with 2 CFR 200.332, a pass-through entity (PTE) must: 1) clearly identify to the subrecipient the award and applicable requirements, 2) evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward, and 3) monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. In addition to procedures identified as necessary based upon the evaluation of the subrecipient risk or subrecipient monitoring, activities must include: a) reviewing financial and programmatic reports required by the PTE, b) following-up and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal awards provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means and c) issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the PTE.

Cause: The County does not have formal policies in place for subrecipient monitoring.

Effect: A failure to perform subrecipient monitoring could result in noncompliance with federal statutes, regulations, and the terms and conditions of the subaward, as well as adjustments to the County's own records.

Questioned Costs: Unknown

Identification as a Repeat Finding: This is not a repeat finding from the prior audit.

Recommendation: The County should adopt formal policies and procedures for subrecipient monitoring in accordance with the Uniform Guidance.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. See separate corrective action plan.

MISSOULA COUNTY, MONTANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2022

Finding 2021-001 – Internal Control Over Financial Reporting

Condition: Lack of familiarity with accounting principles generally accepted in the United States.

Criteria: Controls should be in place and operating effectively to ensure the financial statements are complete and accurate.

Status: Corrective action is not yet completed. See current year finding 2022-001.

Finding 2021-002 – Internal Control Over Schedule of Expenditures of Federal Awards

Condition: Poorly designed procedures and controls.

Criteria: Controls should be in place and operating effectively to ensure the schedule of expenditures of federal awards is complete and accurate.

Status: Corrective action is not yet completed. See current year finding 2022-001.

Finding 2021-003 – Allowable Costs and Activities and Subrecipient Monitoring U.S. Department of Treasury ALN #21.019 COVID-19 Coronavirus Relief Fund Allowable Costs and Activities and Subrecipient Monitoring

Condition: We identified noncompliance over allowable costs and activities and subrecipient monitoring in accordance with Uniform Guidance for the Coronavirus Relief Fund.

Current Status: Corrective action was taken regarding Allowable Costs and Activities. See Finding 2022-004 regarding Subrecipient Monitoring issues.

Finding 2021-004 – Reporting – Late Audit Submission (Repeat Finding)

Condition: Submission of the single audit reporting package and data collection form was not performed within the timeframe required under the Uniform Guidance.

Major programs affected by the late filing are as follows:

- ALN 21.019 COVID-19 Coronavirus Relief Fund
- ALN 93.268 Immunization Cooperative Agreement, and
- 97.036 COVID-19 Disaster Grants – Public Assistance.

Current Status: Upon further review of this finding, late reporting does not meet the criteria to be reported as a finding and, as such, the finding is considered resolved.