

MISSOULA COUNTY, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2021

Prepared by:

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MISSOULA, MONTANA 59802

PHONE: (406) 721-5700

March 10, 2023

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, 2021. 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 the Missoula County Development Authority, Larchmont Golf Course, Missoula Aging Services, the Missoula County Workers' Compensation Group Insurance Authority, 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 KCoe Isom, LLP. 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 Chair Juanita Vero, Josh Slotnick, and David Strohmaier.

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 spreadsheets, 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 spreadsheets to the CFO's office by a set date, where they are reviewed, modified and then returned to the departments. The departments then return the spreadsheets reviewed by Financial Services department on behalf of the CFO and if needed modifications or corrections are made before they are passed on to the budget team. The budget team is made up of the County Auditor, the Chief Administrative Officer, the Chief Operating Officer, the CFO, the Communications Director and two department heads selected at random annually. Their job is to examine each of the budgets ensuring they contribute to the overall goal of the current year's budget goals and assist the departments in presenting their program in the best light possible. 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 personnel, operations, and capital level within 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 declines 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 5, provides additional information on the economic environment in the County, as well as the highlights of the 2021 fiscal year and the challenges facing the 2022 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 20121, 79.30% was invested in the Short-Term Investment Pool, 4.97% was invested in U.S. government treasury and agency securities, 1.70% was invested in money market funds, 11.57% was invested in repurchase agreements, and 2.48% was other demand deposits and cash on hand. The average rate of return for fiscal year 2021 was 0.58% based on total investment income in the pool of approximately \$747,897 net of fees. The County's share for governmental funds was approximately \$429,487.

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.

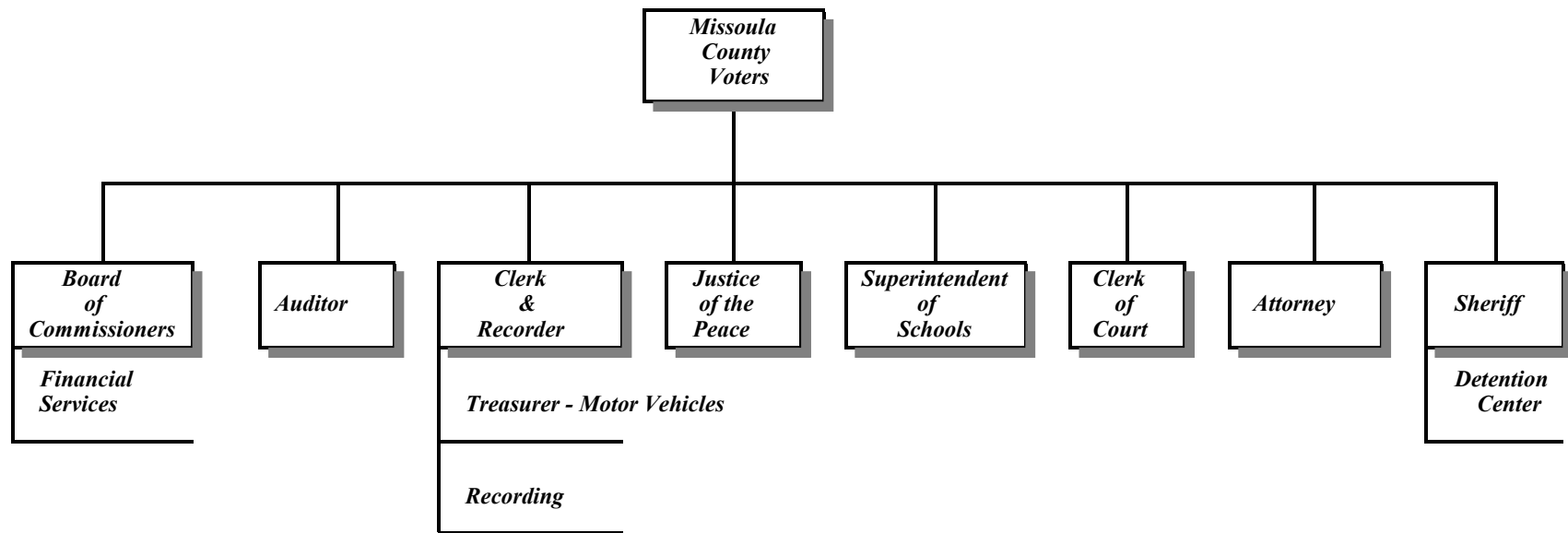
Acknowledgements – I would like to thank the Missoula County Financial Services Office: Teresa Graham, Jacque Harris, Dan Meyer, Jessica Overbaugh, and especially Michelle Denman for all their work and dedication. Thanks also to David Wall, the Missoula County Auditor, for his support and special thanks 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



MISSOULA COUNTY, MONTANA

List of Elected Officials as of June 30, 2021

Board of County Commissioners

Juanita Vero
Josh Slotnick
David Strohmaier

Auditor

David Wall

Clerk and Recorder - Treasurer

Tyler Gernant

Justice of the Peace

Alex Beal
Lanee Holloway

Superintendent of Schools

Erin Lipkind

Clerk of Court

Shirley E. Faust

County Attorney

Kirsten Pabst

Sheriff

T.J. McDermott

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FINANCIAL SECTION

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

The management of Missoula County offers this discussion and analysis of Missoula County's financial position and results of operations for the year ended June 30, 2021. 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, 2021, by \$87.8 million (net position) compared with a balance of \$104 million on June 30, 2020. Due primarily to pension related items, unrestricted net position was -\$25.2 million.
- The County's total net position decreased by \$23.9 million, representing a 24.9% decrease over 2020. This was primarily due to an increase of \$10 million in public health expenses. The County saw a \$26.6 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 \$53.6 million.
- At the end of the current fiscal year, unassigned fund balance for the general fund decreased to \$2.8 million from \$3 million or 12% of total general fund expenditures and other financing uses.

Missoula County's total debt increased by \$20,206,642 per note 5, which contributed to a net 14% increase in Long-term Liabilities, related to primary government activities. This increase was primarily due to a \$4,592,000 million increase in County debt to support the acquisition of lands to be designated as Open Space. In November 2020, the Fair Grounds Special District issued \$15,614,642 in Special Assessment Revenue Bonds to accommodate repairs and improvements to the Missoula County Fairgrounds.

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.
- 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 142.

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 and the Rural Special Improvement Maintenance Districts. 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, Health Insurance, Workers' Compensation, and Excess Loss. 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 31-35.

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 36-37.

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 38.

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 142. Statistical information that shows trends for periods up to ten years is also available beginning on page 234.

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, 2021, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$93.7 million (\$87.8 million in governmental activities and \$5.9 million in business-type activities). 80% 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 \$52,075,188.

The following table provides a summary of the County's net position for 2021:

	Governmental Activities		Business-Type Activities		Total	
Assets	2021	2020	2021	2020	2021	2020
Current & Other Assets	\$ 108,704,141	\$ 84,722,460	\$ 2,731,518	\$ 2,465,661	\$ 111,435,659	\$ 87,188,121
Capital Assets, Net	167,566,624	192,646,035	3,869,063	3,951,195	171,435,687	196,597,230
Total Assets	276,270,765	277,368,495	6,600,581	6,416,856	282,871,346	283,785,351
Deferred Outflows of Resources						
Deferred Charges on Refunding of Debt	16,425	21,118	-	-	16,425	21,118
Deferred Outflows of Resources-Pension	16,151,954	11,349,580	152,283	82,882	16,304,237	11,432,462
Deferred Outflows of Resources-OPEB	827,886	691,524	9,258	7,784	837,144	699,308
Total Deferred Outflows of Resources	16,996,265	12,062,222	161,541	90,666	17,157,806	12,152,888
Liabilities						
Current & Other Liabilities	11,566,902	8,902,146	130,954	119,383	11,697,856	9,021,529
Current Portion of Long-term Debt	20,916,864	20,765,520	28,622	24,316	20,945,486	20,789,836
Long-term Debt, Net of Current Portion	163,287,712	139,002,490	667,128	480,735	163,954,840	139,483,225
Total Liabilities	195,771,478	168,670,156	826,704	624,434	196,598,182	169,294,590
Deferred Inflows of Resources						
Deferred Assessments	5,160,344	6,084,490	-	-	5,160,344	6,084,490
Other Deferred Receipts	36,731	32,912	-	-	36,731	32,912
Deferred Inflows of Resources-Pensions	3,736,896	9,059,570	39,641	102,486	3,776,537	9,162,056
Deferred Inflows of Resources-OPEB	700,933	691,580	7,739	7,640	708,672	699,220
Total Deferred Outflows of Resources	9,634,904	15,868,552	47,380	110,126	9,682,284	15,978,678
Net Position						
Net Investment in Capital Assets	62,572,702	102,450,894	3,869,063	3,951,195	66,441,765	106,402,089
Restricted	50,475,143	40,007,840	1,600,045	1,670,853	52,075,188	41,678,693
Unrestricted	(25,187,197)	(37,566,725)	418,930	150,914	(24,768,267)	(37,415,811)
Total Net Position	\$ 87,860,648	\$ 104,892,009	\$ 5,888,038	\$ 5,772,962	\$ 93,748,686	\$ 110,664,971

The following table provides a summary of the changes in net position for 2021:

	Government Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues						
Charges for Services	\$ 24,047,833	\$ 20,261,387	\$ 2,468,244	\$ 2,153,245	\$ 26,516,077	\$ 22,414,632
Operating Grants and Contributions	30,322,804	10,302,629	33,906	10,399	30,356,710	10,313,028
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues	-	-	-	-	-	-
Property Taxes	60,616,298	56,852,090	-	-	60,616,298	56,852,090
Intergovernmental Revenue	6,618,183	6,492,872	-	-	6,618,183	6,492,872
Investment Earnings	119,432	1,429,705	7,113	34,819	126,545	1,464,524
Gains on Sale of Capital Assets	-	-	-	-	-	-
Miscellaneous	15,904,468	5,993,680	21,199	-	15,925,667	5,993,680
Total Revenues	137,629,018	101,332,363	2,530,462	2,198,463	140,159,480	103,530,826
Program Expenses						
General Government	24,100,797	16,503,276	-	-	24,100,797	16,503,276
Criminal Justice	8,194,481	6,774,248	-	-	8,194,481	6,774,248
Public Safety	33,614,664	28,669,235	-	-	33,614,664	28,669,235
Public Works	14,783,096	15,653,206	-	-	14,783,096	15,653,206
Public Health	23,452,066	9,458,870	-	-	23,452,066	9,458,870
Social & Economic Services	3,722,733	2,670,081	-	-	3,722,733	2,670,081
Culture & Recreation	45,988,143	7,496,018	-	-	45,988,143	7,496,018
Housing & Community Development	4,138,996	3,162,412	-	-	4,138,996	3,162,412
DS Principal	-	-	-	-	-	-
Interest and Fiscal Charges	3,525,870	3,461,493	-	-	3,525,870	3,461,493
Larchmont Golf Course	-	-	1,103,459	953,698	1,103,459	953,698
Rural Special Improvement Districts	-	-	1,306,814	797,163	1,306,814	797,163
Total Expenses	161,520,846	93,848,839	2,410,273	1,750,861	163,931,119	95,599,700
Change in Net Position before Transfers	(23,891,828)	7,483,524	120,189	447,602	(23,771,639)	7,931,126
Transfers	5,113	15,344	(5,113)	(15,344)	-	-
Capital Contributions	-	-	-	-	-	-
Change in Net Position	(23,886,715)	7,498,868	115,076	432,258	(23,771,639)	7,931,126
Net Position - Beginning of Year as Restated	111,747,364	97,393,142	5,772,962	5,340,704	117,520,326	102,733,846
Net Position - End of Year	\$ 87,860,649	\$ 104,892,010	\$ 5,888,038	\$ 5,772,962	\$ 93,748,687	\$ 110,664,972

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 2021, general government expenses comprised 14.92% (17.58% in 2020) of governmental activities. Total general government expenses increased in 2021, by \$7.6 Million (or 46.4%) from the prior year. The increase is primarily due to the increase in expenses to combat COVID 19.

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 5.07% of governmental activities in 2021 (versus 7.16% in 2020). Total expenses increased \$1.4 Million (or 20.72%) 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 20.81% of governmental activities in 2021 (versus 30.54% in 2020). Public safety expenses increased \$4,995,429 compared to 2020, (or 16.76%). The increase is primarily due to increased personnel costs associated with adding new deputies combined with increased operational and capital expenses in 2021.

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 9.15% of governmental activities in 2021 (versus 16.68% in 2020) and decreased -\$870,110 (or -7.93%) in expenses compared to 2020. The decrease was primarily due to decreases in road and bridge construction.

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 14.52% of governmental activities in 2021 (10.08% in 2020). Total public health expenses increased \$13,993,196 (or 60%) from 2020, primarily due to increased costs and activities related to the COVID 19 pandemic.

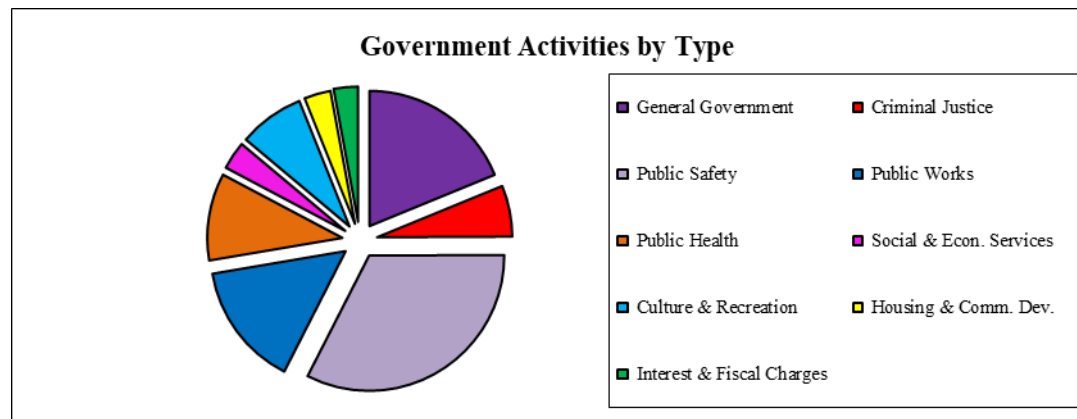
Social & Economic Services – the social and economic services function includes those programs that address the social and economic needs of the citizens of Missoula County. It includes Community Assistance, Aging, Child Daycare, and Mental Health. It also includes programs for the assistance of victims 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 2.30% of governmental activities in 2021, compared to 2.85% in 2020. Social and economic services expenses increased 1,052,652 (or 28%) over 2020 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 28.47% of governmental activities in 2021, compared to 7.99% in 2020. Culture and recreation expenses increased \$38,492,125 (or 84%) from 2020. This was primarily due to increased construction and operational costs related to Fair grounds construction in 2020.

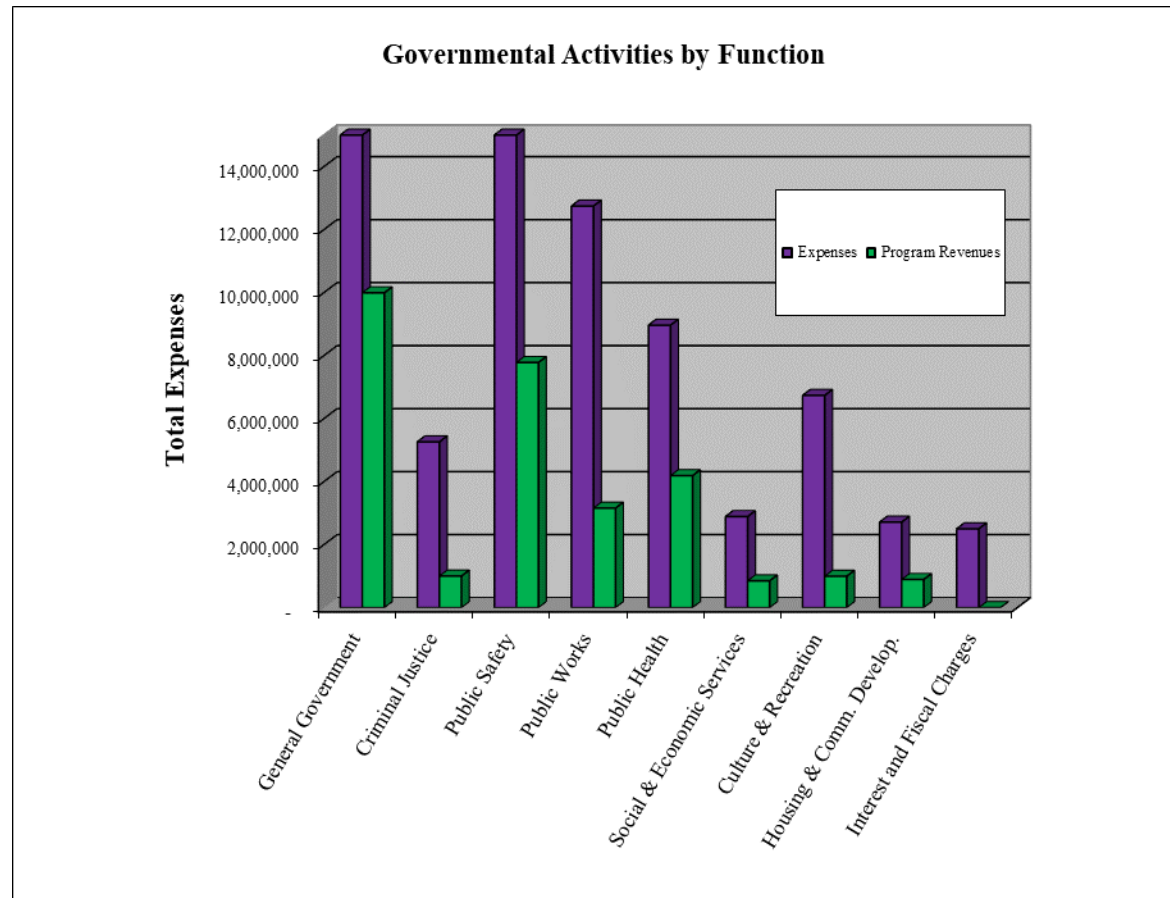
Housing & Community Development – this function includes Community and Planning Services, as well as specific grant programs, and the administration of federal and state community development dollars including the Open Space fund. These expenses comprised 2.56% of governmental activities in 2020, compared to 3.37% in 2020. Total expenses increased \$976,584 (or 24%) versus 2020 due to a higher enhanced programs to mitigate economic issues as a result of the COVID 19 pandemic.

Total governmental activities resulted in a decrease in net position totaling \$17 million. This decrease over 2020 is primarily due to an increase in program expenses of \$67,672,007, and an increase of \$36,296,655 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 \$115,076 in 2021, compared to an increase of \$432,258 in 2020.

Fund Level Financial Analysis

Governmental Funds

For the fiscal year ended June 30, 2021, the County's governmental funds reported combined fund balance totaling \$53,619,568 compared with \$49,965,041 in 2020. Approximately \$22.8 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 intergovernmental revenue had a combined increase in fund balances totaling \$3,801,949 for 2021. The increase is primarily from an increase in charges for services.

The General fund is the chief operating fund of the County. For fiscal year 2021, total fund balance decreased \$451,456 to \$2,891,350 of which \$2,848,794 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 8.9% of total expenditures compared to 16.02% in 2020. The 2021 budget was designed to recover some of the spend down in the previous year, property taxes were increased by \$1,105,359.

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 \$4,834,085 on June 30, 2021 (\$4,908,775 on June 30, 2020). Fund balance represents 20.09% (21.45% in 2020) of total expenditures. The fund balance decreased during the year by \$74,690, the 2021 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 \$2,288,339 on June 30, 2020 (\$2,434,026 at June 30, 2020), all of which is considered restricted for debt service. Fund balance represents 200.48% (208.01% in 2020) 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 cash receipts, disbursements, encumbrances, and certain receivables. During the year, the Board of County Commissioners amends the budget in accordance with state law. For fiscal year 2021, budget amendments resulted in increases in appropriations in the General fund budget by \$1,629,445. Significant budget variances in the General fund include:

- Office of Emergency Services received additional appropriations in the amount of \$83,387,760 for salaries in order to meet the needs presented by COVID-19.
- The Treasurer's Office received additional appropriations in the amount of \$283,487 for salaries and contracted services in order to meet the needs presented by COVID-19.
- Central Services received additional appropriations in the amount of \$102,573 for additional expenditures related to postage due to in-person services being halted and all work throughout the County occurred via mail, email, or phone.
- Operations costs were \$482,096 under budget due to lower than anticipated contracted service costs in Facilities Management, projects in Communications moving to the next fiscal year due to COVID-19, and projects in Financial Services moving to next fiscal year due to COVID-19.

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 \$174,848,383 on June 30, 2021 (\$91,441,089 on June 30, 2020). Capital asset activity is presented in Note 4 of the financial statements (page 55), as well as on pages 262 of the supplementary information. Significant activity in capital assets for 2021, includes:

- Purchase of technical equipment for General Government services totaling \$578,798.
- Purchase of technical equipment and vehicles for Public Safety totaling \$700,464.
- Purchase of new vehicles and equipment for Public Works totaling \$854,070.
- Weed building improvements totaling \$335,464.
- Fairground improvements totaling \$5,630,266.
- An increase of \$16,573,921 in Construction in Progress related to the new library facility.
- An increase of \$3,134,561 in construction in progress related to the Elections Center.
- A variety of road, bridge, and pathway projects in the amount of \$779,181.

Long-Term Debt

Long-Term Liabilities for Missoula County totaled \$179,014,174 at June 30, 2021 (\$155,285,547 at June 30, 2020). Total Long-Term Liabilities increased \$23,728,627. This increase was the result of a net increase in General Obligation Bonds and Loans in the amount of \$1,178,740, a net increase in Fairgrounds Special Assessment Bonds and Loans in the amount of \$9,143,436 Capital Leases Payable in the amount of \$356,740 Post-Employment Benefits of \$332,319 and a net increase in Net Pension Liability of \$13,770,700. Additional information regarding long-term debt can be found in Note 5 to the financial statements.

The following table shows outstanding debt by type:

Total Long-term Debt		
General Obligation Bonds and Loans	\$	75,187,909
Limited Obligation Bonds and Loans		6,950,005
Tax Increment Bonds		490
Fairgrounds Special Assessment		16,873,754
Special Assessment Bonds and Loans		6,392,000
Capital Lease Payable		8,839,185
Notes and Contracts Payable		1,331,317
Post-Employment Benefits		2,712,237
Compensated Absence Liability		6,761,940
Net Pension Liability		<u>53,475,793</u>
	\$	<u><u>179,014,140</u></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 3.5%, which is a slight increase from a rate of 3.1% a year ago.
- A property tax rate increase of 3.6% 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 2021.
- 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.

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MISSOULA COUNTY, MONTANA
Statement of Net Position
June 30, 2021
(Page 1 of 2)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Missoula Aging Services	Partnership Health Center
Assets					
Cash & Cash Equivalents	\$ 1,799,179	\$ 78,484	\$ 1,877,663	\$ 1,718,014	\$ 25,745,804
Cash with Fiscal Agents	6,463,774	-	6,463,774	-	-
Agency Funds Cash	-	-	-	1,733,160	-
Investments	83,093,100	3,135,448	86,228,548	2,961,346	-
Investment in Land Held for Resale	3,181,914	-	3,181,914	-	-
Property Taxes Receivable, net	2,859,353	-	2,859,353	-	-
RSID Receivable - Delinquent	57,622	40,181	97,803	-	-
RSID Receivable - Deferred	5,160,344	-	5,160,344	-	-
Accounts Receivable	1,222,839	-	1,222,839	902,830	2,190,753
Interest Receivable	47,432	(393)	47,039	-	-
Contributions Receivable	695,479	-	695,479	-	-
Loans & Notes Receivable, net	1,096,745	-	1,096,745	-	-
Other Receivables	-	-	-	-	476,077
Due (To) From Other Funds	(31,544)	61,700	30,156	-	-
Advances To (From) Other Funds	605,000	(605,000)	-	-	-
Advances to Component Units	1,265,000	-	1,265,000	-	-
Prepaid Costs	40,295	-	40,295	-	146,256
Inventory	1,147,609	21,098	1,168,707	-	1,021,404
Capital Assets - Non-depreciable	77,626,927	1,602,295	79,229,222	132,000	449,020
Capital Assets - Depreciable, net	89,939,697	2,266,768	92,206,465	1,064,099	13,027,842
Total Assets	<u>276,270,765</u>	<u>6,600,581</u>	<u>282,871,346</u>	<u>8,511,449</u>	<u>43,057,156</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding of Debt	16,425	-	16,425	-	-
Deferred Outflows of Resources - Pension	16,151,954	152,283	16,304,237	-	3,852,737
Deferred Outflows of Resources -					
Other Post Employment Benefits (OPEB)	827,886	9,258	837,144	-	267,073
Total Deferred Outflows of Resources	<u>\$ 16,996,265</u>	<u>\$ 161,541</u>	<u>\$ 17,157,806</u>	<u>\$ -</u>	<u>\$ 4,119,810</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Net Position (Continued)
June 30, 2021
(Page 2 of 2)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Missoula Aging Services	Partnership Health Center
Liabilities					
Accounts & Warrants Payable	\$ 6,068,485	\$ 85,656	\$ 6,154,141	\$ 387,321	\$ 545,646
Accrued Interest Payable	2,138,503	-	2,138,503	-	29,950
Accrued Payroll	3,359,914	45,298	3,405,212	321,675	963,019
Notes Payable	-	-	-	-	661,964
Advances From Other Funds	-	-	-	1,733,160	-
Deferred Tax Revenue	-	-	-	-	-
Advance from Primary Governments, net of Current Portion	-	-	-	-	-
Funds Held in Trust	99,273	-	99,273	-	-
Unearned Revenue	-	-	-	7,500	-
Liability for Sick & Vacation - Current Portion	4,170,624	-	4,170,624	-	1,390,329
Liability for Sick & Vacation, net of Current Portion	2,591,316	-	2,591,316	-	-
Liability for Claims - Current Portion	3,010,549	-	3,010,549	-	-
Liability for Claims, net of Current Portion	2,080,614	-	2,080,614	-	-
Liability for Other Post Employment Benefits (OPEB)	2,712,237	27,910	2,740,147	-	819,478
Long-term Liabilities:					
Net Pension Liability	53,475,793	659,271	54,135,064	-	16,413,357
Special Assessment with Government Commitment:					
Due Within One Year	1,091,888	-	1,091,888	-	-
Due in More Than One Year	16,867,866	-	16,867,866	-	-
Other - Due Within One Year	5,160,363	712	5,161,075	-	125,000
Other - Due in More Than One Year	92,944,053	7,857	92,951,910	-	1,415,000
Total Liabilities	195,771,478	826,704	196,598,182	2,449,656	22,363,743
Deferred Inflows of Resources					
Deferred Assessments	5,160,344	-	5,160,344	-	-
Other Deferred Receipts	36,731	-	36,731	-	-
Deferred Inflows of Resources - Pensions	3,736,896	39,641	3,776,537	-	631,328
Deferred Inflows of Resources - OPEB	700,933	7,739	708,672	-	218,144
Total Deferred Inflows of Resources	9,634,904	47,380	9,682,284	-	849,472
Net Position					
Net Investment in Capital Assets	166,581,373	3,869,063	170,450,436	1,196,099	11,917,454
Restricted:					
Criminal Justice	490,420	-	490,420	-	-
Public Safety	7,495,177	-	7,495,177	-	-
Public Works	7,243,794	-	7,243,794	-	-
Public Health	938,386	-	938,386	-	263,513
Social & Economic Services	610,028	-	610,028	-	-
Culture & Recreation	1,327,902	-	1,327,902	-	-
Housing & Community Development	966,959	-	966,959	-	-
Debt Service	9,484,690	-	9,484,690	-	-
Capital Projects	9,589,175	-	9,589,175	-	-
Other Purposes	12,328,612	-	12,328,612	-	-
RSID Maintenance	-	1,600,045	1,600,045	-	-
Aging Programs	-	-	-	1,478,185	-
Unrestricted	(129,195,868)	418,930	(128,776,938)	3,387,509	11,782,784
Total Net Position	\$ 87,860,648	\$ 5,888,038	\$ 93,748,686	\$ 6,061,793	\$ 23,963,751

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Activities
For Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position				
		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	\$ 24,100,769	\$ 9,966,519	\$ 3,774,602	\$ -	\$ (10,359,648)	\$ -	\$ (10,359,648)	\$ -	\$ -
Criminal Justice	8,194,466	455,806	754,343	-	(6,984,317)	-	(6,984,317)	-	-
Public Safety	33,614,603	6,252,904	1,972,259	-	(25,389,440)	-	(25,389,440)	-	-
Public Works	14,783,071	5,020,282	2,463,076	-	(7,299,713)	-	(7,299,713)	-	-
Public Health	23,452,024	1,937,245	18,612,167	-	(2,902,612)	-	(2,902,612)	-	-
Social & Economic Services	3,722,724	32,728	1,086,683	-	(2,603,313)	-	(2,603,313)	-	-
Culture & Recreation	45,988,324	235,936	812,567	-	(44,939,821)	-	(44,939,821)	-	-
Housing & Community Development	4,138,985	146,413	847,107	-	(3,145,465)	-	(3,145,465)	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	3,525,870	-	-	-	(3,525,870)	-	(3,525,870)	-	-
Total Governmental Activities	161,520,836	24,047,833	30,322,804	-	(107,150,199)	-	(107,150,199)	-	-
Business-type Activities:									
Larchmont Golf Course	1,103,459	1,227,063	16,009	-	-	139,613	139,613	-	-
Rural Special Improvement Districts	1,306,814	1,241,181	17,897	-	-	(47,736)	(47,736)	-	-
Total Business-type Activities	2,410,273	2,468,244	33,906	-	-	91,877	91,877	-	-
Total Primary Government	\$ 163,931,109	\$ 26,516,077	\$ 30,356,710	\$ -	(107,150,199)	91,877	(107,058,322)	-	-
Component Units:									
Missoula Aging Services	\$ 5,563,668	\$ 1,175,297	\$ 4,758,416	\$ -				370,045	-
Partnership Health Center	36,940,373	30,124,812	9,584,649	-				-	2,769,088
Total component units	\$ 42,504,041	\$ 31,300,109	\$ 14,343,065	\$ -				370,045	2,769,088
General Revenues:									
Property Taxes					60,616,298	-	60,616,298	-	-
Intergovernmental Revenue - Unrestricted					6,618,183	-	6,618,183	-	-
Investment Earnings					119,432	7,113	126,545	439,628	12,159
Sale of Capital Assets					-	-	-	-	-
Miscellaneous Revenues					15,904,468	21,199	15,925,667	-	3,202,208
Transfers					5,113	(5,113)	-	-	-
Contributed Capital					-	-	-	-	-
Total General Revenues & Transfers					83,263,494	23,199	83,286,693	439,628	3,214,367
Change in Net Position					(23,886,705)	115,076	(23,771,629)	809,673	5,983,455
Net Position - Beginning of Year					104,892,009	5,772,962	110,664,971	5,252,120	17,980,296
Error in FY20 ACFR									
Restatement					6,855,355	-	6,855,355	-	-
Net Position - Beginning of Year as Restated					111,747,364	5,772,962	117,520,326	5,252,120	17,980,296
Net Position - End of Year					\$ 87,860,659	\$ 5,888,038	\$ 93,748,697	\$ 6,061,793	\$ 23,963,751

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Balance Sheet
Governmental Funds
June 30, 2021
(Page 1 of 4)

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act
Assets					
Cash & Cash Equivalents	\$ 60,387	\$ 63,677	\$ 89,166	\$ -	\$ 235,927
Cash with Fiscal Agents	-	-	-	-	-
Investments	2,391,019	2,521,257	3,362,187	-	9,341,448
Investment in Land Held for Resale	-	-	-	-	-
Property Taxes Receivable, net	594,056	459,487	192,957	47,192	-
RSID Receivable:					
Delinquent	-	-	-	-	-
Deferred	-	-	-	-	-
Accounts Receivable	732,320	14,470	-	1,002	-
Interest Receivable	-	-	-	-	-
Loans & Notes Receivable	20,379	-	48,270	-	-
Due From Other Funds	3,378,759	-	-	-	-
Advances To Other Funds	-	-	-	-	-
Advances To Component Units	-	-	-	-	-
Prepaid Costs	-	-	-	-	-
Inventory	42,556	-	-	-	-
Total Assets	<u>\$ 7,219,476</u>	<u>\$ 3,058,891</u>	<u>\$ 3,692,580</u>	<u>\$ 48,194</u>	<u>\$ 9,577,375</u>
Liabilities					
Accounts & Warrants Payable	\$ 2,734,182	109,325	\$ 151,371	\$ 60,789	\$ -
Accrued Interest Payable	-	-	-	-	-
Accrued Payroll	785,849	421,858	534,118	714,421	-
Due To Other Funds	-	-	-	853,588	-
Funds Held in Trust	99,273	-	-	-	-
Deferred Tax Revenue	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>3,619,304</u>	<u>531,183</u>	<u>685,489</u>	<u>1,628,798</u>	<u>-</u>
Deferred Inflows of Resources					
Deferred Taxes and Assessments	594,056	459,487	192,957	47,192	-
Other Deferred Receipts	114,766	-	48,270	-	-
Total Deferred Inflows	<u>\$ 708,822</u>	<u>\$ 459,487</u>	<u>\$ 241,227</u>	<u>\$ 47,192</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Balance Sheet (Continued)
Governmental Funds
June 30, 2021
(Page 2 of 4)

	<u>General</u>	<u>Public Safety Sheriff</u>	<u>Public Safety Detention</u>	<u>Health</u>	<u>Cares Act</u>
Fund Balances					
Nonspendable	\$ 42,556	\$ -	\$ -	\$ -	\$ -
Restricted	-	2,068,221	1,440,964	-	-
Committed	-	-	1,324,900	-	9,577,375
Assigned	-	-	-	-	-
Unassigned	2,848,794	-	-	(1,627,796)	-
Total Fund Balance	<u>2,891,350</u>	<u>2,068,221</u>	<u>2,765,864</u>	<u>(1,627,796)</u>	<u>9,577,375</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 7,219,476</u></u>	<u><u>\$ 3,058,891</u></u>	<u><u>\$ 3,692,580</u></u>	<u><u>\$ 48,194</u></u>	<u><u>\$ 9,577,375</u></u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Balance Sheet
Governmental Funds
June 30, 2021
(Page 3 of 4)

	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Assets				
Cash & Cash Equivalents	\$ 286,132	\$ 42,206	\$ 782,738	\$ 1,560,233
Cash with Fiscal Agents	-	718,749	5,745,025	6,463,774
Investments	11,329,317	1,671,132	31,006,496	61,622,856
Investment in Land Held for Resale	-	-	3,181,914	3,181,914
Property Taxes Receivable, net	-	-	1,520,060	2,813,752
RSID Receivable:				
Delinquent	-	57,622	-	57,622
Deferred	-	5,160,344	-	5,160,344
Accounts Receivable	-	-	241,026	988,818
Interest Receivable	-	-	-	-
Loans & Notes Receivable	-	-	1,028,096	1,096,745
Due From Other Funds	-	-	1,837,827	5,216,586
Advances To Other Funds	-	-	605,000	605,000
Advances To Component Units	-	-	1,265,000	1,265,000
Prepaid Costs	-	-	-	-
Inventory	-	-	1,105,053	1,147,609
Total Assets	<u>\$ 11,615,449</u>	<u>\$ 7,650,053</u>	<u>\$ 48,318,235</u>	<u>\$ 91,180,253</u>
Liabilities				
Accounts & Warrants Payable	\$ -	\$ -	\$ 2,929,773	\$ 5,985,440
Accrued Interest Payable	-	143,748	1,994,755	2,138,503
Accrued Payroll	-	-	789,656	3,245,902
Due To Other Funds	-	-	4,424,697	5,278,285
Funds Held in Trust	-	-	-	99,273
Deferred Tax Revenue	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>143,748</u>	<u>10,138,881</u>	<u>16,747,403</u>
Deferred Inflows of Resources				
Deferred Taxes and Assessments	-	5,217,966	1,520,060	8,031,718
Other Deferred Receipts	11,615,449	-	1,003,079	12,781,564
Total Deferred Inflows	<u>\$ 11,615,449</u>	<u>\$ 5,217,966</u>	<u>\$ 2,523,139</u>	<u>\$ 20,813,282</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Balance Sheet (Continued)
Governmental Funds
June 30, 2021
(Page 4 of 4)

	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Fund Balances				
Nonspendable	\$ -	\$ -	\$ 1,105,053	\$ 1,147,609
Restricted	-	2,288,339	23,864,337	29,661,861
Committed	-	-	7,387,070	18,289,345
Assigned	-	-	7,362,035	7,362,035
Unassigned	-	-	(4,062,280)	(2,841,282)
Total Fund Balance	-	2,288,339	35,656,215	53,619,568
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 11,615,449</u>	<u>\$ 7,650,053</u>	<u>\$ 48,318,235</u>	<u>\$ 91,180,253</u>

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

Governmental fund balance reported above in the Governmental Funds Balance Sheet.	\$ 53,619,568
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	167,566,624
Deferred charges on debt refunding used in governmental activities are not financial resources and, therefore, are not reported in the funds.	16,425
Notes receivable and certain accounts receivable are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	12,781,564
Taxes receivable are not recorded as revenue until they are received and, therefore, are deferred in the funds.	2,813,752
Delinquent RSID receivables are not recorded as revenue until they are received and, therefore, are deferred in the funds.	57,622
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.	17,286,566
Liabilities not due and payable in the current period and, therefore, not reported in the funds:	
Net Deferred Inflows/Outflows Activity	10,104,880
Compensated Absences	(6,706,264)
Post Employment Benefits	(2,450,304)
Pensions	(51,165,615)
Long-term liabilities, including bonds payable	(116,064,170)
Net Position of governmental activities	<u>\$ 87,860,648</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 1 of 2)

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act
Revenues:					
Property Taxes	\$ 14,390,795	\$ 8,729,948	\$ 6,602,763	\$ 1,029,632	\$ -
Licenses & Permits	273,526	58,154	-	226,406	-
Intergovernmental Revenue	4,487,974	524,443	470,177	5,572,161	12,510,435
Charges for Services	3,142,916	465,895	5,724,743	911,309	-
Fines & Forfeitures	348,817	-	16,437	-	-
Investment Earnings	112,911	293	1,226	-	-
Private & Local Grants	-	-	-	85,939	-
Miscellaneous Revenue	747,414	100,833	764,730	7,434	-
Total Revenues	<u>23,504,353</u>	<u>9,879,566</u>	<u>13,580,076</u>	<u>7,832,881</u>	<u>12,510,435</u>
Expenditures:					
Current Operations:					
General Government	12,953,131	-	-	-	-
Criminal Justice	5,199,598	-	-	-	-
Public Safety	5,991,940	9,443,727	14,528,106	-	-
Public Works	279,593	-	-	-	-
Public Health	-	-	-	14,799,462	3,791,996
Social & Economic Services	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Housing & Community Development	-	-	-	-	-
Capital Outlay	173,922	16,320	67,109	52,262	-
Debt Service:					
Principal	76,495	-	-	-	-
Interest and Fiscal Charges	9,689	-	-	-	-
Total Expenditures	<u>24,684,368</u>	<u>9,460,047</u>	<u>14,595,215</u>	<u>14,851,724</u>	<u>3,791,996</u>
Excess (deficiency) of Revenue over (under) Expenditures	<u>(1,180,015)</u>	<u>419,519</u>	<u>(1,015,139)</u>	<u>(7,018,843)</u>	<u>8,718,439</u>
Other Financing Sources (uses):					
Transfer In	2,817,299	701,799	1,499,257	5,556,119	-
Transfer Out	(2,088,740)	(778,425)	(901,701)	(6,500)	(5,977,251)
Issuance of Debt	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>728,559</u>	<u>(76,626)</u>	<u>597,556</u>	<u>5,549,619</u>	<u>(5,977,251)</u>
Net Change in Fund Balances	<u>(451,456)</u>	<u>342,893</u>	<u>(417,583)</u>	<u>(1,469,224)</u>	<u>2,741,188</u>
Fund Balances - Beginning of Year	3,325,357	1,725,328	3,183,447	(158,572)	-
Change in Inventory Reserves	(1,719)	-	-	-	-
Change in Accounting Principle	-	-	-	-	-
Reclassifications	19,168	-	-	-	6,836,187
Fund Balances - Beginning of Year as Restated	<u>3,342,806</u>	<u>1,725,328</u>	<u>3,183,447</u>	<u>(158,572)</u>	<u>6,836,187</u>
Fund Balances - End of Year	<u>\$ 2,891,350</u>	<u>\$ 2,068,221</u>	<u>\$ 2,765,864</u>	<u>\$ (1,627,796)</u>	<u>\$ 9,577,375</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 2 of 2)

	American Rescue Plan	RSID Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property Taxes	\$ -	\$ 995,723	\$ 29,055,956	\$ 60,804,817
Licenses & Permits	-	-	1,135,084	1,693,170
Intergovernmental Revenue	-	-	10,933,656	34,498,846
Charges for Services	-	-	5,643,606	15,888,469
Fines & Forfeitures	-	-	43,123	408,377
Investment Earnings	-	-	(43,613)	70,817
Private & Local Grants	-	-	251,585	337,524
Miscellaneous Revenue	-	-	2,226,006	3,846,417
Total Revenues	-	995,723	49,245,403	117,548,437
Expenditures:				
Current Operations:				
General Government	-	-	1,602,662	14,555,793
Criminal Justice	-	-	1,989,769	7,189,367
Public Safety	-	-	328,610	30,292,383
Public Works	-	120	11,202,175	11,481,888
Public Health	-	-	2,684,130	21,275,588
Social & Economic Services	-	-	3,389,693	3,389,693
Culture & Recreation	-	-	6,066,880	6,066,880
Housing & Community Development	-	-	3,899,064	3,899,064
Capital Outlay	-	-	18,641,126	18,950,739
Debt Service:				
Principal	-	871,860	10,638,814	11,587,169
Interest and Fiscal Charges	-	269,430	3,833,861	4,112,980
Total Expenditures	-	1,141,410	64,276,784	132,801,544
Excess (deficiency) of Revenue over (under) Expenditures	-	(145,687)	(15,031,381)	(15,253,107)
Other Financing Sources (uses):				
Transfer In	-	-	8,385,348	18,959,822
Transfer Out	-	-	(11,526,213)	(21,278,830)
Issuance of Debt	-	-	18,170,000	18,170,000
Premium on Issuance of Debt	-	-	3,056,642	3,056,642
Sale of Capital Assets	-	-	-	-
Total other financing sources (uses)	-	-	18,085,777	18,907,634
Net Change in Fund Balances	-	(145,687)	3,054,396	3,654,527
Fund Balances - Beginning of Year	-	2,434,026	32,404,866	42,914,452
Change in Inventory Reserves	-	-	196,953	195,234
Change in Accounting Principle	-	-	-	-
Reclassifications	-	-	-	6,855,355
Fund Balances - Beginning of Year as Restated	-	2,434,026	32,601,819	49,965,041
Fund Balances - End of Year	\$ -	\$ 2,288,339	\$ 35,656,215	\$ 53,619,568

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For Fiscal Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities (page 23) are different because:

Net change in fund balances - total governmental funds (page 29)	\$ 3,654,527
Governmental funds report capital outlays as expenditures and proceeds from sales as revenues. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense and gain or loss is reported upon sale or disposal.	
Expenditures for capital assets	(20,165,211)
Current year depreciation	(4,914,200)
Gain or loss on disposal of capital assets	-
	<u>(25,079,411)</u>
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.	(136,255)
The issuance of notes receivable consumes the current financial resources of governmental funds, while payments received on notes receivable provide current financial resources. Neither transaction, however, has any effect on net position.	11,608,431
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	(18,170,000)
Principal payments on long-term debt	11,587,169
Interest Payable	-
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.	(2,469,532)
The increase in expenses due to the increase in the liability for compensated absences reported in the statement of activities do not provide current financial resources and, therefore, are not reported in the governmental funds.	(578,584)
The increase in expenses due to the increase in the liability for post employment benefits reported in the statement of activities do not provide current financial resources and, therefore, are not reported in the governmental funds.	(195,574)
The decrease in expenses due to the decrease in the liability for pension benefits and related contribution revenue reported in the statement of activities do not provide current financial resources and, therefore, are not reported in the governmental funds.	
On-behalf state revenue	2,020,668
Pension expense	(5,666,320)
The increase in expenses due to the change in inventory reported in the statement of activities does not provide current financial resources and, therefore, are not reported in the governmental funds.	195,234
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(657,058)</u>
Change in net position of governmental activities (page 23)	<u>\$ (23,886,705)</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Net Position
Proprietary Funds
June 30, 2021
(Page 1 of 2)

	Business-Type Activities - Enterprise Funds			Governmental Activities -
	Major Fund	Nonmajor Fund		Internal
	Larchmont Golf Course	RSID Funds	Total	Service Funds
Assets				
<i>Current Assets:</i>				
Cash & Cash Equivalents	\$ 30,560	\$ 47,924	\$ 78,484	\$ 238,946
Investments	1,237,914	1,897,534	3,135,448	21,470,244
Taxes Receivable, net	-	-	-	45,601
RSID Receivable - Delinquent	-	40,181	40,181	-
Accounts Receivable, net	-	-	-	2,332
Interest Receivable	-	(393)	(393)	47,432
Prescription Rebates Receivable	-	-	-	231,689
Contributions Receivable	-	-	-	694,414
Reinsurance Receivable	-	-	-	1,065
Due From Other Funds	61,700	-	61,700	30,155
Prepaid Costs	-	-	-	40,295
Inventory	21,098	-	21,098	-
Total Current Assets	1,351,272	1,985,246	3,336,518	22,802,173
<i>Noncurrent Assets:</i>				
Capital Assets - non-depreciable	1,049,212	553,083	1,602,295	-
Capital Assets - depreciable, net	1,072,398	1,194,370	2,266,768	151,477
Total Noncurrent Assets	2,121,610	1,747,453	3,869,063	151,477
Total Assets	3,472,882	3,732,699	7,205,581	22,953,650
Deferred Outflows of Resources:				
Deferred Outflows of Resources - Pension	70,774	81,509	152,283	542,272
Deferred Outflows of Resources - Other Post Employment Benefits	4,036	5,222	9,258	42,362
Total Deferred Outflows of Resources	\$ 74,810	\$ 86,731	\$ 161,541	\$ 584,634

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Net Position
Proprietary Funds
June 30, 2021
(Page 2 of 2)

	Business-Type Activities - Enterprise Funds			Governmental
	Major Fund	Nonmajor Fund		Activities -
	Larchmont Golf Course	RSID Funds	Total	Internal Service Funds
Liabilities				
<i>Current Liabilities:</i>				
Accounts & Warrants Payable	\$ 20,315	\$ 65,341	\$ 85,656	\$ 83,045
Accrued Payroll	29,190	16,108	45,298	114,012
Contributions Paid in Advance	-	-	-	36,731
Due To Other Funds	-	-	-	-
Advances Payable, Current Portion	50,000	-	50,000	-
Notes Payable, Current Portion	-	712	712	-
Liability for Sick & Vacation	-	-	-	55,676
Liability for Claims, Current Portion	-	-	-	3,010,549
Total Current Liabilities	99,505	82,161	181,666	3,300,013
<i>Noncurrent Liabilities:</i>				
Advances Payable, Net of Current Portion	555,000	-	555,000	-
Notes Payable, Net of Current Portion	-	7,857	7,857	-
Liability for Claims, Net of Current Portion	-	-	-	2,080,614
Net Pension Liability	312,027	347,244	659,271	2,310,178
Net OPEB Liability	10,947	16,963	27,910	140,917
Total Noncurrent Liabilities	877,974	372,064	1,250,038	4,531,709
Total Liabilities	977,479	454,225	1,431,704	7,831,722
Deferred Inflows of Resources:				
Deferred Inflows of Resources - Pensions	26,285	13,356	39,641	88,859
Deferred Inflows of Resources - Other Post Employment Benefits	3,388	4,351	7,739	36,425
Total Deferred Inflows of Resources	29,673	17,707	47,380	125,284
Net Position				
Net Investment in Capital Assets	2,121,610	1,747,453	3,869,063	151,477
Restricted - RSID Maintenance	-	1,600,045	1,600,045	-
Unrestricted	418,930	-	418,930	15,429,801
Total Net Position	\$ 2,540,540	\$ 3,347,498	\$ 5,888,038	\$ 15,581,278

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Major Fund	Non-Major Fund		
	Larchmont Golf Course	RSID Funds	Total	
Operating Revenues:				
Special Assessments	\$ -	\$ 1,204,970	\$ 1,204,970	\$ -
Charges for Services	1,227,063	36,211	1,263,274	16,630,264
Rental Income	-	-	-	7,405
Rebates	-	-	-	449,620
On-behalf State Pension Revenue	16,009	17,897	33,906	119,066
Total Operating Revenues	<u>1,243,072</u>	<u>1,259,078</u>	<u>2,502,150</u>	<u>17,206,355</u>
Operating Expenses:				
Personnel	365,133	468,572	833,705	2,866,111
Operations	525,866	751,663	1,277,529	1,813,986
Claims	-	-	-	15,439,183
Reinsurance Premiums	-	-	-	1,199,566
Administrative	-	-	-	-
Capital Outlay	-	-	-	-
Depreciation and Amortization	155,640	86,421	242,061	16,686
Total Operating Expenses	<u>1,046,639</u>	<u>1,306,656</u>	<u>2,353,295</u>	<u>21,335,532</u>
Operating Income (Loss)	<u>196,433</u>	<u>(47,578)</u>	<u>148,855</u>	<u>(4,129,177)</u>
Non-operating Revenues (Expenses):				
Property Taxes	-	-	-	898,145
Miscellaneous Income	-	-	-	-
Investment Earnings	3,644	3,469	7,113	48,615
Interest Expense	(24,500)	(158)	(24,658)	-
Other Income (Expenses)	(32,320)	21,199	(11,121)	(1,064)
Intergovernmental Revenues	-	-	-	83,948
Total Non-operating Revenues (Expenses)	<u>(53,176)</u>	<u>24,510</u>	<u>(28,666)</u>	<u>1,029,644</u>
Net Income (Loss) before Transfers	<u>143,257</u>	<u>(23,068)</u>	<u>120,189</u>	<u>(3,099,533)</u>
Transfers In	-	-	-	2,399,122
Transfers Out	-	(5,113)	(5,113)	(75,000)
Loan Proceeds	-	-	-	-
Change in Net Position	<u>143,257</u>	<u>(28,181)</u>	<u>115,076</u>	<u>(775,411)</u>
Total Net Position - Beginning of Year	2,397,283	3,375,679	5,772,962	16,347,065
Restatement	-	-	-	9,624
Total Net Position - Beginning of Year, Restated	<u>2,397,283</u>	<u>3,375,679</u>	<u>5,772,962</u>	<u>16,356,689</u>
Total Net Position - End of Year	<u>\$ 2,540,540</u>	<u>\$ 3,347,498</u>	<u>\$ 5,888,038</u>	<u>\$ 15,581,278</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Cash Flows
Proprietary Funds
For Fiscal Year Ended June 30, 2021
(Page 1 of 2)

	Business-Type Activities - Enterprise Funds			Governmental
	Major Fund	Nonmajor Fund		Activities -
	Larchmont Golf Course	RSID Funds	Total	Internal Service Funds
Cash flows from operating activities:				
Cash receipts for charges for services	\$ 1,227,063	\$ 1,197,627	\$ 2,424,690	\$ 16,481,800
Cash receipts for interfund charges for services	-	36,211	36,211	-
Cash receipts for rebates	-	-	-	384,051
Cash receipts for rent charged	-	-	-	8,973
Cash payments to employees for services	(341,741)	(403,328)	(745,069)	(2,631,937)
Cash payments for reinsurance premiums	-	-	-	(1,186,296)
Cash payments for administrative expenses	-	(739,127)	(739,127)	(1,376,330)
Cash payments for claims expenses	-	-	-	(14,914,526)
Cash payments to other suppliers for goods and services	(527,730)	-	(527,730)	(108,629)
Net cash provided by (used in) operating activities	<u>357,592</u>	<u>91,383</u>	<u>448,975</u>	<u>(3,342,894)</u>
Cash flows from non-capital financing activities:				
Property taxes collected	-	-	-	895,880
Cash advances to other funds	13,900	-	13,900	-
Transfers in from primary government	-	-	-	2,399,122
Transfers out to other funds	-	(5,113)	(5,113)	(75,000)
Intergovernmental sources (uses)	(32,320)	21,199	(11,121)	83,948
Net cash provided by (used in) by non-capital financing activities	<u>(18,420)</u>	<u>16,086</u>	<u>(2,334)</u>	<u>3,303,950</u>
Cash flows from capital and related financing activities:				
Proceeds from sale of capital assets	-	-	-	-
Proceeds from (payments on) advances	(50,000)	-	(50,000)	-
Principal paid on notes payable	-	(712)	(712)	-
Interest paid on advances from other funds	(24,500)	-	(24,500)	-
Interest paid on notes payable	-	(158)	(158)	-
Acquisition of capital assets and construction in progress	(30,881)	(129,048)	(159,929)	9,324
Net cash provided by (used in) capital and related financing activities	<u>(105,381)</u>	<u>(129,918)</u>	<u>(235,299)</u>	<u>9,324</u>
Cash flows from investing activities:				
Purchases of investment securities	(986,481)	(1,144,827)	(2,131,308)	(13,448,170)
Proceeds from sale of investment securities	734,672	1,126,140	1,860,812	12,984,546
Interest on investments	4,069	4,255	8,324	251,552
Net cash provided by (used in) by investing activities	<u>(247,740)</u>	<u>(14,432)</u>	<u>(262,172)</u>	<u>(212,072)</u>
Net increase (decrease) in cash and cash equivalents	<u>(13,949)</u>	<u>(36,881)</u>	<u>(50,830)</u>	<u>(241,692)</u>
Cash and cash equivalents at beginning of year	44,509	84,805	129,314	480,638
Cash and cash equivalents at end of year	<u>\$ 30,560</u>	<u>\$ 47,924</u>	<u>\$ 78,484</u>	<u>\$ 238,946</u>

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Cash Flows (Continued)
Proprietary Funds
For Fiscal Year Ended June 30, 2021
(Page 2 of 2)

Reconciliation of Income from Operations to Cash Provided (Used) by Operations

	Business-Type Activities-Enterprise Funds			Governmental
	Major Fund	Nonmajor Fund		Activities-
	Larchmont	RSID		Internal
	Golf Course	Funds	Total	Service Funds
Income (loss) from operations	\$ 196,433	\$ (47,578)	\$ 148,855	\$ (4,129,177)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) by operating activities:				
Depreciation and amortization	155,640	86,421	242,061	16,686
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	-	(7,343)	(7,343)	-
(Increase) decrease in contributions receivable	-	-	-	(86,105)
(Increase) decrease in interfund contributions receivable	-	-	-	(59,114)
(Increase) decrease in rebates receivable	-	-	-	(64,874)
(Increase) decrease in reinsurance receivable	-	-	-	230,126
(Increase) decrease in prepaid costs	-	-	-	164,937
(Increase) decrease in inventory	(3,959)	-	(3,959)	-
(Increase) decrease in pension and OPEB deferred outflows	(30,981)	(39,894)	(70,875)	(222,229)
(Decrease) increase in payables	2,095	12,536	14,631	(202,272)
(Decrease) increase in accrued liabilities	(509)	(2,551)	(3,060)	685,511
(Decrease) increase in sick & vacation liabilities	-	-	-	8,940
(Decrease) increase in net pension and OPEB liability	85,474	105,937	191,411	452,961
(Decrease) increase in pension and OPEB deferred inflows	(46,601)	(16,145)	(62,746)	(138,284)
Net cash provided by (used in) operating activities	\$ 357,592	\$ 91,383	\$ 448,975	\$ (3,342,894)

Supplemental Disclosure of Cash Flow Information

Non-cash capital financing, non-capital financing and investing activities:

Internal service funds had \$127,443 of net investment income that was absorbed by their trust portfolios for the year.

In prior years, the Plan accounted for retiree activity in a fiduciary fund in the plan's financial statements. The Plan adopted the provisions of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities, in fiscal year 2021, which clarified the use of fiduciary funds. Under the new guidance, the retiree activity of the Plan does not qualify as a fiduciary activity, therefore, the retiree portion of the Plan is no longer reported in a fiduciary fund. For fiscal year 2021, the Plan, including current employees and retirees, is reported together as a whole. The implementation of this statement did not result in a restatement of net position because the retiree portion of the Plan has zero net position. Beginning cash for the cash flow statement was restated from \$431,419 to \$480,638 to reflect cash for the Plan as a whole.

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Fiduciary Net Position
June 30, 2021

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Total Custodial Funds
Assets			
Cash & Cash Equivalents	\$ -	\$ 3,017,383	\$ 3,017,383
Cash with Fiscal Agents	21,334	-	21,334
Property Taxes Receivable, net	9,001,663	-	9,001,663
Other Assets	542,865	-	542,865
Interest Receivable	-	-	-
Sub-Total	9,565,862	3,017,383	12,583,245
Investments, at Fair Value:			
Securities	-	6,086,927	6,086,927
Money Markets	-	2,083,138	2,083,138
Repurchase Agreements	-	14,172,043	14,172,043
STIP	-	97,130,182	97,130,182
Total Investments	-	119,472,290	119,472,290
Total Assets	\$ 9,565,862	\$ 122,489,673	\$ 132,055,535
Liabilities			
Accounts Payable	\$ 7,522,444	\$ -	\$ 7,522,444
Other Liabilities	1,297,680	-	1,297,680
Total Liabilities	8,820,124	-	8,820,124
Net Position			
Restricted for:			
Other Governments and Organizations	745,738	-	745,738
Participants in Investment Pool	-	122,489,673	122,489,673
Total Net Position	\$ 745,738	\$ 122,489,673	\$ 123,235,411

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA
Statement of Changes in Fiduciary Net Position
For Fiscal Year Ended June 30, 2021

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Totals
Additions			
Interest Earnings	\$ 393,750	\$ 318,411	\$ 712,161
Net Increase in Fair Value of Investments	48,693	-	48,693
Property Tax Collections for Other Governments	189,353,590	-	189,353,590
Other Revenues	189,684,961	-	189,684,961
Participant Investments in Pool	-	373,277,686	373,277,686
Total Additions	379,480,994	373,596,097	753,077,091
Deductions			
Distribution to Investment Pool Participants	-	344,274,461	344,274,461
Distributions to Other Governments & Organizations	389,903,478	-	389,903,478
Total Deductions	389,903,478	344,274,461	734,177,939
Change in Net Position	(10,422,484)	29,321,636	18,899,152
Net Position			
Beginning of Year	-	93,168,037	93,168,037
Restatement	11,168,222	-	11,168,222
Beginning of Year Restated	11,168,222	93,168,037	104,336,259
End of Year	\$ 745,738	\$ 122,489,673	\$ 123,235,411

The notes to the financial statements are an integral part of this statement.

MISSOULA COUNTY, MONTANA

Notes to Financial Statements

June 30, 2021

Note 1 - Summary of Significant Accounting Policies

The financial statements of Missoula 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.

The County has adopted the provisions of the following GASB pronouncements for fiscal year 2021:

GASB Statement No. 84, Fiduciary Activities - The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement No. 98, The Annual Comprehensive Financial Report - The objective of this statement is to address references in authoritative literature to the term comprehensive annual financial report. The statement is effective for fiscal years ending after December 15, 2021.

Accounting Standards effective in the future:

GASB Statement No. 87, Leases - The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for fiscal years beginning after June 15, 2021. The effect of the adoption of this statement cannot be determined at this time.

Description of Reporting Entity - Missoula 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 Missoula 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 Missoula County, and the Board of County Commissioners can impose its will on these entities.

Note 1 - Summary of Significant Accounting Policies (Continued)

Component Units (Continued)

Missoula County Employee Benefits Plan

The Board of County Commissioners 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 Workers' Compensation Group Insurance Authority

The Board of County Commissioners serves as the governing board for the Missoula County Workers' Compensation Group Insurance Authority. The Plan is managed by the County's Risk Manager. The operations of the Plan are reported in a separate Internal Service Fund.

Seeley Lake Refuse District

The Board of County Commissioners serves as the governing board for the Seeley Lake Refuse 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 of County Commissioners serves as the governing board of Larchmont Golf Course. The course is managed by a seven-member advisory board who are appointed by the Board of County Commissioners of Missoula County. The course is required to remit 10% of golf course sales and 3% of concession sales to Missoula County annually. The operations of the golf course are reported in a separate Enterprise Fund.

Missoula Development Authority

The Missoula Development Authority is governed by the Board of County Commissioners of Missoula 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 - The Missoula Aging Services is a nonprofit corporation whose purpose is the development and operation of programs for the benefit of senior citizens. The Missoula Aging Services board of directors is appointed by and serves at the will of the Board of County Commissioners of Missoula County. The Missoula Aging Services prepares its separately issued financial statements on the basis of GASB Statement 34, using accounting principles applicable to enterprise funds. The complete financial statements for the Missoula Aging Services can be obtained from Missoula Aging Services, 337 Stephens, Missoula, MT 59801.

Note 1 - Summary of Significant Accounting Policies (Continued)

Discretely-Presented Component Units (Continued)

Partnership Health Center - The Partnership Health Center, Inc. is a nonprofit corporation organized for the purpose of providing health services to the medically underserved in the County. The Partnership Health 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 Partnership Health Center prepares its separately issued financial statements on the basis of GASB Statement 34, using accounting principles applicable to enterprise funds. Complete financial statements of the Partnership Health Center, Inc. can be obtained from the Partnership Health Center at 401 W Railroad St, Missoula, Montana 59802.

Related Organizations

Two organizations fall into the category of "related organizations" as defined by the Governmental Accounting Standards Board criteria. These are the Missoula County Airport Authority and Lolo Mosquito District. For each of these entities the Missoula County Board of County Commissioners appoints the board of directors, but cannot impose their will on the Missoula Airport Authority or Lolo Mosquito District, nor does the County derive any benefit or burden from these organizations.

Missoula County Airport Authority

The Missoula Airport Authority is governed by a five-member board and has complete responsibility for the operation of the Missoula International Airport.

Lolo Mosquito District

The Lolo Mosquito District is governed by a five-member board of directors appointed by the Missoula County Commissioners. It operates mosquito abatement programs in the community of Lolo.

Accounting Policies - The accounting policies of Missoula County conform to generally accepted accounting principles (GAAP) applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

Basis of Presentation - The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements

The statement of net position and the statement of activities report information about the County as a whole. These statements include the financial activities of the primary government and the discretely presented component units but exclude the fiduciary funds. Certain interfund transactions (primarily transfers) are eliminated to avoid overstating revenues and expenses. The activities of internal service funds are reflected in governmental activities in the government-wide financial statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted for the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

Fund Accounting - The accounts of Missoula County are organized on the basis of separate accounting entities referred to as funds. Each fund's operations are accounted for with a separate set of self-balancing accounts consisting of its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

Note 1 - Summary of Significant Accounting Policies (Continued)

General Fund

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 Special Revenue Fund

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.

Public Safety Detention Special Revenue Fund

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.

Public Health Special Revenue Fund

The Public Health Fund accounts for the operations of the City-County Health Department. The primary sources of revenue for this fund are property taxes, intergovernmental revenues, and charges for services.

Cares Act Special Revenue Fund

The Cares Act Special Revenue Fund accounts for revenues received from other governmental entities. The primary source of revenues for this fund are grants and other intergovernmental revenues from other governmental entities.

American Rescue Plan Special Revenue Fund

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 Fund

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 are special assessments.

Proprietary Funds

Proprietary funds are used to account for the County's organizations and ongoing activities, which are similar to those often found in the private sector.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County reports the following major enterprise fund:

Note 1 - Summary of Significant Accounting Policies (Continued)

Larchmont Golf Course

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

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 of the County, or to other governments, on a cost-reimbursement basis. These funds include the Risk Management, Health Insurance, Workers' Compensation, 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 agencies.

Basis of Accounting and Measurement Focus

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

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operations of the County are included in the Statement of Net Position. Revenues are recognized when earned, and expenses are recognized when incurred.

Fund Financial Statements

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become 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 receipts, which are recorded as revenue when received. Intergovernmental grant revenue usually meets the availability criterion. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts, which are not accrued; and (2) principal and interest on general long-term debt, which is recognized when due.

Note 1 - Summary of Significant Accounting Policies (Continued)

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. 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 good or service that is the primary activity of the fund. Revenues and expenses which do not meet this criteria 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.

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

Budgets - As provided by state law, Missoula 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.
- (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 County prepares its budget primarily on the cash basis. Revenues (except for property taxes) are budgeted in the year they are anticipated to be collected. Expenditures are budgeted in the year they are expected to be paid by warrant. All appropriations lapse at the end of a fiscal year. The County includes in its budget the full amount of property taxes levied for the year. This approximates the cash basis because delinquencies of current year taxes are generally offset by collection of prior years' delinquencies.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

Property Taxes - 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, 2021, is \$286,573.

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

	Taxable Valuation	Valuation of Tax Increment	Value of Mill	Mills Levied
County-wide levies	\$ 248,309,039	\$12,917,121	\$ 248,309	188.89 mills
Unincorporated levies	\$ 106,128,879	\$ 875,021	\$ 106,129	38.27 mills

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.

Cash and Cash Equivalents, Investments and Investment Income - Except for certain specific bank deposits and investments held separately on behalf of health benefits and workers' compensation funds, cash resources, to the extent available, of the individual funds are combined to form an investment pool, which is managed by the Chief Financial Officer. Investments of pooled cash, which are authorized by state law, consist primarily of demand deposits, non-negotiable certificates of deposit, bank repurchase agreements, government agency securities and notes, and investments in the state short-term investment pool (STIP).

Note 1 - Summary of Significant Accounting Policies (Continued)

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:

<u>Description of Deposit or Investment</u>	<u>Basis of Valuation</u>
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

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 custodial funds and on the accrual basis for investment trust 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.

For purposes of the statements of cash flows, the internal service and proprietary funds consider only 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.

Materials and Supplies Inventories - Inventories of materials and supplies are valued at cost (first-in, first-out), which is lower than market. Inventory in the General 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 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

Advances To/From Other Funds - Advances to/from other funds record long-term debt owed by one fund to another. Advances to/from other funds are eliminated in the government-wide financial statements except for those transactions between governmental activities and business-type activities.

Other Interfund Transactions - During the course of its operations, the County has transactions between funds to finance operations, provide services, and service debt. These transactions are generally recorded as charges for services revenue and operations expenditures or interfund transfers in and out. To the extent that certain transactions between funds had not been paid or received at year-end, balance of short-term interfund amounts receivable or payable are reported as due to and due from other funds in the fund financial statements. These transactions are eliminated in the government-wide financial statements. In addition, interfund cash flow loans are reported as due to/from other funds.

Capital Assets and Depreciation - Capital assets in the government-wide financial statements and the proprietary funds are stated at cost less accumulated depreciation. Cost includes expenditures which materially increase values or capacities and extend useful lives of property and equipment beyond one year. Interest costs on assets constructed (net of interest earnings on invested debt proceeds) are capitalized and amortized over the useful lives of the related assets. Depreciation on capital assets, including those assets acquired with contributions, is computed using the straight-line method based upon the estimated useful lives of the related assets as follows:

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

Personal property assets costing more than \$5,000 and all real property are capitalized in the government-wide financial statements and proprietary funds. Property and equipment are recorded at cost, including freight and delivery costs incidental to placing the assets into service. Donated capital assets are valued at their acquisition value as of the date of donation.

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.

Fund Equity - The Government Accounting Standards Board (GASB) previously issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

GASB Statement No. 54 requires, among other things, that all state and local governmental entities adopt a policy regarding spending priorities of fund balance in governmental funds. The fund balance resources of the County's governmental funds have been categorized as follows:

Resource Categories:

Nonspendable - resources not in spendable form, such as inventory, or those legally required to be maintained intact, such as the principal portion of permanent trust funds.

Restricted - constraint is externally imposed by a third party (grantor, contributor, etc.), State Constitution or enabling legislation by the State Legislature.

Committed - constraint is internally imposed by the County Commissioners by resolution.

Assigned - constraint is internally expressed intent by County Administration or County Commissioners through budget approval process or express assignment.

Unassigned - no constraints in the General Fund and negative fund balance in all governmental funds.

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.

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

Note 2 - Cash and Cash Equivalents and Investments

The total cash and cash equivalents, cash with fiscal agents, restricted cash, and investments at June 30, 2021, are detailed as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Cash on hand	\$ -	\$ -	\$ -
Cash in pooled bank deposits	4,549,088	634,239	5,183,327
Cash in non-pooled bank deposits	132,613	1,718,014	1,850,627
Cash with fiscal agents	6,485,108	-	6,485,108
Pooled investments	188,567,906	25,111,565	213,679,471
Non-pooled investments	17,346,277	2,961,346	20,307,623
Investment in land held for resale	<u>3,181,914</u>	<u>-</u>	<u>3,181,914</u>
Total	\$ <u>220,262,906</u>	\$ <u>30,425,164</u>	\$ <u>250,688,070</u>

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

Cash in bank deposits - Cash in bank balances includes deposit items such as daily demand/time deposits, Treasury Money Market deposits and fiscal agent deposits. The County minimizes custodial credit risk by restrictions set forth in County policy and state law. Custodial credit risk for deposits is the risk that, in the event of a financial institution failure, the County's deposits may not be returned or the County will not be able to recover the collateral securities in the possession of the outside party. Types of securities that may be pledged as collateral are detailed in Section 17-6-103, Montana Code Annotated (MCA).

At June 30, 2021, the County's carrying amount of demand deposits was \$547,384 and the statement balance was \$277,410. Of the demand deposit balance, \$547,384 in bank deposits were covered by federal depository insurance. The County has repurchase agreements totaling \$25,347,088 that are collateralized by securities held by the pledging financial institutions' trust department or agent.

Fiscal agent deposits of \$6,485,108 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.

Montana statutes state that the County may have pledged securities equal to 50% of its total bank deposits that are not insured or guaranteed. At June 30, 2021, 100% of the County's bank deposits were covered by FDIC insurance.

Note 2 - Cash and Cash Equivalents and Investments (Continued)

Pooled and non-pooled investments - At June 30, 2021, 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)	\$ 6,923,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,923,262	AA+
Certificates of Deposit	225,178	451,053	1,131,059	227,329	452,587	-	2,487,206	AA+
Vanguard Short-Term Federal Mutual Fund	985,432	-	-	-	-	-	985,432	AA+
Federal Home Loan Bank Notes-CMO	1,268,970	729,674	2,671,704	1,092,241	3,862,576	-	9,625,165	AA+
Federal Home Loan Mortgage Corp-CMO	-	400,052	-	-	-	-	400,052	AA+
Federal National Mortgage Assoc-CMO	453,609	409,179	931,311	991,620	692,464	-	3,478,183	AA+
Federal Ag Mortgage Corporation Notes	-	-	-	-	-	-	-	
Federal Farm Credit Bank	1,154,766	252,800	416,396	-	328,397	-	2,152,359	AA+
US Treasury Notes	1,478,072	-	272,469	-	-	-	1,750,541	AA+
US Treasury Bills	2,439,218	-	-	-	-	-	2,439,218	AA+
Federal Government Obligations	-	-	-	-	-	-	-	
Short Term Investment Pool (STIP)	-	-	-	-	-	153,304,459	153,304,459	A
Repurchase Agreements	-	-	-	-	-	22,368,304	22,368,304	AA+
Investment in Land Held for Resale	-	-	-	-	-	3,181,914	3,181,914	AA+
Total Primary Government	14,928,507	2,242,758	5,422,939	2,311,190	5,336,024	178,854,677	209,096,095	
Component Unit Investments:								
Government Money Market (Rated)	791,072	-	-	-	-	-	791,072	AA+
Certificates of Deposit	29,987	60,067	150,623	30,273	60,271	-	331,221	AA+
Federal Home Loan Bank Notes-CMO	88,261	-	-	-	411,050	-	499,311	AA+
Federal Home Loan Mortgage Corporation-CMO	-	-	-	-	-	-	-	
Federal National Mortgage Association Notes	-	-	-	-	-	-	-	
Federal Ag Mortgage Corporation Notes	-	-	-	-	-	-	-	
Federal Farm Credit Banks	-	-	-	-	-	-	-	
US Treasury Notes	59,355	-	36,285	-	-	-	95,638	AA+
Short Term Investment Pool (STIP)	-	-	-	-	-	20,415,538	20,415,538	A
Equity Mutual Funds	-	-	-	-	-	2,961,346	2,961,346	NR
Repurchase Agreements	-	-	-	-	-	2,978,785	2,978,785	AA+
Total Component Unit	968,675	60,067	186,908	30,273	471,321	26,355,669	28,072,911	
Total	\$ 15,897,182	\$ 2,302,825	\$ 5,609,847	\$ 2,341,463	\$ 5,807,346	\$ 205,210,346	\$ 237,169,006	

Note 2 - Cash and Cash Equivalents and Investments (Continued)

The County categorizes their fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation of inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Level 1: Unadjusted quoted prices for identical instruments in active markets.

Level 2: Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3: Valuations derived from valuation techniques in which significant inputs are unobservable.

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 judgement and considers factors specific to each asset or liability.

Investments that are measured at fair value using the net asset value (NAV) per share (or its equivalent) as a practical method are not classified in the fair value hierarchy. This is the case of the State of Montana Short-Term Investment Pool (STIP), which consists of cash and cash equivalents. Effective October 2015, STIP is recorded on an NAV or "fair value" basis. The value of each participating dollar equals the fair value divided by the amortized cost. The fair value of publicly traded stocks and bonds is determined by reference to market prices supplied by State Street Bank (BOI's custodial bank). Because a public market does not exist for private equity on real estate investments, the fair value of these investments is the value reported in the most recent external managers' valuation reports.

During 2021, investments by fair value level are as follows:

	Fair Value	Level 1	Level 2	Level 3
Money Market Funds	\$ 6,923,262	\$ 6,923,262	\$ -	\$ -
Repurchase Agreements	22,368,304	22,368,304	-	-
Certificates of Deposit	2,487,206	-	2,487,206	-
Fixed Government Securities	16,641,193	-	16,641,193	-
US Treasury Notes	1,750,541	-	1,750,541	-
US Treasury Bills	2,439,218	-	2,439,218	-
Investment in Land Held for Resale	3,181,914	-	-	3,181,914
Total investments by fair value level	<u>55,791,638</u>	<u>\$ 29,291,565</u>	<u>\$ 23,318,159</u>	<u>\$ 3,181,914</u>
Investments measured at the net asset value (NAV):				
State of Montana Short-Term Investment Pool (STIP)	<u>153,304,459</u>			
Total investments measured at fair value	<u>\$ 209,096,097</u>			

Note 2 - Cash and Cash Equivalents and Investments (Continued)

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.

As a means of limiting its exposure to credit risk (the risk that an issuer or other counter party to an investment will not fulfill its obligation), the County's investment policy restricts its investments to the following types:

- Direct obligations of the U.S. Government
- Securities issued and guaranteed by agencies of the United States
- Mutual funds that only invest in federal government obligations
- Securities issued by agencies of the United States
- Securities guaranteed by the United States or by an agency of the United States but not issued by agencies of the United States
- Repurchase Agreements
- State of Montana Short-Term Investment Pool (STIP)

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.

As a means of limiting its exposure to custodial credit risk (the risk that in the event of a financial institution failure, the County's investments would not be returned or the County will not be able to recover the value of its investments of collateral securities that are in possession of the outside party), 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.

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.

The external investment pool managed by the County is 79.30% invested in STIP and 11.57% invested in repurchase agreements. For the year ended June 30, 2021, STIP's average investment return was 0.246%.

Note 2 - Cash and Cash Equivalents and Investments (Continued)

Condensed financial information for the County's investment pool is as follows:

Statement of Net Position

Assets:

Cash on hand	\$	-
Cash in pooled bank deposits		5,396,672
Investments		
Repurchase agreements		25,347,088
Government securities		10,886,636
Money markets		3,725,750
STIP		173,719,997
Total Assets		<u>219,076,143</u>

Net Position:

County funds		96,586,470
External participants		<u>122,489,673</u>
Total Net Position	\$	<u><u>219,076,143</u></u>

Statement of Changes in Net Position

Additions:

Interest Income	\$	747,897
Participant Investments in Pool		<u>564,009,852</u>
Total Additions		564,757,749

Deductions:

Distribution to Participants		<u>(552,075,341)</u>
Change in Net Position		12,682,408

Net Position

Beginning of year		<u>206,393,735</u>
End of year	\$	<u><u>219,076,143</u></u>

Note 3 - Loans and Notes Receivable

Loans and notes receivable at June 30, 2021, consist of:

Missoula Area Youth Hockey Association

Variable interest due annually, all principal and interest due January 1, 2021 \$ 61,000

Mountain Water Company

Contracts for sale of water lines, 0% interest, varying amounts due annually with remainder due at varying dates through July 2049 580,349

Pyramid Mountain Lumber

4%, due monthly in varying amounts from January 2013 through December 2020 - Paid in full in 2021 -

Seeley Lake Fire

Variable interest rate, \$3,333 principal due semiannually from February 2010 through February 2025 25,017

Pyramid Mountain Lumber

4%, \$914 due monthly from January 2013 through December 2020 - Paid in full in 2021 -

Homeword

3%, \$337 due monthly from January 2013 through February 2028 with balance due March 2028 64,425

Western Cider

5%, \$21,637 due annually through January 2028 109,282

Missoula Institute for Sustainable Transportation

4%, \$22,956 due annually through April 2037 92,101

Fat & Acid, LLC

5.25%, \$1,862 due monthly through June 2029 152,826

Lolo RSID

1%, due in varying amounts through April 2030 11,745

Loans & Notes Receivable \$ 1,096,745

Note 4 - Capital Assets

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

Primary Government	Beginning Balance	Increases/Other Adjustments	Decreases/Other Adjustments	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 6,902,571	\$ 1,378,282	\$ -	\$ 8,280,853
Construction in Progress	111,179,937	18,003,174	(59,837,037)	69,346,074
Total capital assets, not being depreciated	<u>118,082,508</u>	<u>19,381,456</u>	<u>(59,837,037)</u>	<u>77,626,927</u>
Capital assets, being depreciated:				
Buildings	52,921,777	11,961,462	-	64,883,239
Equipment	31,101,228	1,475,034	-	32,576,262
Infrastructure	64,092,724	6,853,874	-	70,946,598
Total capital assets, being depreciated	<u>148,115,729</u>	<u>20,290,370</u>	<u>-</u>	<u>168,406,099</u>
Less: accumulated depreciation for:				
Buildings	21,683,041	1,272,134	-	22,955,175
Equipment	25,130,110	1,940,070	-	27,070,180
Infrastructure	26,739,051	1,701,996	-	28,441,047
Total accumulated depreciation	<u>73,552,202</u>	<u>4,914,200</u>	<u>-</u>	<u>78,466,402</u>
Total capital assets, being depreciated, net	<u>74,563,527</u>	<u>15,376,170</u>	<u>-</u>	<u>89,939,697</u>
Total capital assets	\$ <u>192,646,035</u>	\$ <u>34,757,626</u>	\$ <u>(59,837,037)</u>	\$ <u>167,566,624</u>

There has been no interest expense capitalized as of June 30, 2021.

Note 4 - Capital Assets (Continued)

	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	424,035	129,048	-	553,083
Total capital assets, not being depreciated	<u>1,473,247</u>	<u>129,048</u>	<u>-</u>	<u>1,602,295</u>
Capital assets, being depreciated:				
Buildings and improvements	1,626,793	-	-	1,626,793
Improvements other than buildings	5,439,313	-	-	5,439,313
Equipment, furniture, and fixtures	1,186,168	30,881	-	1,217,049
Total capital assets, being depreciated	<u>8,252,274</u>	<u>30,881</u>	<u>-</u>	<u>8,283,155</u>
Less: accumulated depreciation for:				
Buildings and improvements	1,123,672	36,931	-	1,160,603
Improvements other than buildings	3,688,670	132,855	-	3,821,525
Equipment, furniture, and fixtures	961,984	72,275	-	1,034,259
Total capital assets, being depreciated	<u>5,774,326</u>	<u>242,061</u>	<u>-</u>	<u>6,016,387</u>
Total capital assets, being depreciated, net	<u>2,477,948</u>	<u>(211,180)</u>	<u>-</u>	<u>2,266,768</u>
Total capital assets	<u>\$ 3,951,195</u>	<u>\$ (82,132)</u>	<u>\$ -</u>	<u>\$ 3,869,063</u>

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

Governmental activities:	
General Government	\$ 560,194
Criminal Justice	4,845
Public Safety	1,582,462
Public Works	2,454,436
Public Health	150,164
Social and Economic Services	36,859
Culture and Recreation	124,067
Housing & Community Development	1,173
Total depreciation expense - governmental activities	<u>\$ 4,914,200</u>
Business-type activities:	
Larchmont Golf Course	\$ 155,640
RSIDs	86,421
Total depreciation expense - business-type activities	<u>\$ 242,061</u>

Note 4 - Capital Assets (Continued)**Discretely presented component units**

Activity for the Missoula Aging Services for the year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 132,000	\$ -	\$ -	\$ 132,000
Capital assets, being depreciated:				
Buildings	2,045,871	104,083	-	2,149,954
Equipment	139,942	-	(26,230)	113,712
Total capital assets, being depreciated	2,185,813	104,083	(26,230)	2,263,666
Less: accumulated depreciation	1,153,412	72,385	(26,230)	1,199,567
Total capital assets, being depreciated, net	1,032,401	31,698	-	1,064,099
Total capital assets, net	\$ 1,164,401	\$ 31,698	\$ -	\$ 1,196,099

Activity for the Partnership Health Center for the year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 449,020	\$ -	\$ -	\$ 449,020
Construction in Progress	-	-	-	-
Total capital assets, not being depreciated	449,020	-	-	449,020
Capital assets, being depreciated:				
Buildings	16,727,424	29,521	-	16,756,945
Machinery and equipment	2,125,545	296,234	-	2,421,779
Total capital assets, being depreciated	18,852,969	325,755	-	19,178,724
Less: accumulated depreciation	5,485,756	665,126	-	6,150,882
Total capital assets, being depreciated, net	13,367,213	(339,371)	-	13,027,842
Total capital assets, net	\$ 13,816,233	\$ (339,371)	\$ -	\$ 13,476,862

Note 5 - Long-Term Liabilities

At June 30, 2021, unmatured principal on long-term debt consisted of the following:

Governmental Activities:

General Obligation

\$3,325,000 General Obligation Bonds Series 2010 issued September 2010, 2.0% to 3.125%, due in varying amounts to July 2028	\$ 2,335,000
\$36,255,000 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	35,627,439
\$2,750,000 General Obligation Bonds Series 2016A issued July 2016, 3.0% to 5.0%, due in varying amounts to July 2036 - bonds were issued at a premium of \$699,499	3,259,624
\$2,970,000 General Obligation Bonds Series 2017, issued May 2017, 3%, due in varying amounts to July 2037	2,635,000
\$24,460,000 General Obligation Bonds Series 2018, issued September 2018, 2.5% to 5.0%, due in varying amounts to July 2038 - bonds were issued at a premium of \$2,972,076	25,531,264
\$1,092,000 Limited Obligation Note, Series 2017B issued November 22, 2017, 2.4%, due in varying amounts to July 2022	337,582
\$1,026,000 General Obligation Bonds, Series 2019A issued November 14, 2019, 2.5%, due in varying amounts to July 2024	870,000
\$206,000 General Obligation Bonds, Series 2019B, issued November 14, 2019, 3.0%, due in varying amounts to July 2022 - bonds were paid in full in 2021	-
\$4,592,000 General Obligation Bonds, Series 2021 issued May 19, 2021, 2.7%, due in varying amounts to July 2041	4,592,000
Total general obligation bonds and loans	<u>75,187,909</u>

Limited Obligation Bonds and Notes

\$2,000,000 Partnership Health Center Limited Obligation Note, Series 2008 issued November 17, 2008, 4% to 5%, due in varying amounts to July 2028	1,005,000
\$1,255,000 Refunding Limited Obligation Bonds, Series 2012A issued December 13, 2012, 0.8% to 3% stated interest, 1.96% implicit interest, due in varying amounts to July 2032 - bonds were issued at a premium of \$40,453	534,116

Note 5 - Long-Term Liabilities (Continued)

Limited Obligation Bonds and Notes (Continued)

\$1,615,000 Limited Obligation Bonds, Series 2012B issued December 13, 2012, 0.96% to 3% stated interest, 2.4% implicit interest, due in varying amounts to July 2032 - bonds were issued at a premium of \$54,662	\$ 1,066,430
\$1,060,000 Larchmont Golf Course Limited Obligation Note, Series 2010 issued September 2, 2010, 2.0% to 4.0%, due in varying amounts to July 2030	605,000
\$1,394,329 Grants/RVSD Building Limited Obligation Note, Series 2014 issued November 20, 2014, 3.0%, due in varying amounts to July 2030	1,081,108
\$3,150,000 Limited Obligation Note, Series 2017 issued January 30, 2017, 3.1%, due in varying amounts to January 2037	2,658,351
Total limited obligation bonds and notes	<u>6,950,005</u>

Tax Increment Bonds

\$1,100,000 Series 2006 Industrial Tax Increment Bond, 5.6% to 6.4%, due in varying amounts through July 2026; repayment from the Missoula Development Authority - Technology Tax Increment District	490,000
Total Tax Increment bonds and notes	<u>490,000</u>

Fairgrounds Special Assessment Bonds and Loans

\$800,000 Ice Rink Facility Bond, Series 2006 issued March 2006, 3.4% to 4.25%, due in varying amounts to July 2026	310,000
\$12,485,000 Limited Obligation Bonds, Series 2020 4.0% - 5.0%, issued November 12, 2020, due in varying amounts to July 2050 bonds were issued at a premium of \$3,056,642	15,439,754
\$6,267,000 Bond Anticipation Note, issued in June 2020, 2.85%, due in full on August 10, 2020 - this note is for repayment of the Bond Anticipation Note issued in June 2019 and to finance the issuance of this Bond Anticipation Note. In August 2020, the August 10, 2020, maturity date was extended to February 10, 2021. This BAN was paid in full in 2021.	-
Sub-total fairgrounds special assessment bonds	<u>15,749,754</u>
\$206,194 State Revolving Fund Loan, issued July 2000, 4%, due in varying amounts to July 2020 - bonds were paid in full in 2021	-

Note 5 - Long-Term Liabilities (Continued)**Fairgrounds Special Assessment Bonds and Loans (Continued)**

\$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 to July 2038.	\$ 489,000
\$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 to July 2038.	635,000
Sub-total fairgrounds special assessment loans	1,124,000
Total fairgrounds special assessment bonds and loans	16,873,754

RSID Special Assessment Bonds and Loans

\$877,000 Rural Special Improvement Districts Bonds for Meadows West/O'Keefe Boulevard paving, issued November 2006, 3.7% to 4.6%, due in varying amounts through July 2027 - repayment from RSID 8483	295,000
\$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	90,000
\$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	30,000
\$2,230,000 Rural Special Improvement Districts Bonds for the Wye Sewer Project, issued July 2009, 3.5% to 6.25%, due in varying amounts through July 2029 - repayment from RSID 8489	1,270,000
\$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	525,000
Sub-total RSID special assessment bonds	2,210,000
\$649,936 State Revolving Fund Loan for the Lolo Wastewater Improvements project, issued September 2002, 4%, due in varying amounts to July 2023 - repayment from RSID 8473	86,000
\$4,498,121 State Revolving Fund Loan for the Mullan Corridor Sewer project, issued July 2003, 3.75%, due in varying amounts to July 2024 - repayment from RSID 8474	507,000
\$281,199 State Revolving Fund Loan for the Country Crest portion of the Mullan Corridor Sewer project, issued April 2005, 3.75%, due in varying amounts to July 2020 - repayment from RSID 8486 This loan was paid in full in 2021.	-
\$359,300 State Revolving Fund Loan (ARRA-B) for the Wye Sewer project, issued December 2009, 1.75%, due in varying amounts to July 2029 - repayment from RSID 8489	176,000

Note 5 - Long-Term Liabilities (Continued)**RSID Special Assessment Bonds and Loans (Continued)**

\$3,735,000 State Revolving Fund Loan (ARRA-C) for the Wye Sewer project, issued December 2009, 3.75%, due in varying amounts to July 2029 - repayment from RSID 8489	\$ 1,443,000
\$3,410,125 State Revolving Fund Loan for the Wye Sewer project, issued August 2009, 3.75%, due in varying amounts to July 2029 - repayment from RSID 8489	1,824,000
\$142,000 State Revolving Fund Loan for the Lorraine South Water Improvements project, issued November 2008, 3.75%, due in varying amounts to July 2029 - repayment from RSID 8495	73,000
\$165,000 State Revolving Fund Loan for the Lewis & Clark Water project, issued September 2009, 0.75%, due in varying amounts to July 2029 - repayment from RSID 8496	<u>73,000</u>
Sub-total RSID special assessment loans	<u>4,182,000</u>
Total RSID special assessment bonds and loans	<u>6,392,000</u>

Capital Leases Payable

\$9,000,000 Capital Lease for Courthouse Renovation, 2.98%, \$379,243 due through July 2028	5,064,185
\$3,844,000 Capital Lease for Election Building Acquisition, Equipment, and Improvements, 3.35%, due in varying amounts through June 2040	<u>3,775,000</u>
Total capital leases payable	<u>8,839,185</u>

Notes & Contracts Payable

Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2024; repayment from the Historical Museum Fund	113,762
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through February 2030; repayment from the Seeley Lake Search & Rescue Fund	29,426
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2030; repayment from the Seeley Lake Search & Rescue Fund	104,592
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2023; repayment from the General Fund	135,744
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2027; repayment from the Fair Fund	504,143

Note 5 - Long-Term Liabilities (Continued)**Notes & Contracts Payable (Continued)**

Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2027; repayment from the Fair Fund	\$ 54,238
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2033; repayment from the General Fund	367,442
Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2025; repayment from RSID 8497	21,970
Total notes and contracts payable	1,331,317
Subtotal long-term debt	116,064,170

Liability for Accrued Leave and Other Post Employment Benefits (Primary Government)

Other Post Employment Benefits	2,712,237
Net Pension Liability	53,475,793
Accrued Vacation Benefits	3,434,259
Accrued Compensatory Time Benefits	725,049
Accrued Holiday Benefits	212,642
Accrued Sick Benefits	1,281,141
Fringe on Accrued Leave Liability	1,108,849
Total Accrued Leave	6,761,940
Total Governmental-type Long-Term Liabilities	\$ 179,014,140

Business-type Activities:**Notes & Contracts Payable**

Variable rate (2.50% at 6/30/2021) loan payable, due in varying amounts through August 2025; repayment from RSID Enterprise Fund	\$ 8,569
Total notes and contracts payable	8,569

Liability for Pensions and Other Post Employment Benefits

Other Post Employment Benefits	27,910
Net Pension Liability	659,271
Total liability for pensions and other post employment benefits	687,181
Total Business-type Long-Term Liabilities	\$ 695,750

Note 5 - Long-Term Liabilities (Continued)

An analysis of the changes in bonds, notes, leases and contracts payable for the primary government during the year ended June 30, 2021, follows:

	<u>Beginning Balance</u>	<u>New Debt Issued/Leave Accrued/Other Adjustments</u>	<u>Debt Retired/ Leave Used</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation	\$ 74,009,169	\$ 4,592,000	\$ (3,413,260)	\$ 75,187,909	\$ 3,618,868
Limited Obligation Note	7,445,389	-	(495,384)	6,950,005	511,214
Tax Increment	555,000	-	(65,000)	490,000	70,000
Fairgrounds Special Assessment					
Bonds Payable	6,549,000	15,614,642	(6,413,888)	15,749,754	146,888
Loans Payable from Direct Borrowings	1,181,318	-	(57,318)	1,124,000	52,000
RSID Special Assessment					
Bonds Payable	2,485,000	-	(275,000)	2,210,000	285,000
Loans Payable from Direct Borrowings	4,774,000	-	(592,000)	4,182,000	608,000
Capital Leases Payable from Direct Borrowings	8,482,445	1,020,000	(663,260)	8,839,185	752,101
Contracts Payable from Direct Placements	1,535,178	-	(203,861)	1,331,317	208,180
Other Post Employment Benefits	2,379,918	332,319	-	2,712,237	-
Liability for Sick and Vacation	6,184,037	4,780,600	(4,202,697)	6,761,940	4,170,624
Net Pension Liability	<u>39,705,093</u>	<u>13,770,700</u>	<u>-</u>	<u>53,475,793</u>	<u>-</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 155,285,547</u>	<u>\$ 40,110,261</u>	<u>\$ (16,381,668)</u>	<u>\$ 179,014,140</u>	<u>\$ 10,422,875</u>

For governmental activities, the liability for sick and vacation and other post employment benefits are generally liquidated by the general fund and other governmental funds.

Business-type Activities

Contracts Payable from Direct Placements	\$ 9,281	\$ -	\$ (712)	\$ 8,569	\$ 712
Net Pension Liability	471,454	187,817	-	659,271	-
Other Post Employment Benefits	<u>24,316</u>	<u>3,594</u>	<u>-</u>	<u>27,910</u>	<u>-</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 505,051</u>	<u>\$ 191,411</u>	<u>\$ (712)</u>	<u>\$ 695,750</u>	<u>\$ 712</u>

Note 5 - Long-Term Liabilities (Continued)

Direct Placements:

Reference Number	Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Payment	Balance June 30, 2021
Governmental Activities: Notes and Contracts Payable from Direct Placements								
2257-01	Purchase of Historical Museum Building	2/15/2011	Varies	15 years	8/15/2024	\$ 430,000	Varies	\$ 113,762
2591-01	Seeley Swan S&R Operations Center Improvements	6/5/2015	Varies	15 years	8/15/2030	44,935	Varies	29,426
2591-02	Seeley Swan S&R Operations Center Improvements	6/5/2015	Varies	15 years	8/15/2030	155,065	Varies	104,592
2615-01	Purchase of 911 Equipment	5/6/2016	Varies	7 years	8/15/2023	367,234	Varies	135,744
2814-01	Purchase Radios Tower & Communication Building	6/15/2018	Varies	15 years	8/15/2033	425,158	Varies	367,442
2688-01	Missoula County Fairgrounds Improvements	6/9/2017	Varies	10 years	8/15/2027	743,604	Varies	504,143
2688-02	Missoula County Fairgrounds Improvements	6/9/2017	Varies	10 years	8/15/2027	80,000	Varies	54,238
2292-01	Williams Addition Area Sewer Improvements	5/7/2010	Varies	15 years	8/15/2025	73,000	\$ 4,860	21,970
Total Governmental Activities Direct Placements						<u>\$ 2,318,996</u>		<u>\$ 1,331,317</u>

Annual requirement to amortize Governmental Activities Notes and Contracts from Direct Placements:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 208,180	\$ 33,283	\$ 241,463
2023	212,595	28,078	240,673
2024	189,336	22,764	212,100
2025	148,608	18,030	166,638
2026	132,765	14,315	147,080
2027 - 2031	354,400	31,465	385,865
2032 - 2036	85,433	3,879	89,312
Total	<u>\$ 1,331,317</u>	<u>\$ 151,814</u>	<u>\$ 1,483,131</u>

Business-Type Activities: Notes and Contracts Payable from Direct Placements

2748-01	Wastewater Improvements	11/17/2017	Varies	15 years	2/15/2033	\$ 10,705	\$ 712	\$ 8,569
Total Business-Type Activities Direct Placements						<u>\$ 10,705</u>		<u>\$ 8,569</u>

Annual requirement to amortize Business-Type Activities Notes and Contracts from Direct Placements:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 712	\$ 214	\$ 926
2023	712	196	908
2024	712	179	891
2025	712	161	873
2026	712	143	855
2027 - 2031	3,560	448	4,008
2032 - 2036	1,449	54	1,503
Total	<u>\$ 8,569</u>	<u>\$ 1,395</u>	<u>\$ 9,964</u>

Note 5 - Long-Term Liabilities (Continued)

Direct Borrowings:

Reference Number	Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Payment	Balance June 30, 2021
Governmental Activities: RSID Special Assessment Loan Debt from Direct Borrowings								
RSID 8473	Lolo Wastewater Improvements	9/10/2002	4.00%	20 years	7/1/2023	\$ 649,936	Varies	\$ 86,000
RSID 8474	Mullan Corridor Sewer Improvements	10/1/2004	3.75%	20 years	7/1/2023	4,498,121	Varies	507,000
RSID 8489	Wye Area Sanitary Sewer Project (ARRA-B)	12/10/2009	1.75%	20 years	7/1/2029	359,300	Varies	176,000
RSID 8489	Wye Area Sanitary Sewer Project (ARRA-C)	12/10/2009	3.75%	20 years	7/1/2029	3,735,000	Varies	1,443,000
RSID 8489	Wye Area Sanitary Sewer Project	8/4/2009	3.75%	20 years	7/1/2029	3,410,125	Varies	1,824,000
RSID 8495	Lorraine South Water District Improvements	11/18/2008	3.75%	20 years	7/1/2029	142,000	Varies	73,000
RSID 8496	Lewis & Clark (Clinton) Sewer Improvements	9/16/2009	0.75%	20 years	7/1/2029	165,000	Varies	73,000
Total						<u>\$ 12,959,482</u>		<u>\$ 4,182,000</u>

Annual requirement to amortize RSID Special Assessment Loan Debt from Direct Borrowings:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 608,000	\$ 146,537	\$ 754,537
2023	631,000	124,064	755,064
2024	500,000	100,822	600,822
2025	409,000	84,176	493,176
2026	424,000	69,348	493,348
2027 - 2031	<u>1,610,000</u>	<u>117,759</u>	<u>1,727,759</u>
Total	<u>\$ 4,182,000</u>	<u>\$ 642,706</u>	<u>\$ 4,824,706</u>

Governmental Activities: Fairgrounds Special Assessment Loan Debt from Direct Borrowings

SRF-19444	Improvements to Fairgrounds Sewer Main	8/15/2018	2.50%	20 years	7/1/2038	\$ 547,318	Varies	\$ 489,000
WRF-19419	Improvements to Fairgrounds Water Main	8/15/2018	2.50%	20 years	7/1/2038	705,000	Varies	635,000
Total						<u>\$ 1,252,318</u>		<u>\$ 1,124,000</u>

Annual requirement to amortize Fairgrounds Special Assessment Loan Debt from Direct Borrowings:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 52,000	\$ 27,775	\$ 79,775
2023	52,000	26,474	78,474
2024	54,000	25,175	79,175
2025	56,000	23,800	79,800
2026	56,000	22,400	78,400
2027 - 2031	309,000	89,887	398,887
2032 - 2036	353,000	48,675	401,675
2037 - 2041	<u>192,000</u>	<u>7,266</u>	<u>199,266</u>
Total	<u>\$ 1,124,000</u>	<u>\$ 271,452</u>	<u>\$ 1,395,452</u>

Note 5 - Long-Term Liabilities (Continued)

Direct Borrowings:

Reference Number	Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Payment	Balance June 30, 2021
Governmental Activities: Capital Leases Payable from Direct Borrowings								
Lease	Missoula County Courthouse Renovations	9/13/2013	2.98%	15 years	7/1/2028	\$ 9,000,000	379,243	\$ 5,064,185
Lease	Election Building Acquisition and Renovations	10/30/2019	3.35%	20 years	7/1/2040	<u>3,844,000</u>	Varies	<u>3,775,000</u>
Total						<u>\$ 12,844,000</u>		<u>\$ 8,839,185</u>

Annual requirement to amortize Capital Leases Payable from Direct Borrowings:

For Fiscal Year Ended	Principal	Interest	Total Payments
2022	\$ 752,101	\$ 271,693	\$ 1,023,794
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 - 2031	2,699,317	524,351	3,223,668
2032 - 2036	1,044,000	282,656	1,326,656
2037 - 2041	<u>1,098,000</u>	<u>94,018</u>	<u>1,192,018</u>
	<u>\$ 8,839,185</u>	<u>\$ 2,021,281</u>	<u>\$ 10,860,466</u>

Note 5 - Long-Term Liabilities (Continued)

Annual debt service principal and interest payments required on bonds, notes, leases, contracts and loans payable at June 30, 2021, are as follows:

Governmental Activities										
Fiscal Year Ending June 30	Open Space 2010 Bond Principal	Open Space 2010 Bond Interest	Parks & Trails 2016 Bond Total Principal	Parks & Trails 2016 Bond Total Interest	Open Space 2016 Bond Principal	Open Space 2016 Bond Interest	Library 2017 Bond Principal	Library 2017 Bond Interest	Library 2018 Bond Principal	Library 2018 Bond Interest
2022	\$ 250,000	\$ 64,494	\$ 1,360,000	\$ 1,322,575	\$ 5,000	\$ 135,475	\$ 120,000	\$ 77,250	\$ 860,000	\$ 1,030,025
2023	260,000	57,956	1,425,000	1,252,950	5,000	135,325	125,000	73,575	895,000	995,625
2024	275,000	50,763	1,500,000	1,179,825	5,000	135,175	130,000	69,750	940,000	950,875
2025	280,000	42,956	1,575,000	1,102,950	5,000	135,025	130,000	65,850	985,000	903,875
2026	295,000	34,506	1,655,000	1,030,475	5,000	134,875	135,000	61,875	1,010,000	879,250
2027-2031	975,000	46,447	9,425,000	3,930,150	695,000	627,875	750,000	244,500	5,835,000	3,620,950
2032-2036	-	-	11,835,000	1,517,962	1,635,000	307,125	860,000	123,750	7,300,000	2,153,350
2037-2041	-	-	2,635,000	39,525	380,000	9,500	385,000	11,625	5,180,000	490,900
2042-2046	-	-	-	-	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-	-	-	-	-
	<u>2,335,000</u>	<u>\$ 297,122</u>	<u>31,410,000</u>	<u>\$ 11,376,412</u>	<u>2,735,000</u>	<u>\$ 1,620,375</u>	<u>2,635,000</u>	<u>\$ 728,175</u>	<u>23,005,000</u>	<u>\$ 11,024,850</u>
Unamortized Premium	-		4,217,439		524,624		-		2,526,264	
Total	<u>2,335,000</u>		<u>35,627,439</u>		<u>3,259,624</u>		<u>2,635,000</u>		<u>25,531,264</u>	
Less: current portion	<u>(250,000)</u>		<u>(1,661,245)</u>		<u>(39,975)</u>		<u>(120,000)</u>		<u>(1,008,604)</u>	
	<u>\$ 2,085,000</u>		<u>\$ 33,966,194</u>		<u>\$ 3,219,649</u>		<u>\$ 2,515,000</u>		<u>\$ 24,522,660</u>	

Governmental Activities (Continued)										
Fiscal Year Ending June 30	Judgement Levy 2017B Principal	Judgement Levy 2017B Interest	Judgement Levy 2019A Principal	Judgement Levy 2019A Interest	Open Space 2021 Bond Principal	Open Space 2021 Bond Interest	For Future Use Principal	For Future Use Interest	General Obligation Total Principal	General Obligation Total Interest
2022	\$ 223,710	\$ 6,768	\$ 242,000	\$ 20,250	\$ 73,334	\$ 76,457	\$ -	\$ -	\$ 3,134,044	\$ 2,733,294
2023	113,872	1,366	247,000	14,175	178,777	120,805	-	-	3,249,649	2,651,777
2024	-	-	253,000	7,962	183,636	115,946	-	-	3,286,636	2,510,296
2025	-	-	128,000	1,600	188,628	110,954	-	-	3,291,628	2,363,210
2026	-	-	-	-	193,755	105,827	-	-	3,293,755	2,246,808
2027-2031	-	-	-	-	1,050,699	447,211	-	-	18,730,699	8,917,133
2032-2036	-	-	-	-	1,201,479	296,432	-	-	22,831,479	4,398,619
2037-2041	-	-	-	-	1,373,896	124,015	-	-	9,953,896	675,565
2042-2046	-	-	-	-	147,796	1,996	-	-	147,796	1,996
2047-2051	-	-	-	-	-	-	-	-	-	-
	<u>337,582</u>	<u>\$ 8,134</u>	<u>870,000</u>	<u>\$ 43,987</u>	<u>4,592,000</u>	<u>\$ 1,399,643</u>	<u>-</u>	<u>\$ -</u>	<u>67,919,582</u>	<u>\$ 26,498,698</u>
Unamortized Premium	-		-		-		-		7,268,327	
Total	<u>337,582</u>		<u>870,000</u>		<u>4,592,000</u>		<u>-</u>		<u>75,187,909</u>	
Less: current portion	<u>(223,710)</u>		<u>(242,000)</u>		<u>(73,334)</u>		<u>-</u>		<u>(3,618,868)</u>	
	<u>\$ 113,872</u>		<u>\$ 628,000</u>		<u>\$ 4,518,666</u>		<u>\$ -</u>		<u>\$ 71,569,041</u>	

Note 5 - Long-Term Liabilities (Continued)

Governmental Activities (Continued)										
Fiscal Year Ending June 30	2008 PHC Ltd Oblig Principal	2008 PHC Ltd Oblig Interest	Ltd Oblig 2012A Principal	Ltd Oblig 2012A Interest	Ltd Oblig 2012B Principal	Ltd Oblig 2012B Interest	Larchmont Ltd Oblig Principal	Larchmont Ltd Oblig Interest	Grants/RVSD Building Principal	Grants/RVSD Building Interest
2022	\$ 105,000	\$ 49,425	\$ 85,000	\$ 13,100	\$ 75,000	\$ 28,800	\$ 50,000	\$ 22,525	\$ 60,525	\$ 31,977
2023	110,000	44,438	80,000	11,450	75,000	27,300	55,000	20,688	62,354	30,148
2024	115,000	39,213	85,000	9,375	80,000	25,350	55,000	18,762	64,239	28,263
2025	120,000	33,750	90,000	6,750	80,000	22,950	55,000	16,700	66,106	26,396
2026	130,000	27,750	20,000	5,100	80,000	20,550	60,000	14,400	68,178	24,323
2027-2031	425,000	43,250	110,000	16,200	445,000	64,125	330,000	34,000	373,022	89,487
2032-2036	-	-	50,000	1,500	200,000	6,000	-	-	386,684	29,574
2037-2041	-	-	-	-	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-	-	-	-	-
	<u>1,005,000</u>	<u>\$ 237,826</u>	<u>520,000</u>	<u>\$ 63,475</u>	<u>1,035,000</u>	<u>\$ 195,075</u>	<u>605,000</u>	<u>\$ 127,075</u>	<u>1,081,108</u>	<u>\$ 260,168</u>
Unamortized Premium	-		14,116		31,430		-		-	
Total	1,005,000		534,116		1,066,430		605,000		1,081,108	
Less: current portion	(105,000)		(87,357)		(77,733)		(50,000)		(60,525)	
	<u>\$ 900,000</u>		<u>\$ 446,759</u>		<u>\$ 988,697</u>		<u>\$ 555,000</u>		<u>\$ 1,020,583</u>	

Governmental Activities (Continued)										
Fiscal Year Ending June 30	Ltd Oblig 2017A Principal	Ltd Oblig 2017A Interest	Limited Obligation Total Principal	Limited Obligation Total Interest	Technology Increment Principal	Technology Increment Interest	For Future Use Principal	For Future Use Interest	Ice Rink 2006 Principal	Ice Rink 2006 Interest
2022	\$ 130,599	\$ 81,391	\$ 506,124	\$ 227,218	\$ 70,000	\$ 28,731	\$ -	\$ -	\$ 45,000	\$ 12,185
2023	134,679	77,311	517,033	211,335	75,000	24,291	-	-	50,000	10,200
2024	138,886	73,104	538,125	194,067	80,000	19,444	-	-	50,000	8,075
2025	143,220	68,769	554,326	175,315	80,000	14,344	-	-	55,000	5,844
2026	147,699	64,291	505,877	156,414	90,000	8,925	-	-	55,000	3,506
2027-2031	810,655	249,294	2,493,677	496,356	95,000	3,028	-	-	55,000	1,169
2032-2036	945,443	114,507	1,582,127	151,581	-	-	-	-	-	-
2037-2041	207,170	4,820	207,170	4,820	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-	-	-	-	-
	<u>2,658,351</u>	<u>\$ 733,487</u>	<u>6,904,459</u>	<u>\$ 1,617,106</u>	<u>490,000</u>	<u>\$ 98,763</u>	<u>-</u>	<u>\$ -</u>	<u>310,000</u>	<u>\$ 40,979</u>
Unamortized Premium	-		45,546		-		-		-	
Total	2,658,351		6,950,005		490,000		-		310,000	
Less: current portion	(130,599)		(511,214)		(70,000)		-		(45,000)	
	<u>\$ 2,527,752</u>		<u>\$ 6,438,791</u>		<u>\$ 420,000</u>		<u>\$ -</u>		<u>\$ 265,000</u>	

Note 5 - Long-Term Liabilities (Continued)

Governmental Activities (Continued)										
Fiscal Year Ending June 30	Fairgrounds 2020 Principal	Fairgrounds 2020 Interest	Fair SRF Principal	Fair SRF Interest	Fair WRF Principal	Fair WRF Interest	RSID Special Assess Bonds Principal	RSID Special Assess Bonds Interest	RSID Special Assess Loans Principal	RSID Special Assess Loans Interest
2022	\$ -	\$ 650,529	\$ 22,000	\$ 12,087	\$ 30,000	\$ 15,688	\$ 285,000	\$ 106,937	\$ 608,000	\$ 146,538
2023	30,000	589,150	22,000	11,537	30,000	14,937	290,000	93,865	631,000	124,064
2024	40,000	587,400	23,000	10,987	31,000	14,188	240,000	81,431	500,000	100,822
2025	55,000	585,025	24,000	10,400	32,000	13,400	250,000	69,484	409,000	84,176
2026	70,000	581,900	24,000	9,800	32,000	12,600	260,000	56,685	424,000	69,347
2027-2031	630,000	2,831,500	135,000	39,463	174,000	50,424	885,000	92,588	1,610,000	117,759
2032-2036	1,205,000	2,605,625	155,000	21,313	198,000	27,362	-	-	-	-
2037-2041	2,195,000	2,198,875	84,000	3,176	108,000	4,090	-	-	-	-
2042-2046	3,435,000	1,567,750	-	-	-	-	-	-	-	-
2047-2051	4,825,000	636,875	-	-	-	-	-	-	-	-
	<u>12,485,000</u>	<u>\$ 12,834,629</u>	<u>489,000</u>	<u>\$ 118,763</u>	<u>635,000</u>	<u>\$ 152,689</u>	<u>2,210,000</u>	<u>\$ 500,990</u>	<u>4,182,000</u>	<u>\$ 642,706</u>
Unamortized Premium	2,954,754		-		-		-		-	
Total	15,439,754		489,000		635,000		2,210,000		4,182,000	
Less: current portion	(101,888)		(22,000)		(30,000)		(285,000)		(608,000)	
	<u>\$ 15,337,866</u>		<u>\$ 467,000</u>		<u>\$ 605,000</u>		<u>\$ 1,925,000</u>		<u>\$ 3,574,000</u>	

Governmental Activities (Continued)									Business-type Activities	
Fiscal Year Ending June 30	Lease Payable Principal	Lease Payable Interest	Lease Payable Principal	Lease Payable Interest	Notes & Contracts Principal	Notes & Contracts Interest	Total Governmental Principal	Total Governmental Interest	Notes & Contracts Principal	Notes & Contracts Interest
2022	\$ 612,101	\$ 146,386	\$ 140,000	\$ 122,962	\$ 208,180	\$ 33,283	\$ 5,660,449	\$ 4,235,838	\$ 712	\$ 214
2023	630,477	128,010	144,000	118,171	212,595	28,078	5,881,754	4,005,415	712	196
2024	649,405	109,082	150,000	113,196	189,336	22,764	5,777,502	3,771,752	712	178
2025	668,902	89,585	154,000	108,071	148,608	18,030	5,722,464	3,536,884	712	161
2026	688,983	69,503	160,000	102,761	132,765	14,315	5,736,380	3,332,564	712	143
2027-2031	1,814,317	81,900	885,000	427,627	354,400	31,465	27,862,093	13,090,412	3,560	448
2032-2036	-	-	1,044,000	265,169	85,433	3,879	27,101,039	7,473,548	1,449	56
2037-2041	-	-	1,098,000	75,628	-	-	13,646,066	2,962,154	-	-
2042-2046	-	-	-	-	-	-	3,582,796	1,569,746	-	-
2047-2051	-	-	-	-	-	-	4,825,000	636,875	-	-
	<u>5,064,185</u>	<u>\$ 624,466</u>	<u>3,775,000</u>	<u>\$ 1,333,585</u>	<u>1,331,317</u>	<u>\$ 151,814</u>	<u>105,795,543</u>	<u>\$ 44,615,188</u>	<u>8,569</u>	<u>\$ 1,396</u>
Unamortized Premium	-		-		-		10,268,627		-	
Total	5,064,185		3,775,000		1,331,317		116,064,170		8,569	
Less: current portion	(612,101)		(140,000)		(208,180)		(6,252,251)		(712)	
	<u>\$ 4,452,084</u>		<u>\$ 3,635,000</u>		<u>\$ 1,123,137</u>		<u>\$ 109,811,919</u>		<u>\$ 7,857</u>	

Note 5 - Long-Term Liabilities (Continued)

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, 2021, 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.

General Obligation Bond Issues - In July 1997, the County issued \$4 million in bond anticipation notes related to a general obligation bond issue approved in 1996 for the construction of a new detention center. The proceeds of the notes were used for the acquisition of land to be used for the detention center. In April 1998, the County issued \$17,100,000 of general obligation bonds, whose net proceeds of \$16,762,636 were used to establish a fund for the construction of the detention facility (\$16,758,000), and to pay accrued interest on the bonds of \$4,636. Concurrently with the closing of the bond issue, the County repaid the \$4 million of bond anticipation notes plus accrued interest of \$50,567. In August 2005, the County issued the Series 2005 General Obligation Refunding Bonds in order to capture savings from low interest rates. Proceeds of the note were used to defease the Series 1998 Detention Center Bonds, resulting in a net present value benefit of \$455,615 and an aggregate debt service savings of \$3,072,229. In December 2012, the County issued the Series 2012 General Obligation Refunding Bonds in order to capture savings from low interest rates. Proceeds of the note were used to defease the Series 2005 General Obligation Refunding Bonds, resulting in a net present value benefit of \$588,987 and an aggregate debt service savings of \$1,136,509.

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.

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 judgement issued against Missoula 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 Missoula 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.

Note 5 - Long-Term Liabilities (Continued)

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, resulting in a net present value benefit of \$105,620 and an aggregate debt service savings of \$112,484.

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 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.

In June 2004, the County issued \$995,000 in Series 2004 Limited Obligation General Fund Bonds. The net proceeds of \$981,113 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 December 2012, these bonds were refunded as part of the issuance of the Limited General Obligation and Refunding Bonds, Series 2012A.

Fairgrounds Special Assessment Debt with Government Commitment

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 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.

Note 5 - Long-Term Liabilities (Continued)

Fairgrounds Special Assessment Debt with Government Commitment (Continued)

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 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 Fairground and to repay the Special Assessment Bond Anticipation Note of \$6,194,000 and accrued interest of \$73,000 mentioned above.

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.

Tax Increment Bond Issue and Defeasance of Prior Issue - In September 1997, the County issued \$2,465,000 in Series 1997 tax increment bonds. The net proceeds of \$2,390,865 were used to defease the outstanding 1996 tax increment bonds (\$279,365), to pay the County's share of the I-90 airport interchange (\$1,292,000), to finance infrastructure projects in the airport industrial park (\$608,000), and to establish a debt service reserve of \$211,500. The economic gain on the refunding portion was immaterial. In August 2006, the County issued \$4,945,000 in Series 2006 tax increment bonds. The net proceeds of \$4,798,061 were used to defease the outstanding 1997 tax increment bonds (\$1,641,286) and \$3,156,775 to complete the infrastructure in the industrial increment portion of the Missoula County Development Park. The net present value benefit of the refunding portion was \$15,237. The aggregate debt service savings on the refunding totaled \$43,963.

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).

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.

Limited Obligation Note Payable - In June 1998, the County issued \$480,000 in Series 1998 Limited Obligation Notes. The net proceeds of \$471,600 were used to finance a portion of a new health care facility. The health care facility is owned by Partnership Health Center for the purpose of providing health care services to the residents of Missoula County. In December 2012, these bonds were refunded as part of the issuance of the Limited General Obligation and Refunding Bonds, Series 2012A.

RSID Special Assessment Debt with Government Commitment - 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 RSID's. 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, 2021, is \$319,600. The Revolving Fund cash at June 30, 2021, is \$708,151.

Note 5 - Long-Term Liabilities (Continued)

Capital Leases - During fiscal year 2014, the County entered into a capital lease for \$9,000,000 to fund a portion of the county courthouse renovation. At June 30, 2014, the County reported \$9,000,000 in construction in progress funded by this capital lease.

During fiscal year 2020, the County entered into a capital lease for \$3,844,000 to fund a portion of the county election building purchase and renovation. At June 30, 2021, the County reported \$3,844,000 in construction in progress funded by this capital lease.

Note 6 - 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, 2021, was \$3,391,390.

In December 2006, the County entered into a transaction for the purchase of a facility from and a lease to DIRECTV Customer Services, Inc. The DIRECTV purchase was financed through a 4.8% \$10,640,000 infrastructure loan from the Montana Board of Investments (MBOI). Repayment terms of the loan are equal to the monthly lease payments of \$60,714, which are fully assigned to MBOI under the loan agreement, and in the event of default, MBOI may obtain title to the property. Accordingly, the loan is nonrecourse to the County. The initial lease-term of 10 years expired in December 2016. A five-year extension was entered into by the parties, with an expiration date of December 21, 2021. There are two additional five-year renewal options. Title to the property transfers to DIRECTV at the end of the lease-term concurrent with full repayment of the MBOI loan. Because the County acts solely as an intermediary to collect payments from DIRECTV and remit them to MBOI for payments on the loan, the transaction is tantamount to a conduit debt obligation, and no liability is recorded on the County's financial statements.

In May 2010, the County issued an additional series of Industrial Revenue Bonds under the Recovery Zone Facility Bonds Program. That issue was for the purchase of 50% interest in property on Radio Way as well as renovation and purchase of equipment by Radio Way LLC. The original amount was \$631,000. The amount payable at June 30, 2021, was \$344,370.

In August 2010, the County issued an additional series of Industrial Revenue Bonds under the Recovery Zone Facility Bonds Program. That issue was for the construction of office space for 2 businesses by Dodge Holdings LLC. The original amount was \$450,000. The amount payable at June 30, 2021, was \$257,856.

In December 2010, the County issued an additional series of Industrial Revenue Bonds under the Recovery Zone Facility Bonds Program. That issue was for the purchase of furniture, fixtures, and equipment for Garlington, Lohn & Robinson, PLLP. The original amount was \$1,100,000. The amount payable at June 30, 2021, was \$68,022.

In December 2010, the County issued five additional series of Industrial Revenue Bonds under the Recovery Zone Facility Bonds Program. Those issues were for the purchase and renovation of several condominiums and construction of a pediatric dentistry office in the Missoula area by K and T Associates, LLC. The original aggregate amount borrowed was \$3,800,530. The amount payable at June 30, 2021, was \$2,721,142.

Note 6 - Commitments and Contingencies (Continued)

In December 2010, the County approved refinancing of one of the original series of Industrial Revenue Bonds issued prior to July 1, 1995. The Rocky Mountain Elk Foundation refinanced the debt to take advantage of lower interest rates. These bonds were paid in full in 2021.

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, 2021, the debt margin was \$293,137,108.

Commitments - At June 30, 2021, the County was committed to spend approximately \$5,223,213 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, 2021, taxes remaining under protest totaled \$4,974,595.

Rural Special Improvement Districts (RSIDs) - As of June 30, 2021, delinquent assessments on RSIDs were \$57,622. The delinquencies are due from various residential property owners. The County anticipates payment of the delinquencies from the land owners and will proceed with tax deeds on the property if the assessments are not paid before the end of the RSID bond terms.

Leases - At June 30, 2021, future minimum annual rental expenditures and rental revenue on noncancellable operating leases are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Minimum Annual Rental Expenditures/Expenses</u>	<u>Minimum Annual Rental Revenues</u>
2022	\$ 445,162	\$ 136,823
2023	388,366	70,789
2024	386,351	66,681
2025	232,395	53,872
2026	134,180	53,872
Later	46,300	183,410
Total	\$ <u>1,632,754</u>	\$ <u>565,447</u>

Operating lease expenditures for 2021, were \$513,200.

During fiscal year 2004, an operating lease was entered into between Missoula County and the Missoula Area Youth Hockey Association for the use of facilities at the fairgrounds. Yearly minimum rental payments are equal to the bond debt service requirements for bonds issued for construction of ice rink facilities. In addition, the Hockey Association will pay the greater of \$17 per hour or 17% of the hourly ice fee charged by the Association for time exceeding 2,000 hours.

Note 6 - Commitments and Contingencies (Continued)

Missoula County has a contractual agreement with Summit Golf Management for management of the Larchmont Golf Course in order to provide expert management of the golf course while minimizing costs. Missoula County retains the right to approve annual budgets, set fee schedules, and approve capital improvements. Summit Golf Management will oversee day-to-day operations of the Larchmont Golf Course. Compensation under the arrangement includes a flat fee of \$36,000 per year plus 11.5% of the gross revenue from all green fees and passes. Summit Golf Management will also receive 100% of the revenues from lessons, club rentals, and sales in the professional shop.

As part of the transaction with DIRECTV described in Note 5, the County has entered into a lease for the DIRECTV site. This land lease required no payments during the initial ten-year lease-term, and then provides for three five-year renewal options. DIRECTV exercised its option to renew for the first five-year renewal and is paying amortized lease payments of \$7,849 per month. DIRECTV has the option to purchase the land at any time during the lease term for the fair value of the property at the initial date of the lease of \$1,347,128. Because the purchase option is not considered a bargain purchase, the land lease is treated as an operating lease.

Note 7 - Risk Management

The County has guaranteed a loan for the Montana Technology Enterprise 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%.

The County is party to certain litigation under which it may be required to pay certain monies upon the decision of the courts. The office of the County Attorney reports various contingent liabilities based on the amount of damages alleged in various cases. However, it is the opinion of the County Attorney that the County's liability in the cases not covered by insurance will not be material to the financial statements and amounts reserved are sufficient to cover any losses, except for two related cases in which it is reasonably possible that the amount of the loss could be material. However, because the amount of the loss, if any, is not reasonably determinable, no provision has been made in the financial statements for these contingent liabilities.

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 \$946,614 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.

Note 7 - Risk Management (Continued)

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 of County Commissioners.

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 \$279 to \$651 depending on the type of coverage. Employee contributions were up to \$600 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 \$479 to \$1,717, depending on the type of coverage. Qualified terminated employees can continue medical coverage for monthly contributions from \$617 to \$1,545, 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, 2021, were \$8,158,567 (representing 20.18% of covered payroll), current employee contributions were \$2,112,652 and retiree contributions were \$520,804. Contributions from the nine other agencies participating in the plan were \$2,866,994.

Covered Participants - As of June 30, 2021, the Plan covered the following participants:

Current employees and their beneficiaries	2,059
Retirees and their beneficiaries	70
	<hr/>
	2,129
	<hr/>

Other Post Employment 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 post-employment benefits provided by the County.

The County previously adopted the provisions of GASB Statement No. 43, "Financial Reporting for Post-employment Benefit Plans other than Pension Plans" to the extent applicable. Under GASB 43, the County's health insurance plan is not administered as a qualifying trust: accordingly, retiree premiums, benefits and net position are segregated into a fiduciary fund, and as required by GASB Statement No. 10, the internal service fund reflects only the activities related to current employees of the County and other participating employers.

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(the 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, 2021, were \$1,426,215. Asserted workers' compensation claims at June 30, 2021, totaled \$464,870.

Note 7 - Risk Management (Continued)

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.

Changes in the funds' claims liability for 2020 and 2021 are as follows:

	Risk Management	Health Insurance	Workers' Compensation
Estimated Claims liability, June 30, 2019	\$ 2,073,967	\$ 1,125,608	\$ 1,788,528
Estimated Claims liability - Retirees, June 30, 2019	-	57,904	-
Total Estimated Claims liability, June 30, 2019	2,073,967	1,183,512	1,788,528
Incurred for Claims and Claims Adjustment Expenses:			
Provisions for claims incurred in Fiscal Year 2020	212,564	10,364,603	630,790
Increase (decrease) in provisions for claims incurred in prior years	1,265,824	-	(376,249)
Total incurred claims and claims adjustment expenses	1,478,388	10,364,603	254,541
Payments:			
Claims and claims adjustments paid for Fiscal Year 2020	154,005	9,386,299	183,755
Claims and claims adjustments paid for prior years	1,595,282	1,183,512	221,314
Total payments, Fiscal Year 2020	1,749,287	10,569,811	405,069
Estimated Claims liability, June 30, 2020	1,803,068	932,567	1,638,000
Estimated Claims liability - Retirees, June 30, 2020	-	45,737	-
Total Estimated Claims liability, June 30, 2020	1,803,068	978,304	1,638,000
Incurred for Claims and Claims Adjustment Expenses:			
Provisions for claims incurred in Fiscal Year 2021	1,134,916	14,133,097	613,309
Increase (decrease) in provisions for claims incurred in prior years	(134,803)	-	(302,439)
Total incurred claims and claims adjustment expenses	1,000,113	14,133,097	310,870
Payments:			
Claims and claims adjustments paid for in Fiscal Year 2021	227,973	12,333,899	164,540
Claims and claims adjustments paid for in prior years	767,243	978,304	300,330
Total payments, Fiscal Year 2021	995,216	13,312,203	464,870
Estimated Claims liability, June 30, 2021	1,807,965	1,799,198	1,484,000
Estimated Claims liability - Retirees, June 30, 2021	-	-	-
Estimated Claims liability, June 30, 2021	\$ 1,807,965	\$ 1,799,198	\$ 1,484,000

Note 8 - Retirement Plans

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 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 5 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, 2021, PERS-DCRP contribution rates are the same as noted for the PERS-DBRP.

At the plan level, for the measurement period ended June 30, 2020, 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 \$775,195. The County has estimated pension expense related to the PERS-DCRP as \$586,624 for 2021.

Note 8 - Retirement Plans (Continued)

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 those 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.

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 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 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.

Note 8 - Retirement Plans (Continued)

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

10 years or more, but less than 30
years of membership service 1.785% of HAC per year of service credit

30 years or more of membership service 2% of HAC per year of service credit

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.

3% for members hired prior to July 1, 2007

1.5% for members hired between July 1, 2007 and June 30, 2013

Note 8 - Retirement Plans (Continued)

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 5 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 5 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 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- * Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with 25 years of creditable service in Tier One)
- * Tier Two provides for early retirement benefits with 5 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.

Note 8 - Retirement Plans (Continued)

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.

Fiscal Year	<u>Member</u>		<u>State & Universities Employer</u>	<u>Local Government</u>		<u>School Districts</u>	
	Hired < 7/1/2011	Hired > 7/1/2011		Employer	State	Employer	State
2021	7.9%	7.9%	8.87%	8.77%	0.10%	8.50%	0.37%
2020	7.9%	7.9%	8.77%	8.67%	0.10%	8.40%	0.37%
2019	7.9%	7.9%	8.67%	8.57%	0.10%	8.30%	0.37%
2018	7.9%	7.9%	8.57%	8.47%	0.10%	8.20%	0.37%
2017	7.9%	7.9%	8.47%	8.37%	0.10%	8.10%	0.37%
2016	7.9%	7.9%	8.37%	8.27%	0.10%	8.00%	0.37%
2015	7.9%	7.9%	8.27%	8.17%	0.10%	7.90%	0.37%
2014	7.9%	7.9%	8.17%	8.07%	0.10%	7.80%	0.37%
2012-2013	6.9%	7.9%	7.17%	7.07%	0.10%	6.80%	0.37%
2010-2011	6.9%		7.17%	7.07%	0.10%	6.80%	0.37%
2008-2009	6.9%		7.035%	6.935%	0.10%	6.80%	0.235%
2000-2007	6.9%		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.
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 \$33,951,150.

Note 8 - Retirement Plans (Continued)

SRS

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. Member and employer contribution rates are shown in the table below.

<u>Fiscal Year</u>	<u>Member</u>	<u>Employer</u>
2018-2021	10.495%	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 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.

<u>School District and Other Employers</u>				
<u>Fiscal Year</u>	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	<u>Total employee & employer</u>
Prior to 2008	7.15%	7.47%	0.11%	14.73%
2008-2009	7.15%	7.47%	2.11%	16.73%
2009-2013	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%	19.91%
2023	8.15%	9.37%	2.49%	20.01%
2024	8.15%	9.47%	2.49%	20.11%

Note 8 - Retirement Plans (Continued)

State and University Employers				
<u>Fiscal Year</u>	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	<u>Total employee & employer</u>
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%	19.91%
2023	8.15%	11.75%	0.11%	20.01%
2024	8.15%	11.85%	0.11%	20.11%

Stand-Alone Plan Statements

PERS and SRS

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

Note 8 - Retirement Plans (Continued)

Actuarial Assumptions

PERS

The Total Pension Liability (TPL) used to calculate the Net Pension Liability (NPL) was determined by taking the results of the June 30, 2019 actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2020. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the last actuarial experience study, dated May 2017, for the six-year period July 1, 2010 to June 30, 2016. Among those assumptions were the following:

Investment Return (net of admin expenses)	7.34%
Admin Expense as % of Payroll	0.30%
General Wage Growth *	3.50%
* includes Inflation at	2.40%
Merit Increases	0% to 4.80%
Postretirement Benefit Increases	

Guaranteed Annual Benefit Adjustment (GABA)

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.

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, terminated vested 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 1 year for males.

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

Note 8 - Retirement Plans (Continued)

SRS

The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019 actuarial valuation and applying standard roll forward procedures. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the last actuarial experience study, dated May 5, 2017, for the six-year period July 1, 2010 to June 30, 2016. Among those assumptions were the following:

Investment Return (net of admin expenses)	7.34%
Admin Expense as % of Payroll	0.16%
General Wage Growth *	3.50%
* includes Inflation at	2.40%
Merit Increases	0% to 6.3%

Post Retirement Increases

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%

Mortality assumptions among contributing members, terminated vested 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.

TRS

The TPL as of June 30, 2020, is based on the results of an actuarial valuation date of July 1, 2020. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the July 1, 2020 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	7.34%
Price Inflation	2.40%

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

Note 8 - Retirement Plans (Continued)

Postretirement Benefit Increases

Tier One Members: If the retiree has received benefits for at least 3 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.

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 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under 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 2123. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

SRS

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and 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 2121. 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.

Note 8 - Retirement Plans (Continued)

TRS

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

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	2.00%	0.11%
Domestic Equity	30.00%	6.19%
International Equity	16.00%	6.92%
Private Investments	14.00%	10.37%
Natural Resources	4.00%	3.43%
Real Estate	9.00%	5.74%
Core Fixed Income	20.00%	1.57%
Non-Core Fixed Income	5.00%	3.97%
Total	100.00%	

Note 8 - Retirement Plans (Continued)

TRS

The most recent experience study is outlined in a report dated May 3, 2018 and can be found on the TRS website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for TRS. The long-term return on pension plan assets is reviewed as part of the regular experience studies for the TRS. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2020 Edition* by Horizon Actuarial Service, LLC, yielding a medium real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation assumption of 2.4% in the *2020 OASDI Trustees Report* by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return *
Cash	2.00%	0.11%
Domestic Equity	30.00%	6.19%
International Equity	16.00%	6.92%
Private Equity	14.00%	10.37%
Natural Resources	4.00%	3.43%
Real Estate	9.00%	5.74%
Core Fixed Income	20.00%	1.57%
Non-Core Fixed Income	5.00%	3.97%
	100.00%	

* The assumed rate is comprised of a 2.40% inflation rate and a real long-term expected rate of return of 4.94%.

Note 8 - Retirement Plans (Continued)

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 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease 6.34%	Current Discount Rate of 7.34%	1.0% Increase 8.34%
County's PERS Net Pension Liability	\$ 76,938,131	\$ 55,896,433	\$ 38,221,551
County's SRS Net Pension Liability	\$ 22,819,109	\$ 14,346,250	\$ 7,415,404
PHC's Proportionate Share of PERS Net Pension Liability	\$ 22,592,017	\$ 16,413,357	\$ 11,223,328

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 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease 6.34%	Current Discount Rate of 7.34%	1.0% Increase 8.34%
County's proportionate share of:			
TRS Net Pension Liability	\$ 205,913	\$ 154,651	\$ 111,762

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 the Governmental Accounting Standards Board (GASB).

Note 8 - Retirement Plans (Continued)

Pension Amount Totals

All Plans

Employers are provided guidance in GASB Statement 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.

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 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, 2020, was determined by taking the results of the June 30, 2019 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The 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, 2020 and 2019, 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 PCH recorded a liability of \$39,795,103 and \$16,413,357, respectively. The County and PHC employer's proportionate share was 1.508452% and .622100%, respectively.

	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
County's Proportionate Share	\$ 39,795,103	\$ 30,048,835	1.508452%	1.437529%	0.070923%
State of Montana Proportionate Share Associated with County	12,540,898	9,782,402	0.475362%	0.467993%	0.007369%
Total	<u>\$ 52,336,001</u>	<u>\$ 39,831,237</u>	<u>1.983814%</u>	<u>1.905522%</u>	<u>0.078292%</u>

Note 8 - Retirement Plans (Continued)

	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
PHC					
PHC's Proportionate Share	\$ 16,413,357	\$ 12,796,856	0.622100%	0.612200%	0.009900%
State of Montana Proportionate Share Associated with PHC	5,172,635	4,166,151	0.196061%	0.199303%	-0.003242%
Total	<u>\$ 21,585,992</u>	<u>\$ 16,963,007</u>	<u>0.818161%</u>	<u>0.811503%</u>	<u>0.006658%</u>

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 7.65% to 7.34%.
2. The investment rate of return was lowered from 7.65% to 7.34%.
3. The inflation rate was reduced from 2.75% to 1.40%.

Changes in Benefit Terms:

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

Changes in Proportionate Share:

There were no changes between the measurement date of the collective NPL and the 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 and the non-employer contributing entity are required to recognize and report certain amounts associated with their 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 employers, who are using a June 30, 2020 measurement date for the 2021 reporting.

The TPL minus the Fiduciary Net Position equals the NPL. GASB Statement 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, 2019 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The proportionate share of the County's NPL for June 30, 2020 and 2019, are 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 \$14,346,250 and the County's proportionate share was 11.770200%.

	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
County's Proportionate Share	<u>\$ 14,346,250</u>	<u>\$ 10,128,712</u>	<u>11.770200%</u>	<u>12.145100%</u>	<u>-0.374900%</u>

Note 8 - Retirement Plans (Continued)

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 7.65% to 7.34%.
2. The investment rate of return was lowered from 7.65% to 7.34%.
3. The inflation rate was reduced from 2.75% to 1.40%.

Changes in Benefit Terms:

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

Changes in Proportionate Share:

There were no changes between the measurement date of the collective NPL and the 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.

The following table shows the employer proportionate share of the NPL and the employer's proportion of NPL for June 30, 2021 and 2020. The NPL was measured as of June 30, 2020 and the TPL used to calculate the NPL was determined by an actuarial valuation as of July 1, 2020. 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, 2019, through June 30, 2020, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2021, the County recorded a liability of \$154,651 and the County's proportionate share was 0.0069%.

	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	\$ 154,651	\$ 129,539	0.0069%	0.0067%	0.0002%
State of Montana Proportionate Share associated with County	89,857	79,671	0.0040%	0.0041%	-0.0001%
Total	<u>\$ 244,508</u>	<u>\$ 209,210</u>	<u>0.0109%</u>	<u>0.0108%</u>	<u>0.0001%</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 7.50% to 7.34%.
2. The investment rate of return was lowered from 7.50% to 7.34%.
3. The inflation rate was reduced from 2.50% to 2.40%.

Note 8 - Retirement Plans (Continued)

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.

Pension Expense

PERS

At June 30, 2020, the County and PHC recognized a Pension Expense of \$7,795,809 and \$3,224,073, respectively for their proportionate share of the PERS' Pension Expense. The County and PHC recognized grant revenue of \$2,050,963 and \$845,943, 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, 2020, the County recognized a Pension Expense of \$1,629,685 for its proportionate share of the SRS' Pension Expense.

TRS

At June 30, 2021, the County recognized a Pension Expense of \$38,156 for its proportionate share of the TRS' Pension Expense. The County also recognized grant revenue of \$11,906 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the County.

Deferred Outflows and Inflows

PERS

At June 30, 2020, the County and PHC reported their proportionate share of PERS' deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

County	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 642,375	\$ 1,137,800
Projected Investment Earnings vs. Actual Investment Earnings	3,445,900	-
Change in Assumptions	2,755,659	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	407,172
Employer Contributions subsequent to the measurement date (Fiscal Year 2020 Contributions) #	2,494,770	-
Total	<u>\$ 9,338,704</u>	<u>\$ 1,544,972</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, 2022.

Note 8 - Retirement Plans (Continued)

PHC	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 264,945	\$ 469,282
Projected Investment Earnings vs. Actual Investment Earnings	1,421,251	-
Change in Assumptions	1,136,562	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	-	162,046
Employer Contributions subsequent to the measurement date (Fiscal Year 2020 Contributions) #	1,029,978	-
Total	<u>\$ 3,852,736</u>	<u>\$ 631,328</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, 2022.

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:	County Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense	PHC Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2020	\$ 673,357	\$ 284,871
2021	\$ 2,560,661	\$ 1,054,881
2022	\$ 1,204,027	\$ 496,596
2023	\$ 860,915	\$ 355,081
Thereafter	\$ -	\$ -

SRS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 649,653	\$ 4,020
Projected Investment Earnings vs. Actual Investment Earnings	1,763,535	-
Changes in Assumptions	2,950,854	2,233,557
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,962	-
Employer Contributions subsequent to the measurement date (Fiscal Year 2020 Contributions) #	1,430,859	-
Total	<u>\$ 6,966,863</u>	<u>\$ 2,237,577</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, 2022.

Note 8 - Retirement Plans (Continued)

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:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2021	\$ 102,502
2022	\$ 1,245,232
2023	\$ 1,073,565
2024	\$ 877,128
Thereafter	\$ -

TRS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 1,499	\$ -
Changes in actuarial assumptions	8,100	178
Difference between projected and actual investment earnings	10,834	-
Changes in proportion and differences between actual and expected contributions	7,320	-
Employer Contributions subsequent to the measurement date (Fiscal Year 2021 Contributions) #	8,692	-
Total	<u>\$ 36,445</u>	<u>\$ 178</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, 2022.

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:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2022	\$ 11,681
2023	\$ 7,967
2024	\$ 5,209
2025	\$ 2,719
2026	\$ -
Thereafter	\$ -

Note 8 - Retirement Plans (Continued)

Pension Activity by Reporting Unit

The County processes payroll, including payment of payroll taxes and benefits, for 2 local agencies, the Bitterroot Economic Development District and the Soil Conservation District. The pension items related to these agencies is 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	\$ 16,151,954	\$ 53,475,793	\$ 3,736,896
Business-type Activities	152,283	659,271	39,641
Partnership Health Center	3,852,737	16,413,357	631,328
Agencies	37,777	160,940	6,190
Total	<u>\$ 20,194,751</u>	<u>\$ 70,709,361</u>	<u>\$ 4,414,055</u>

	On-Behalf State Pension Revenue	Pension Expense
Governmental Activities	\$ 2,020,668	\$ 10,667,334
Business-type Activities	33,906	89,478
Partnership Health Center	845,943	1,916,908
Agencies	8,295	14,003
Total	<u>\$ 2,908,812</u>	<u>\$ 12,687,723</u>

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. The fair value of assets held in the plan at June 30, 2021, was \$14,107,872.

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.

Note 9 - Other Post-employment 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 a fiduciary fund. Information for the County's health benefits plan for retirees is included below. Partnership Health Center participates in the plan as part of Missoula County.

The County is self insured through its participation in the "Missoula County Employee Benefits Plan." Missoula County and nine additional entities participate in the plan. The plan is administered by Missoula 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 not been created to accumulate assets for the plan, so the plan is financed on a pay-as-you-go basis. County and outside agency 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 Missoula County and Partnership Health Center 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 may qualify for early retirement by meeting one of the following criteria: attained the age of 50 plus 5 years of service or completed 25 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 Missoula County. The monthly premiums effective July 1, 2020, are shown below:

Level of Coverage	Single	Employee/ Spouse	Employee/ Child	Family
Medical Standard Plan	\$ 605.00	\$ 1,135.00	\$ 1,013.00	\$ 1,544.00
Medical High Deductible Plan	\$ 423.02	\$ 794.07	\$ 709.20	\$ 1,080.25
Dental	\$ 43.00	\$ 76.00	\$ 105.00	\$ 139.00
Vision	\$ 12.50	\$ 23.60	\$ 23.00	\$ 34.10

At June 30, 2021, the Missoula County Health Benefits Plan covered 916 active and 91 retired employees and their dependents. The active and retired employees for Missoula County and Partnership Health Center, combined, were 1,007 and 263, respectively.

An actuarial valuation was performed using standard actuarial roll forward procedures for Missoula County's plan for the fiscal year ending June 30, 2021, measurement date. The information presented is based on the actuarial assumptions and substantive plan provisions summarized in the County's June 30, 2020 actuarial valuation. In a roll forward valuation the census data and assumptions used in the prior year's valuation are rolled forward to the new measurement date with only minimal changes. The census data and assumptions were not updated other than the discount rate.

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

Discount Rate	2.18% - S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2021
Payroll Growth	2.50%

Note 9 - Other Post-employment Benefits (Continued)

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

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.																
	30% of actives are assumed to cover spouses at retirement.																
	26% of eligible enrollees are assumed to elect early retirement.																
	8% 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 38% in the High Deductible Plan.																
	Dental and vision coverage is assumed to be the same as current coverage.																
Mortality Rate	RP-2000 Combined Mortality Table Projection AA Fully Generational.																
Termination Before Retirement	Montana Public Employees' Retirement System (MPERS) pension actuarial valuation assumptions at 06/30/2019.																
Medical Trend Rate	<table> <tr> <th><u>Effective July 1</u></th><th><u>Trend Rate</u></th></tr> <tr> <td>2020</td><td>6.1%</td></tr> <tr> <td>2021</td><td>5.9%</td></tr> <tr> <td>2022</td><td>5.8%</td></tr> <tr> <td>2023</td><td>5.6%</td></tr> <tr> <td>2024</td><td>5.4%</td></tr> <tr> <td>2025</td><td>5.2%</td></tr> <tr> <td>2026+</td><td>5.0%</td></tr> </table>	<u>Effective July 1</u>	<u>Trend Rate</u>	2020	6.1%	2021	5.9%	2022	5.8%	2023	5.6%	2024	5.4%	2025	5.2%	2026+	5.0%
<u>Effective July 1</u>	<u>Trend Rate</u>																
2020	6.1%																
2021	5.9%																
2022	5.8%																
2023	5.6%																
2024	5.4%																
2025	5.2%																
2026+	5.0%																

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

<u>Assumption</u>	<u>Description of Change</u>
Discount Rate	Decreased from 2.66% to 2.18%

Note 9 - Other Post-employment Benefits (Continued)

Based on an actuarial study prepared as of June 30, 2021, the following table reports the changes to the OPEB liability for fiscal year 2021, 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 Partnership Health Center, as detailed below.

Changes in OPEB Liability	Governmental Activities	Total Governmental Activities Internal Service Funds					Business-Type Activities Enterprise Funds		Discretely Presented Component Unit		Total
		Risk Management	Employee Benefits	Workers' Compensation	Information Services	Telephone Services	Larchmont Golf Course	RSID Funds	Partnership Health Center		
Postemployment Benefits Liability, Beginning	\$ 2,254,758	\$ 5,496	\$ 21,627	\$ 7,178	\$ 82,819	\$ 8,040	\$ 9,263	\$ 15,053	\$ 694,859	\$ 3,099,093	
Service Cost	138,542	251	1,066	564	4,597	418	737	836	54,539	201,550	
Interest	46,253	84	356	188	1,535	139	246	279	18,208	67,288	
Difference between expected and actual experience	(110,698)	(200)	(852)	(451)	(3,673)	(333)	(589)	(668)	(43,578)	(161,042)	
Changes in assumptions	242,465	438	1,865	988	8,045	732	1,290	1,463	95,450	352,736	
Net Change	316,562	573	2,435	1,289	10,504	956	1,684	1,910	124,619	460,532	
Postemployment Benefits Liability, Ending Balance	\$ 2,571,320	\$ 6,069	\$ 24,062	\$ 8,467	\$ 93,323	\$ 8,996	\$ 10,947	\$ 16,963	\$ 819,478	\$ 3,559,625	
Deferred Inflows of Resources											
Beginning Balance	\$ (655,598)	\$ (1,455)	\$ (6,147)	\$ (2,376)	\$ (23,320)	\$ (2,685)	\$ (3,342)	\$ (4,297)	\$ (214,636)	\$ (913,856)	
Difference between expected and actual experience	(110,698)	(200)	(852)	(451)	(3,673)	(333)	(589)	(668)	(43,578)	(161,042)	
Current year amortization of experience differences	101,788	184	783	415	3,378	307	543	614	40,070	148,082	
Net Change	(8,910)	(16)	(69)	(36)	(295)	(26)	(46)	(54)	(3,508)	(12,960)	
Ending Balance	\$ (664,508)	\$ (1,471)	\$ (6,216)	\$ (2,412)	\$ (23,615)	\$ (2,711)	\$ (3,388)	\$ (4,351)	\$ (218,144)	\$ (926,816)	
Deferred Outflow											
Beginning Balance	\$ 655,626	\$ 1,490	\$ 5,932	\$ 2,525	\$ 23,151	\$ 2,800	\$ 3,345	\$ 4,438	\$ 215,937	\$ 915,244	
Changes in assumptions	242,465	438	1,865	988	8,045	732	1,290	1,463	95,450	352,736	
Current year amortization of assumption changes	(112,567)	(203)	(865)	(459)	(3,736)	(340)	(599)	(679)	(44,314)	(163,762)	
Net Change	129,898	235	1,000	529	4,309	392	691	784	51,136	188,974	
Ending Balance	\$ 785,524	\$ 1,725	\$ 6,932	\$ 3,054	\$ 27,460	\$ 3,192	\$ 4,036	\$ 5,222	\$ 267,073	\$ 1,104,218	
OPEB Expense	\$ 195,574	\$ 354	\$ 1,504	\$ 796	\$ 6,490	\$ 590	\$ 1,039	\$ 1,180	\$ 76,991	\$ 284,518	

Note 9 - Other Post-employment Benefits (Continued)

Sensitivity Analysis

The following table discloses the sensitivity of the County and Partnership Health Center's (PHC) 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%.

	1.0% Decrease 1.18%	Discount Rate 2.18%	1.0% Increase 3.18%
County OPEB Liability	\$ 3,237,505	\$ 2,740,417	\$ 2,076,070
PHC Liability	\$ 1,031,791	\$ 819,478	\$ 661,642
	1.0% Decrease 5.10%	Healthcare Cost Trend Rate 6.10%	1.0% Increase 7.10%
County OPEB Liability	\$ 2,025,249	\$ 2,740,417	\$ 3,330,539
PHC Liability	\$ 645,446	\$ 819,478	\$ 1,061,441

Deferred Inflows and Outflows of Resources

Differences between expected and actual experience in the measurement of the OPEB liability resulted in deferred inflows of resources. Deferred outflows of resources resulted from changes in assumptions and other inputs. The net amount of deferred inflows and outflows of resources for OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30,	Increase (Decrease) in OPEB Expense	
	County	PHC
2021	\$ 13,983	\$ 5,187
2022	13,983	5,187
2023	13,983	5,187
2024	13,983	5,187
2025	13,983	5,187
2026	13,983	5,187
2027	13,983	5,187
2028	13,983	5,187
2029	13,983	5,187
2030	13,975	5,189
	<u>\$ 139,822</u>	<u>\$ 51,872</u>

Note 10 - Governmental Fund Balances

At June 30, 2021, the County had a total fund balance in governmental funds of \$53,619,568. In accordance with GASB Statement No. 54, this fund balance has been classified as follows:

	Balance	Category	Description
General Fund			
Nonspendable	\$ 42,556	General Government	Inventories
Restricted	\$ -	General Government	Federal, State, and other grant and legal commitments

Note 10 - Governmental Fund Balances (Continued)

General Fund (Continued)

	Balance	Category	Description
Unassigned	\$ 1,604,914	Governmental Services	Remainder
Unassigned	\$ 132,221	Justice Courts	Remainder
Unassigned	\$ 522,782	County Attorney	Remainder
Unassigned	\$ 455,589	Emergency Services	Remainder
Unassigned	\$ 51,829	Surveyors	Remainder
Unassigned	\$ 13,190	Debt Service	Remainder
Unassigned	\$ 68,269	Capital Outlay	Remainder
Public Safety - Sheriff			
Restricted	\$ 2,068,221	Sheriff	State and Federal law
Public Safety - Detention			
Restricted	\$ 1,440,964	Detention	State and Federal law
Committed	\$ 1,324,900	Detention	Commissary
Governmental Services - American Rescue Plan			
Restricted	\$ -	Governmental Services	Federal, State, and other grant and legal commitments
Governmental Services - Cares Act			
Committed	\$ 9,577,375	Governmental Services	Commissioner resolution for specific programs and projects
Public Health - Health			
Unassigned	\$ (1,627,796)	Public Health Services	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
RSID Debt Service			
Restricted	\$ 2,288,339	Debt Service	Federal, State, and other grant and legal commitments
Nonmajor Governmental Funds			
Nonspendable	\$ 1,105,053	Road and Bridge Supplies	Inventories
Restricted	\$ 1,876,293	Road Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 347,243	Social Services	Federal, State, and other grant and legal commitments
Restricted	\$ 968,073	Bridge Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 514,414	Weed and Extension Services	Federal, State, and other grant and legal commitments
Restricted	\$ 452,735	Clerk of District Court	Federal, State, and other grant and legal commitments
Restricted	\$ 84,934	Relationship Violence Grants	Federal, State, and other grant and legal commitments
Restricted	\$ 683,427	Building Code Division	Federal, State, and other grant and legal commitments
Restricted	\$ 3,782,987	Parks & Trails	Federal, State, and other grant and legal commitments
Restricted	\$ 642,702	Library Services	Federal, State, and other grant and legal commitments

Note 10 - Governmental Fund Balances (Continued)

Nonmajor Governmental Funds (Continued)

	Balance	Category	Description
Restricted	\$ -	Substance Abuse Prevention Programs	Federal, State, and other grant and legal commitments
Restricted	\$ 523,888	Water Quality Testing and Projects	Federal, State, and other grant and legal commitments
Restricted	\$ -	Airport Industrial Park Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 1,080,170	Technology District Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 669,253	Bonner Mill Site Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 584,806	Bonner West Log Yard Projects	Federal, State, and other grant and legal commitments
Restricted	\$ 194,951	Drug Education and Containment	Federal, State, and other grant and legal commitments
Restricted	\$ 76,142	Historical Museum Programs	Federal, State, and other grant and legal commitments
Restricted	\$ 88,256	Search & Rescue	Federal, State, and other grant and legal commitments
Restricted	\$ 2,790,550	Emergency Services	Federal, State, and other grant and legal commitments
Restricted	\$ 45,598	Junk Vehicle Services	Federal, State, and other grant and legal commitments
Restricted	\$ 207,118	Forest Reserve Title III	Federal, State, and other grant and legal commitments
Restricted	\$ 460,735	Community Development Programs	Federal, State, and other grant and legal commitments
Restricted	\$ 86,172	Public Health Services	Federal, State, and other grant and legal commitments
Restricted	\$ 60,436	Wood Stove Exchange	Federal, State, and other grant and legal commitments
Restricted	\$ 1,647,023	Debt Service	Federal, State, and other grant and legal commitments
Restricted	\$ 798,878	General Government Technology	Federal, State, and other grant and legal commitments
Restricted	\$ 5,197,553	Open Space Projects	Federal, State, and other grant and legal commitments
Committed	\$ 129,192	Planning	Commissioner resolution for specific programs and projects
Committed	\$ 391,899	Community Development Programs	Commissioner resolution for specific programs and projects
Committed	\$ 23,827	Extension Services	Commissioner resolution for specific programs and projects
Committed	\$ 240,836	Airport Industrial Park Projects	Commissioner resolution for specific programs and projects
Committed	\$ 3,221,192	Technology District Projects	Commissioner resolution for specific programs and projects
Committed	\$ 4,464	General Programs	Commissioner resolution for specific programs and projects
Committed	\$ 3,221	Special District Management	Commissioner resolution for specific programs and projects
Committed	\$ 143,907	Solid Waste Collection	Commissioner resolution for specific programs and projects
Committed	\$ 294,027	Criminal Justice Court Committee	Commissioner resolution for specific programs and projects
Committed	\$ 12,887	Public Health Services	Commissioner resolution for specific programs and projects
Committed	\$ 59,966	Library Projects	Commissioner resolution for specific programs and projects
Committed	\$ 516,289	Historical Museum Projects	Commissioner resolution for specific programs and projects
Committed	\$ 20,942	Animal Control Services	Commissioner resolution for specific programs and projects
Committed	\$ 2,324,421	Debt Service	Commissioner resolution for specific programs and projects

Note 10 - Governmental Fund Balances (Continued)

Nonmajor Governmental Funds (Continued)

	Balance	Category	Description
Assigned	\$ 33,032	Community Development Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 2,274,742	County Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 109,946	Milltown Historic Preservation	Intent established in budgeting process or by express assignment
Assigned	\$ 59,330	Library Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 230,288	Public Health Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 144,000	Animal Control Reserve	Intent established in budgeting process or by express assignment
Assigned	\$ 99,179	Water Quality Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 6,000	District Court Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 1,828,920	Public Safety Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 104,715	Fair Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 646,647	Parks Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 1,060,260	Weed/Extension Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 363,520	Bridge Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 208,089	Road Capital Projects	Intent established in budgeting process or by express assignment
Assigned	\$ 193,367	Search & Rescue Capital Projects	Intent established in budgeting process or by express assignment
Unassigned	\$ (117,611)	Weed	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ (453,450)	Fair	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ (242,857)	Grants	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ -	Public Health Services	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ (70,077)	Substance Abuse Prevention	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ -	Relationship Violence Grants	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ (319,956)	Debt Service	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
Unassigned	\$ (2,858,329)	Capital Projects	Negative fund balance is Unassigned per GASB Statement No. 54 definitions
	<u>\$ 53,619,568</u>	Total Governmental Fund Balances	

Note 11 - Deficit Fund Balances

Deficit Fund Balances - At June 30, 2021, the following funds had a deficit fund balance resulting from expenditures/expenses in excess of revenues during 2021 and prior years:

Nonmajor Governmental Funds

Special Revenue Funds

Weed	\$ 117,611
Fair	\$ 453,450
Grants	\$ 242,857
Substance Abuse Prevention	\$ 70,077
RVSD	\$ -
Health	\$ 1,627,796

Debt Service Funds

Jail Bonds	\$ -
Fair Ice Rink Series 2012 Refinance	\$ 132,819
Fair Ice Rink Series 2006	\$ 41,391
Technology District	\$ 115
Open Space Debt Service	\$ 79,893
Health Center 2009	\$ -
2017 LTGO Debt Service	\$ 47,297
Capital Improvement Debt Service	\$ -
Fair Redevelopment Debt Service	\$ -
Election Center Acquisition Debt Service	\$ 18,441
Judgement Levy 2019 Debt Service	\$ -

Capital Projects Funds

Fair Capital Reserve	\$ -
Trail Bond Construction	\$ 30,113
Library Bond Construction	\$ 1,225,166
Courthouse Construction	\$ 23,912
2017 LTGO Construction	\$ 145,958
Build Grant	\$ 129,776
Election Center Acquisition	\$ 1,303,404

Internal Service Funds

Risk Management	\$ 897,877
Information Services Operations	\$ 1,283,601

Note 11 - Deficit Fund Balances (continued)

The deficits in Weed and Substance Abuse Special Revenue Funds will be eliminated with a transfer from the General Fund. The deficit in the Grants Fund will be eliminated with the receipt of reimbursement grant funding. The deficits in both Fair Ice Rink, Health Center, 2017 LTGO Debt Service, Tech Increment, Open Space, and Election Center funds are expected to be eliminated through future income. The deficit in the Trail Bond Construction, Library Bond Construction, 2017 LTGO Construction, Election Center Acquisition, and Build Grant Capital Projects funds will be eliminated through collections on a note receivable and issuance of debt. The deficit in the Courthouse Construction Capital Projects Fund and the Fair Special Revenue Fund are expected to be eliminated through debt financing. The deficit in the Information Services Operations fund will be eliminated with a transfer from the Technology fund. The deficit in the Risk Management fund is expected to be eliminated with a transfer from the General fund.

Note 12 - Budgetary - GAAP Reporting Reconciliation

The accompanying combining schedules of revenues and expenditures - budget and actual are presented on the budget basis. The following is a reconciliation of the change in Fund Balance - GAAP basis to the change in Fund Balance - budget basis for budgeted funds:

	General	Public Safety Sheriff	Public Safety Detention	Health	Cares Act
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses - GAAP Basis	\$ (451,456)	\$ 342,893	\$ (417,583)	\$ (1,469,224)	\$ 2,741,188
Cash & Investments - 6/30/2020	81,264	254,647	-	235,413	-
Cash & Investments - 6/30/2021	(20,850)	(62,276)	81,109	(20,564)	-
Accounts Receivable - 6/30/2020	21,274	13,788	-	2,186	-
Accounts Receivable - 6/30/2021	(732,320)	(14,470)	-	(1,002)	-
Advances to Other Funds - 6/30/2020	-	-	12,924	-	-
Advances to Other Funds - 6/30/2021	-	-	-	-	-
Prepaid Cost - 6/30/2020	-	-	-	-	-
Prepaid Cost - 6/30/2021	-	-	-	-	-
Deferred Pension and OPEB Outflows - 6/30/2020	-	-	-	-	-
Deferred Pension and OPEB Outflows - 6/30/2021	-	-	-	-	-
Accounts Payable - 6/30/2020	(215,417)	(183,559)	(174,767)	(71,140)	-
Accounts Payable - 6/30/2021	334,693	109,325	151,371	60,789	-
Accrued Payroll - 6/30/2020	(702,385)	(396,204)	(148,481)	(445,806)	-
Accrued Payroll - 6/30/2021	785,849	421,858	534,118	714,421	-
Contributions Paid in Advance - 6/30/20	-	-	-	-	-
Contributions Paid in Advance - 6/30/21	-	-	-	-	-
Sick & Vacation Liability - 6/30/20	-	-	-	-	-
Sick & Vacation Liability - 6/30/21	-	-	-	-	-
Claims Payable - 6/30/2020	-	-	-	-	-
Claims Payable - 6/30/2021	-	-	-	-	-
Accrued Interest - 6/30/2020	-	-	-	-	-
Accrued Interest - 6/30/2021	-	-	-	-	-
Deferred Tax Revenue - 6/30/2020	-	(484,178)	(207,342)	(46,544)	-
Deferred Tax Revenue - 6/30/2021	-	459,487	192,957	47,192	-
Other Deferred Revenue - 6/30/2020	(22,231)	-	(50,951)	-	-
Other Deferred Revenue - 6/30/2021	114,766	-	48,270	-	-
Net Pension and OPEB Liability - 6/30/2020	-	-	-	-	-
Net Pension and OPEB Liability - 6/30/2021	-	-	-	-	-
Deferred Pension and OPEB Inflows - 6/30/2020	-	-	-	-	-
Deferred Pension and OPEB Inflows - 6/30/2021	-	-	-	-	-
Depreciation	-	-	-	-	-
Capital Purchases	(173,922)	(16,320)	(67,109)	(52,262)	-
Loss on Disposal of Capital Assets	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	6,836,187
Non-budgeted Funds:					
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses - Budget Basis	<u>\$ (980,735)</u>	<u>\$ 444,991</u>	<u>\$ (45,484)</u>	<u>\$ (1,046,541)</u>	<u>\$ 9,577,375</u>

Note 12 - Budgetary - GAAP Reporting Reconciliation (Continued)

	American Rescue Plan	RSID Debt Service	Nonmajor Governmental	Internal Service
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses - GAAP Basis	\$ -	\$ (145,687)	\$ 3,054,396	\$ (775,411)
Cash & Investments - 6/30/2020	-	-	1,279,154	431,419
Cash & Investments - 6/30/2021	-	-	(765,862)	(237,937)
Accounts Receivable - 6/30/2020	-	-	1,904,296	984,439
Accounts Receivable - 6/30/2021	-	-	(1,269,122)	(976,932)
Advances to Other Funds - 6/30/2020	-	-	2,040,000	-
Advances to Other Funds - 6/30/2021	-	-	(1,870,000)	-
Prepaid Cost - 6/30/2020	-	-	-	205,101
Prepaid Cost - 6/30/2021	-	-	-	(40,295)
Deferred Pension and OPEB Outflows - 6/30/2020	-	-	-	362,405
Deferred Pension and OPEB Outflows - 6/30/2021	-	-	-	(584,635)
Accounts Payable - 6/30/2020	-	-	(6,580,108)	(279,108)
Accounts Payable - 6/30/2021	-	-	5,840,610	83,045
Accrued Payroll - 6/30/2020	-	-	(682,946)	(99,765)
Accrued Payroll - 6/30/2021	-	-	789,656	114,012
Contributions Paid in Advance - 6/30/20	-	-	-	(32,912)
Contributions Paid in Advance - 6/30/21	-	-	-	36,731
Sick & Vacation Liability - 6/30/20	-	-	-	(56,360)
Sick & Vacation Liability - 6/30/21	-	-	-	55,675
Claims Payable - 6/30/2020	-	-	-	(4,562,395)
Claims Payable - 6/30/2021	-	-	-	5,091,163
Accrued Interest - 6/30/2020	-	(163,599)	(1,726,025)	-
Accrued Interest - 6/30/2021	-	143,748	1,994,755	-
Deferred Tax Revenue - 6/30/2020	-	-	(1,544,418)	-
Deferred Tax Revenue - 6/30/2021	-	-	1,520,060	-
Other Deferred Revenue - 6/30/2020	-	-	(597,848)	-
Other Deferred Revenue - 6/30/2021	11,615,449	-	1,003,079	-
Net Pension and OPEB Liability - 6/30/2020	-	-	-	(1,998,134)
Net Pension and OPEB Liability - 6/30/2021	-	-	-	2,451,095
Deferred Pension and OPEB Inflows - 6/30/2020	-	-	-	(263,568)
Deferred Pension and OPEB Inflows - 6/30/2021	-	-	-	125,284
Depreciation	-	-	-	16,686
Capital Purchases	-	-	-	-
Loss on Disposal of Capital Assets	-	-	-	-
Prior Period Adjustments	-	-	-	9,624
Non-budgeted Funds:				
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses - Budget Basis	<u>\$ 11,615,449</u>	<u>\$ (165,538)</u>	<u>\$ 4,389,677</u>	<u>\$ 59,227</u>

Note 13 - Interfund Transactions

Interfund Transfers - The County uses interfund transfers for regular recurring internal charges, such as debt service, supplies and materials, and services provided. An analysis of transfers in and out during 2021 follows:

General Fund to:

Public Safety	\$ 501,363
Nonmajor Governmental Funds (MS4 Stormwater Discharge, Historical Museum, Criminal Justice Coordinating Council, Montana Rail Authority, Fair Redevelopment, Animal Control, Community and Planning Services, Grants, Community Based Organizations, Relationship Violence Services, Technology)	1,571,348
Internal Service (Employee Benefits)	16,029

Public Safety Sheriff Fund to :

General Fund	100,425
Public Safety Detention	72,000
Nonmajor Governmental Funds (Drug Forfeiture, Capital Reserve)	606,000

Public Safety Detention Fund to:

Nonmajor Governmental Funds (Public Safety Capital Reserve)	153,640
Internal Service (Risk Management)	748,061

Health Fund to:

General Fund	6,500
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Cares Act Fund to:

General Fund	303,352
Health	5,329,321
Nonmajor Governmental Funds (Technology)	328,254
Internal Service (Telephone)	16,324

Nonmajor Governmental Funds to:

General Fund	2,407,022
Public Safety Sheriff Fund	701,798
Public Safety Detention Fund	997,894
Health	226,798

Note 13 - Interfund Transactions (Continued)

Nonmajor Governmental Funds to (continued):

Nonmajor Governmental Funds (Road, Community Assistance, Bridge, Weed, Weed Grant, Childcare Provider Training, Fair, District Court, Parks, Library, Planning, Grants, Substance Abuse Prevention, Relationship Violence Services, Community & Planning Services, Animal Control, Extension, Extension Grant, Historical Museum, Missoula Search & Rescue, Seeley Lake Search & Rescue, Junk Vehicle, RSID Administration, Permissive Medical Levy, Relief Fund, HUD/CDBG, Jail Bond Debt Service, Friends of the Museum, RSID Revolving, Capital Improvement Debt Service, Parks Capital Reserve, Capital Improvement, Weed/Extension Building Reserve, County Replacement & Refurbishment, Technology)	5,573,993
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Internal Service (Risk Management, IS Operations)	1,618,708
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Sub-Total Governmental Funds	<u>21,278,830</u>
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Internal Service Funds to:

Nonmajor Governmental Funds (Technology)	75,000
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Nonmajor Enterprise Fund to:

Nonmajor Governmental Funds (RSID Administration)	5,113
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Total Transfers In/Out	<u>\$ 21,358,943</u>
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Interfund Receivables/Payables - 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, 2021, consist of the following:

General Fund - Cash flow advances to:

Health	\$ 853,588
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Nonmajor Governmental Funds (Fair, Technology TIF, Election Center Debt Service (DS), Fair Ice Rink 2012, Fair Ice Rink 2006, PHC 2009 DS, PHC 2012 DS, 2017 LTGO DS, Judgement Levy DS, Judgement Levy 2019 DS, CIP DS, Courthouse Annex Reconstruction, Election Center Acquisition, Mullan Build Project)	2,525,171
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Note 13 - Interfund Transactions (Continued)

Nonmajor Governmental Funds - Cash flow advances to:	
Nonmajor Governmental Funds (Road, MDA Technology District, Fort Missoula Regional Park, and Open Space)	1,837,827
Internal Service Funds - Transfer from Health Benefits to Wellness Fund	30,155
Enterprise Funds - Cash flow advances to:	
Nonmajor Governmental Funds (Larchmont LTGO)	61,700
Total Due from Other Funds	<u>\$ 5,308,441</u>

Interfund Advances - Advances receivable at June 30, 2021, include the following:

Nonmajor Governmental Funds - Advances to:	
RSID Debt Service to pay off bonds	\$ -
Enterprise Funds (Larchmont) for County bond repayment	605,000
Total Advances to Other Funds	<u>\$ 605,000</u>

Which includes non-current portions of:

Enterprise Funds (Larchmont) for County bond repayment	\$ 555,000
Total Non-Current Advances to Other Funds	<u>\$ 555,000</u>

Note 14 - Transactions with Component Units

Missoula County's significant transactions with its discretely-presented component units include:

Partnership Health Center**Advances from Primary Government**

Advance from Nonmajor Governmental Funds (Health Center Bonds)	<u>\$ 1,265,000</u>
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Transactions with Primary Government

Principal and Interest payment to Nonmajor Governmental Funds (Health Center Bonds)	<u>\$ 177,344</u>
Health insurance premiums paid to Internal Service Funds	<u>\$ 2,044,527</u>
Community Based Organizations Grant from Nonmajor Governmental Fund (Community Assistance Fund)	<u>\$ 50,000</u>

Note 14 - Transactions with Component Units (Continued)

Missoula Aging Services

Community Based Organizations Grant from Nonmajor Governmental Fund (Aging Fund) \$ 1,081,721

Note 15 - Restatements

The receipt of CARES Act awards of \$6,836,187 in 2021, should have been recorded as revenue in 2020, as that was when the corresponding expenditures were made. This resulted in an overstatement of revenue of \$6,836,187 in 2021. A prior period restatement of \$6,836,187 in the CARES Act fund was recorded to correct for this and to ensure revenue matches expenditures in 2020.

In 2021, the County recorded a restatement in its general fund in the amount of \$19,168 resulting from the inclusion of a fund previously not recorded in 2020.

In 2021, the County implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities (previously trust and agency funds) for all state and local governments. Additionally, this statement requires a statement of changes in fiduciary net position be presented. A restatement of beginning fund balance for fiduciary funds in the amount of \$11,168,222 was required during implementation of this standard.

In 2021, the County recorded a restatement in its internal services funds in the amount of \$9,624 resulting from a correction to compensated absences liability from 2020.

Note 16 - Subsequent Events

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Virus Crisis ("CV19 Crisis"). As of the date of issuance of the financial statements, Missoula County had not yet suffered material adverse impact from the CV19 Crisis. The future impact of the CV19 Crisis on the County cannot be reasonably estimated at this time.

As a result of economic uncertainty and volatility in financial markets, various investment securities held by the County have incurred significant declines in fair value since June 30, 2021. The markets continue to evolve rapidly, and management is not able at this time to estimate the full impact on the County's Financial Statements.

Note 16 - Subsequent Events (Continued)

In June of 2021, Partnership Health Center entered into a purchase agreement to purchase the property located at 444 West Alder Street, Missoula, MT 59804. Title for this property was transferred to Partnership Health Center on July 7, 2021, at a purchase price of \$475,371 including taxes and title fees. The expense and asset for this purchase will be recorded in the fiscal year 2022 Financial Statements.

In February of 2022, Partnership Health Center entered into a 7-year lease agreement with Montana Rail Link, Inc. for the lease of 306 West Railroad Street, Suites 106 through 110, Missoula, MT 59802. Upon signing the agreement, the Center paid a \$10,000 security deposit. Montana Rail Link, Inc. provided within the agreement a tenant improvement allowance in the amount of \$57,780. Base rent per month is calculated based on rentable square footage and increases by 3% annually.

In June 2022, Missoula County settled a lawsuit with the Missoula County Sheriff's Department for \$3,450,000. The lawsuit sought the recovery of three years worth of pay stemming from what the Sheriff earned through certification and parity pay. The settlement was paid in Fiscal Year 2023 through a judgement levy.

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Missoula County, Montana
Schedule of Changes in Other Post Employment Benefits Liability and Related Ratios
For the Last Ten Fiscal Years *

	2021	2020	2019	2018
Beginning Balance	\$ 3,099,093	\$ 2,746,463	\$ 2,591,380	\$ 656,635
Restatement-Change in Accounting Principle	-	-	-	1,620,540
Restated Beginning Balance	3,099,093	2,746,463	2,591,380	2,277,175
Service Cost	201,550	178,941	205,947	211,208
Interest	67,288	73,223	87,071	78,563
Deferred Inflows - Difference between expected and actual experience	(161,042)	(525,786)	(188,209)	(464,795)
Deferred Outflows - Changes in assumptions	352,736	626,252	50,274	489,229
Net Change	460,532	352,630	155,083	314,205
Ending Balance	\$ 3,559,625	\$ 3,099,093	\$ 2,746,463	\$ 2,591,380
Covered Payroll	\$ 52,760,639	\$ 49,540,895	\$ 43,231,592	\$ 42,177,163
Total Other Post-Employment Benefits Liability as a percentage of Covered Payroll	6.75%	6.26%	6.35%	6.14%

Note to Schedule: Assets are not accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits.

Major Assumptions:

Discount Rate	2.18%	2.66%	3.36%	3.45%
Medical Trend Rate	6.10%	6.10%	6.20%	6.20%

* The amounts presented above for each fiscal year were determined as of June 30th. The schedule is intended to show information for 10 years, additional years will be displayed as they become available.

Missoula County, Montana
Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions
Montana Public Employees' Retirement System
Schedule of Proportionate Share of Net Pension Liability
For the Last Ten Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportionate share of net pension liability (as a percentage)	2.118725%	2.038810%	1.941717%	2.470794%	2.461574%	2.287728%	2.233580%
County's proportionate share of net pension liability	\$ 55,896,433	\$ 42,617,454	\$ 40,526,396	\$ 48,121,836	\$ 41,929,126	\$ 31,979,503	\$ 27,830,651
State of Montana proportionate share of net pension liability associated with the County	<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>\$ 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	<u>\$ 33,554,036</u>	<u>\$ 33,640,212</u>	<u>\$ 31,937,599</u>	<u>\$ 30,650,357</u>	<u>\$ 29,485,349</u>	<u>\$ 26,698,242</u>	<u>\$ 25,502,115</u>
County's proportionate share of net pension liability as a percentage of covered payroll	157.22%	126.69%	126.89%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of total pension liability	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

* The amounts presented above for each fiscal year were determined as of June 30th, the **pension plan measurement date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule of Pension Contributions
For the Last Ten Fiscal Years **

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,507,638	\$ 3,114,537	\$ 2,893,275	\$ 2,704,692	\$ 2,565,479	\$ 2,548,594	\$ 2,338,594
Contributions recognized by the plan	<u>3,507,638</u>	<u>3,114,537</u>	<u>2,893,275</u>	<u>2,704,692</u>	<u>2,565,479</u>	<u>2,548,594</u>	<u>2,338,594</u>
Contribution difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	<u>\$ 39,995,875</u>	<u>\$ 35,554,036</u>	<u>\$ 33,640,212</u>	<u>\$ 31,937,599</u>	<u>\$ 30,650,357</u>	<u>\$ 29,485,349</u>	<u>\$ 26,698,242</u>
Contributions recognized by the plan as a percentage of covered payroll	8.77%	8.76%	8.60%	8.47%	8.37%	8.64%	8.76%

** The amounts presented above for each fiscal year were determined as of June 30th, the **fiscal year-end date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Missoula County, Montana
Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions
Montana Public Employees' Retirement System - Larchmont Golf Course
Schedule of Proportionate Share of Net Pension Liability
For the Last Ten Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportionate share of net pension liability (as a percentage)	0.011827%	0.010919%	0.011720%	0.017677%	0.018597%	0.019751%	0.017716%
County's proportionate share of net pension liability	\$ 312,027	\$ 228,237	\$ 244,621	\$ 344,290	\$ 316,763	\$ 250,926	\$ 220,743
State of Montana proportionate share of net pension liability associated with the County	97,891	73,992	81,559	4,113	3,870	3,082	2,696
Total	<u>\$ 409,918</u>	<u>\$ 302,229</u>	<u>\$ 326,180</u>	<u>\$ 348,403</u>	<u>\$ 320,633</u>	<u>\$ 254,008</u>	<u>\$ 223,439</u>
County's covered payroll	<u>\$ 198,442</u>	<u>\$ 180,159</u>	<u>\$ 193,476</u>	<u>\$ 219,289</u>	<u>\$ 222,754</u>	<u>\$ 209,487</u>	<u>\$ 202,199</u>
County's proportionate share of net pension liability as a percentage of covered payroll	157.24%	126.69%	126.43%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of total pension liability	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

* The amounts presented above for each fiscal year were determined as of June 30th, the **pension plan measurement date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule of Pension Contributions
For the Last Ten Fiscal Years **

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 17,111	\$ 17,386	\$ 15,495	\$ 16,326	\$ 18,355	\$ 18,619	\$ 17,957
Contributions recognized by the plan	17,111	17,386	15,495	16,326	18,355	18,619	17,957
Contribution difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	<u>\$ 195,109</u>	<u>\$ 198,442</u>	<u>\$ 180,159</u>	<u>\$ 193,476</u>	<u>\$ 219,289</u>	<u>\$ 222,754</u>	<u>\$ 209,487</u>
Contributions recognized by the plan as a percentage of covered payroll	8.77%	8.76%	8.60%	8.44%	8.37%	8.36%	8.57%

** The amounts presented above for each fiscal year were determined as of June 30th, the **fiscal year-end date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Montana Public Employees' Retirement System
Notes to Required Supplementary Information

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 statutorily 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

Changes of 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 since the previous 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.

Notes to Required Supplementary Information (continued)

Method and assumptions used in the calculations of actuarially determined contributions:

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth - includes inflation at 2.4%	3.50%
Investment Rate of Return - includes inflation at 2.4%	7.34%
Merit salary increases	0% to 4.8%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year.
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no
Admin expense as a % of Payroll	0.30%

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

Missoula County, Montana
Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions
Montana Sheriffs' Retirement System
Schedule of Proportionate Share of Net Pension Liability
For the Last Ten Fiscal Years *

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportionate share of net pension liability (as a percentage)	11.7702%	12.1451%	12.3189%	11.6543%	10.7935%	10.4614%	10.3274%
County's proportionate share of net pension liability	<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	<u>\$ 9,994,802</u>	<u>\$ 9,751,365</u>	<u>\$ 9,557,937</u>	<u>\$ 8,719,740</u>	<u>\$ 7,619,504</u>	<u>\$ 7,118,535</u>	<u>\$ 6,679,020</u>
County's proportionate share of net pension liability as a percentage of covered payroll	143.54%	103.87%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of total pension liability	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

* The amounts presented above for each fiscal year were determined as of June 30th, the **pension plan measurement date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule of Pension Contributions
For the Last Ten Fiscal Years **

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,430,859	\$ 1,315,343	\$ 1,284,044	\$ 1,277,000	\$ 882,002	\$ 789,727	\$ 722,095
Contributions recognized by the plan	1,430,859	1,315,343	1,284,044	1,277,000	882,002	789,727	722,095
Contribution difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	<u>\$ 10,910,092</u>	<u>\$ 9,994,802</u>	<u>\$ 9,751,365</u>	<u>\$ 9,557,937</u>	<u>\$ 8,719,740</u>	<u>\$ 7,619,504</u>	<u>\$ 7,118,535</u>
Contributions recognized by the plan as a percentage of covered payroll	13.12%	13.16%	13.17%	13.36%	10.11%	10.36%	10.14%

** The amounts presented above for each fiscal year were determined as of June 30th, the **fiscal year-end date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Montana Sheriffs' Retirement System
Notes to Required Supplementary Information

Changes in Benefit Terms:

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

Changes in Actuarial Assumptions and Methods:

Since the previous measurement date, the following changes to actuarial assumptions were made:

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.

Method and assumptions used in the calculations of actuarially determined contributions:

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth - includes inflation at 2.4%	3.50%
Investment Rate of Return - includes inflation at 2.4%	7.34%
Merit salary increases	0% to 6.30%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year.
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no
Admin expense as a % of Payroll	0.16%

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

Missoula County, Montana
Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions
Montana Teachers' Retirement System
Schedule of Proportionate Share of Net Pension Liability
For the Last Ten Fiscal Years *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportionate share of net pension liability (as a percentage)	0.0069%	0.0067%	0.0059%	0.0056%	0.0053%	0.0053%	0.0052%
County's proportionate share of net pension liability	\$ 154,651	\$ 129,539	\$ 108,819	\$ 93,798	\$ 97,479	\$ 86,759	\$ 80,664
State of Montana proportionate share of net pension liability associated with the County	89,857	79,671	72,802	59,762	66,896	65,520	57,909
Total	<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	<u>\$ 94,635</u>	<u>\$ 91,189</u>	<u>\$ 78,303</u>	<u>\$ 73,369</u>	<u>\$ 69,260</u>	<u>\$ 67,394</u>	<u>\$ 66,101</u>
County's proportionate share of net pension liability as a percentage of covered payroll	163.42%	142.06%	138.97%	127.84%	140.74%	128.73%	122.03%
Plan fiduciary net position as a percentage of total pension liability	64.95%	68.64%	69.09%	70.09%	66.69%	69.30%	70.36%

* The amounts presented above for each fiscal year were determined as of June 30th, the pension plan measurement date. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule of Pension Contributions
For the Last Ten Fiscal Years **

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 8,692	\$ 8,583	\$ 8,180	\$ 6,946	\$ 6,435	\$ 6,005	\$ 5,776
Contributions recognized by the plan	8,692	8,583	8,180	6,946	6,435	6,005	5,776
Contribution difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	<u>\$ 94,790</u>	<u>\$ 94,635</u>	<u>\$ 91,189</u>	<u>\$ 78,303</u>	<u>\$ 73,369</u>	<u>\$ 69,260</u>	<u>\$ 67,394</u>
Contributions recognized by the plan as a percentage of covered payroll	9.17%	9.07%	8.97%	8.87%	8.77%	8.67%	8.57%

** The amounts presented above for each fiscal year were determined as of June 30th, the **fiscal year-end date**. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Montana Teachers' Retirement System
Notes to Required Supplementary Information

Changes of Benefit Terms:

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

Changes in Actuarial Assumptions and Other Inputs:

The following changes to actuarial assumptions were adopted in 2020:

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.

Method and assumptions used in the calculations of actuarially determined contributions:

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	29 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increase	3.25 to 7.76% including inflation for Non-University Members
Investment rate of return	7.5%, net of pension plan investment expense and including inflation
Mortality (Healthy members)	For Males and Females: RP 2000 Healthy Combined Mortality Table projected to 2022 Adjusted for partial credibility setback 2 year.
Mortality (Disabled members)	RP 2000 Disabled Mortality Table, set back 3 years for males and set forward 2 years for females, with mortality improvements projected by Scale BB to 2022.

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

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REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND - Budget to Actual

Commissioners – To account for the budget of the County Commissioners Office.

Communications and Projects – To account for the budget of the Communications and Projects department.

Justice Courts – To account for the budgets of the Justices of the Peace.

Attorney – To account for the budget of the County Attorney's Office.

Financial Services – To account for the budget of the Financial Services Office.

Clerk & Recorder – To account for the budget of the Clerk & Recorder Office.

Elections – To account for the budget of the Elections Office.

Treasurers – To account for the budget of the Treasurer's Office.

Records Management – To account for the budget of the Records Management Center.

Auditor – To account for the budget of the County Auditor.

Facilities Management – To account for maintenance of County buildings and grounds.

Office of Emergency Services – To account for the budget for Emergency Services and the County Communications Program.

9-1-1 Communications Center – To account for the budget of the 9-1-1 Central Dispatch function.

Human Resources – To account for the budget of the Human Resources Office.

Central Services – To account for the budget for central purchasing, postage, printing and motor pool.

Superintendent of Schools – To account for the budget of the Superintendent of Schools.

Surveyor – To account for the budget of the County Surveyor.

GIS - To account for the budget of the Geographic Information Systems department.

Non-departmental – To account for those budget items that cannot be identified with a particular operational department.

MAJOR SPECIAL REVENUE FUNDS - Budget to Actual

Public Safety Sheriff – To account for the budget of the County Sheriff.

Public Safety Detention - To account for the budget for the Missoula County Detention Center.

Health-To account for the budget for the County Health Department.

CARES ACT- To account for the budget for CARES ACT.

American Rescue Plan -To account for the budget for the American Rescue Plan.

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MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
(Page 1 of 11)

	Commissioners				Communications and Projects			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	998,806	998,806	940,798	58,008	209,522	210,669	210,668	1
Operations	127,762	127,762	53,677	74,085	7,542	6,395	6,354	41
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	1,126,568	1,126,568	994,475	132,093	217,064	217,064	217,022	42
Excess of Revenues Over (Under) Expenditures	(1,126,568)	(1,126,568)	(994,475)	132,093	(217,064)	(217,064)	(217,022)	42
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (1,126,568)</u>	<u>\$ (1,126,568)</u>	<u>\$ (994,475)</u>	<u>\$ 132,093</u>	<u>\$ (217,064)</u>	<u>\$ (217,064)</u>	<u>\$ (217,022)</u>	<u>\$ 42</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
(Page 2 of 11)

	Justice Courts				Attorney			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	68,781	118,329	62,738	(55,591)	88,600	403,581	290,684	(112,897)
Charges for Services	1,470	1,470	2,603	1,133	130,867	130,867	95,735	(35,132)
Fines & Forfeitures	344,200	344,200	298,725	(45,475)	78,000	78,000	50,092	(27,908)
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	20,000	20,000	33,030	13,030	-	-	220	220
Total Revenues	434,451	483,999	397,096	(86,903)	297,467	612,448	436,731	(175,717)
Expenditures:								
Current Operations:								
Personnel	989,695	984,829	909,864	74,965	3,987,534	4,107,784	4,064,337	43,447
Operations	104,877	135,492	79,734	55,758	115,979	135,878	96,078	39,800
Capital Outlay	-	-	-	-	-	13,179	13,104	75
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	1,094,572	1,120,321	989,598	130,723	4,103,513	4,256,841	4,173,519	83,322
Excess of Revenues Over (Under) Expenditures	(660,121)	(636,322)	(592,502)	43,820	(3,806,046)	(3,644,393)	(3,736,788)	(92,395)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	117,925	117,925	118,925	1,000
Transfers Out	-	-	-	-	(8,925)	(8,925)	(8,925)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (660,121)	\$ (636,322)	\$ (592,502)	\$ 43,820	\$ (3,697,046)	\$ (3,535,393)	\$ (3,626,788)	\$ (91,395)

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
(Page 3 of 11)

	Financial Services				Clerk & Recorder			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	11,720	11,720	11,263	(457)
Charges for Services	-	-	-	-	705,100	705,100	1,151,381	446,281
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	5	5	1,346	1,341
Total Revenues	-	-	-	-	716,825	716,825	1,163,990	447,165
Expenditures:								
Current Operations:								
Personnel	748,222	748,222	737,041	11,181	453,489	453,489	446,022	7,467
Operations	116,582	116,582	53,790	62,792	51,333	51,333	34,546	16,787
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	864,804	864,804	790,831	73,973	504,822	504,822	480,568	24,254
Excess of Revenues Over (Under) Expenditures	(864,804)	(864,804)	(790,831)	73,973	212,003	212,003	683,422	471,419
Other Financing Sources (Uses):								
Transfers In	14,000	14,000	14,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (850,804)	\$ (850,804)	\$ (776,831)	\$ 73,973	\$ 212,003	\$ 212,003	\$ 683,422	\$ 471,419

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
(Page 4 of 11)

	Elections				Records Management			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	103,000	103,000	37,536	(65,464)	-	-	-	-
Charges for Services	70,000	70,000	93,619	23,619	200	200	602	402
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	312,818	312,818	-	-	-	-	-
Total Revenues	<u>173,000</u>	<u>485,818</u>	<u>443,973</u>	<u>(41,845)</u>	<u>200</u>	<u>200</u>	<u>602</u>	<u>402</u>
Expenditures:								
Current Operations:								
Personnel	516,321	587,359	612,174	(24,815)	280,103	281,194	281,193	1
Operations	466,670	677,585	559,057	118,528	14,125	15,216	5,381	9,835
Capital Outlay	-	38,062	131,774	(93,712)	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>982,991</u>	<u>1,303,006</u>	<u>1,303,005</u>	<u>1</u>	<u>294,228</u>	<u>296,410</u>	<u>286,574</u>	<u>9,836</u>
Excess of Revenues Over (Under) Expenditures	(809,991)	(817,188)	(859,032)	(41,844)	(294,028)	(296,210)	(285,972)	10,238
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (809,991)</u>	<u>\$ (817,188)</u>	<u>\$ (859,032)</u>	<u>\$ (41,844)</u>	<u>\$ (294,028)</u>	<u>\$ (296,210)</u>	<u>\$ (285,972)</u>	<u>\$ 10,238</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
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	Treasurers				Auditor			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	28,540	28,540	27,322	(1,218)	-	-	-	-
Intergovernmental Revenue	37,500	320,987	313,637	(7,350)	-	-	-	-
Charges for Services	338,300	338,300	315,884	(22,416)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	(3,461)	(3,461)	-	-	-	-
Total Revenues	404,340	687,827	653,382	(34,445)	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	1,491,478	1,563,442	1,563,442	-	214,849	214,849	212,315	2,534
Operations	324,750	536,273	536,273	-	61,400	61,400	49,639	11,761
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	1,816,228	2,099,715	2,099,715	-	276,249	276,249	261,954	14,295
Excess of Revenues Over (Under) Expenditures	(1,411,888)	(1,411,888)	(1,446,333)	(34,445)	(276,249)	(276,249)	(261,954)	14,295
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (1,411,888)	\$ (1,411,888)	\$ (1,446,333)	\$ (34,445)	\$ (276,249)	\$ (276,249)	\$ (261,954)	\$ 14,295

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	Facilities Management				Office of Emergency Services			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	19,865	19,865	-	393,597	393,597	167,187	(226,410)
Charges for Services	824,776	824,776	811,951	(12,825)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	824,776	844,641	831,816	(12,825)	393,597	393,597	167,187	(226,410)
Expenditures:								
Current Operations:								
Personnel	1,359,951	1,332,437	1,332,437	-	364,308	381,452	940,926	(559,474)
Operations	1,172,220	1,245,185	1,245,185	-	67,350	67,350	2,250,628	(2,183,278)
Capital Outlay	45,500	26,388	26,388	-	224,500	224,500	-	224,500
Debt Service						-		
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	2,577,671	2,604,010	2,604,010	-	656,158	673,302	3,191,554	(2,518,252)
Excess of Revenues Over (Under) Expenditures	(1,752,895)	(1,759,369)	(1,772,194)	(12,825)	(262,561)	(279,705)	(3,024,367)	(2,744,662)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (1,752,895)</u>	<u>\$ (1,759,369)</u>	<u>\$ (1,772,194)</u>	<u>\$ (12,825)</u>	<u>\$ (262,561)</u>	<u>\$ (279,705)</u>	<u>\$ (3,024,367)</u>	<u>\$ (2,744,662)</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	9-1-1 Communications				Human Resources			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	24,786	-	(24,786)	-	-	-	-
Charges for Services	300	300	-	(300)	35,000	35,000	32,712	(2,288)
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>300</u>	<u>25,086</u>	<u>-</u>	<u>(25,086)</u>	<u>35,000</u>	<u>35,000</u>	<u>32,712</u>	<u>(2,288)</u>
Expenditures:								
Current Operations:								
Personnel	2,243,785	2,169,498	2,169,472	26	592,852	605,841	605,840	1
Operations	456,150	643,644	643,644	-	212,905	203,530	203,528	2
Capital Outlay	89,178	27,664	27,664	-	-	-	-	-
Debt Service								
Principal	76,495	76,495	76,495	-	-	-	-	-
Interest	9,689	9,689	9,689	-	-	-	-	-
Total Expenditures	<u>2,875,297</u>	<u>2,926,990</u>	<u>2,926,964</u>	<u>26</u>	<u>805,757</u>	<u>809,371</u>	<u>809,368</u>	<u>3</u>
Excess of Revenues Over (Under) Expenditures	(2,874,997)	(2,901,904)	(2,926,964)	(25,060)	(770,757)	(774,371)	(776,656)	(2,285)
Other Financing Sources (Uses):								
Transfers In	764,193	788,979	776,720	(12,259)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (2,110,804)</u>	<u>\$ (2,112,925)</u>	<u>\$ (2,150,244)</u>	<u>\$ (37,319)</u>	<u>\$ (770,757)</u>	<u>\$ (774,371)</u>	<u>\$ (776,656)</u>	<u>\$ (2,285)</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	Central Services				Superintendent of Schools			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	390,000	524,422	513,342	(11,080)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	390,000	524,422	513,342	(11,080)	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	190,182	190,182	191,786	(1,604)	203,117	196,814	194,915	1,899
Operations	428,500	531,073	519,464	11,609	29,516	35,819	33,644	2,175
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	4,369	4,369	-	4,369	-	-	-	-
Interest	110	110	-	110	-	-	-	-
Total Expenditures	623,161	725,734	711,250	14,484	232,633	232,633	228,559	4,074
Excess of Revenues Over (Under) Expenditures	(233,161)	(201,312)	(197,908)	3,404	(232,633)	(232,633)	(228,559)	4,074
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,000	1,000	-	(1,000)	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (232,161)	\$ (200,312)	\$ (197,908)	\$ 2,404	\$ (232,633)	\$ (232,633)	\$ (228,559)	\$ 4,074

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	Surveyor				GIS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	26,000	26,000	43,551	17,551
Charges for Services	12,500	21,145	20,672	(473)	400	5,500	5,502	2
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	(6)	(6)	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	12,500	21,145	20,666	(479)	26,400	31,500	49,053	17,553
Expenditures:								
Current Operations:								
Personnel	290,734	290,734	263,528	27,206	457,146	457,463	457,463	-
Operations	22,575	22,575	12,393	10,182	10,718	10,718	8,028	2,690
Capital Outlay	25,000	25,650	25,650	-	6,052	6,052	-	6,052
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	338,309	338,959	301,571	37,388	473,916	474,233	465,491	8,742
Excess of Revenues Over (Under) Expenditures	(325,809)	(317,814)	(280,905)	36,909	(447,516)	(442,733)	(416,438)	26,295
Other Financing Sources (Uses):								
Transfers In	1,200	1,200	1,200	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (324,609)	\$ (316,614)	\$ (279,705)	\$ 36,909	\$ (447,516)	\$ (442,733)	\$ (416,438)	\$ 26,295

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	Project Management				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	104,218	104,218	95,429	8,789	-	-	-	-
Operations	1,165	1,165	342	823	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	105,383	105,383	95,771	9,612	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(105,383)	(105,383)	(95,771)	9,612	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (105,383)	\$ (105,383)	\$ (95,771)	\$ 9,612	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Budget and Actual
For Fiscal Year Ended June 30, 2021
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	Non-Departmental				Totals			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 13,226,499	\$ 13,971,426	\$ 14,390,795	\$ 419,369	\$ 13,226,499	\$ 13,971,426	\$ 14,390,795	\$ 419,369
License & Permits	-	246,205	246,204	(1)	28,540	274,745	273,526	(1,219)
Intergovernmental Revenue	2,813,609	2,813,609	3,112,545	298,936	3,542,807	4,235,474	4,059,006	(176,468)
Charges for Services	-	-	-	-	2,508,913	2,657,080	3,044,003	386,923
Fines & Forfeitures	-	-	-	-	422,200	422,200	348,817	(73,383)
Investment Earnings	300,000	300,000	138,802	(161,198)	300,000	300,000	138,796	(161,204)
Miscellaneous Revenues	64,750	64,750	78,983	14,233	84,755	397,573	422,936	25,363
Total Revenues	16,404,858	17,395,990	17,967,329	571,339	20,113,714	22,258,498	22,677,879	419,381
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	15,696,312	15,879,282	16,229,650	(350,368)
Operations	1,331,550	2,076,477	1,699,107	377,370	5,123,669	6,701,452	8,090,492	(1,389,040)
Capital Outlay	-	-	-	-	390,230	361,495	224,580	136,915
Debt Service								
Principal	-	-	-	-	80,864	80,864	76,495	4,369
Interest	-	-	-	-	9,799	9,799	9,689	110
Total Expenditures	1,331,550	2,076,477	1,699,107	377,370	21,300,874	23,032,892	24,630,906	(1,598,014)
Excess of Revenues Over (Under) Expenditures	15,073,308	15,319,513	16,268,222	948,709	(1,187,160)	(774,394)	(1,953,027)	(1,178,633)
Other Financing Sources (Uses):								
Transfers In	2,191,923	2,191,923	2,150,187	(41,736)	3,089,241	3,114,027	3,061,032	(52,995)
Transfers Out	(2,056,859)	(2,303,064)	(2,079,815)	223,249	(2,065,784)	(2,311,989)	(2,088,740)	223,249
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	1,000	1,000	-	(1,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 15,208,372	\$ 15,208,372	\$ 16,338,594	\$ 1,130,222	\$ (162,703)	\$ 28,644	\$ (980,735)	\$ (1,009,379)

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Budgeted Major Governmental Funds
For Fiscal Year Ended June 30, 2021

	Public Safety Sheriff				Public Safety Detention			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 8,324,197	\$ 8,627,848	\$ 8,729,948	\$ 102,100	\$ 6,507,633	\$ 6,507,633	\$ 6,602,763	\$ 95,130
License & Permits	40,000	40,000	58,154	18,154	-	-	-	-
Intergovernmental Revenue	526,719	573,599	524,443	(49,156)	486,496	486,496	470,177	(16,319)
Charges for Services	455,000	455,000	465,895	10,895	6,156,500	6,156,500	5,724,743	(431,757)
Fines & Forfeitures	-	-	-	-	36,000	36,000	16,437	(19,563)
Investment Earnings	400	400	263	(137)	4,272	4,272	1,711	(2,561)
Private and Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	50,100	50,100	100,833	50,733	780,797	780,797	1,037,433	256,636
Total Revenues	9,396,416	9,746,947	9,879,536	132,589	13,971,698	13,971,698	13,853,264	(118,434)
Expenditures:								
Current Operations:								
Personnel	7,486,618	7,727,598	7,727,598	-	9,229,048	9,229,048	9,013,602	215,446
Operations	1,798,559	1,798,559	1,514,802	283,757	5,628,468	5,628,468	5,399,352	229,116
Capital Outlay	13,297	60,177	71,109	(10,932)	132,650	132,650	83,350	49,300
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	9,298,474	9,586,334	9,313,509	272,825	14,990,166	14,990,166	14,496,304	493,862
Excess of Revenues Over (Under) Expenditures	97,942	160,613	566,027	405,414	(1,018,468)	(1,018,468)	(643,040)	375,428
Other Financing Sources (Uses):								
Transfers In	702,330	702,330	701,799	(531)	1,688,098	1,688,098	1,499,257	(188,841)
Transfers Out	(848,068)	(848,068)	(822,835)	25,233	(1,041,701)	(1,041,701)	(901,701)	140,000
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (47,796)	\$ 14,875	\$ 444,991	\$ 430,116	\$ (372,071)	\$ (372,071)	\$ (45,484)	\$ 326,587

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Major Governmental Funds
For Fiscal Year Ended June 30, 2021

	Health				Cares Act			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 1,021,268	\$ 1,029,632	\$ 1,029,632	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	159,900	228,120	226,406	(1,714)	-	-	-	-
Intergovernmental Revenue	4,014,000	11,660,136	10,945,127	(715,009)	-	19,346,622	19,346,622	-
Charges for Services	887,877	887,877	862,848	(25,029)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private and Local Grants	33,625	33,625	85,939	52,314	-	-	-	-
Miscellaneous Revenues	75,546	75,546	7,434	(68,112)	-	-	-	-
Total Revenues	6,192,216	13,914,936	13,157,386	(757,550)	-	19,346,622	19,346,622	-
Expenditures:								
Current Operations:								
Personnel	5,079,663	12,577,603	12,577,604	1	-	-	-	-
Operations	1,452,328	1,967,888	1,841,480	(126,408)	-	9,769,248	9,769,247	1
Capital Outlay	6,378	93,378	53,602	(39,776)	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	6,538,369	14,638,869	14,472,686	(166,183)	-	9,769,248	9,769,247	1
Excess of Revenues Over (Under) Expenditures	(346,153)	(723,933)	(1,315,300)	(923,733)	-	9,577,374	9,577,375	1
Other Financing Sources (Uses):								
Transfers In	266,669	266,669	275,259	8,590	-	-	-	-
Transfers Out	(6,500)	(6,500)	(6,500)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (85,984)	\$ (463,764)	\$ (1,046,541)	\$ (582,777)	\$ -	\$ 9,577,374	\$ 9,577,375	\$ 1

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Major Governmental Funds
For Fiscal Year Ended June 30, 2021

	American Rescue Plan				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	11,615,449	11,615,449	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private and Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	11,615,449	11,615,449	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	11,615,449	11,615,449	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 11,615,449	\$ 11,615,449	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA

Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

June 30, 2021

Note 1 - Basis of Presentation

The accompanying Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual are presented on the budget basis of accounting. The County prepares its budget on the cash basis. Generally accepted accounting principles (GAAP) require the use of the modified accrual basis of accounting for governmental fund financial statements.

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Budgeted Major Governmental Funds Other Than Special Revenue
For Fiscal Year Ended June 30, 2021

	RSID Debt Service				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 950,308	\$ 950,308	\$ 995,723	\$ 45,415	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	950,308	950,308	995,723	45,415	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	871,860	871,860	561,860	310,000	-	-	-	-
Interest	289,804	289,804	599,401	(309,597)	-	-	-	-
Total Expenditures	1,161,664	1,161,664	1,161,261	403	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(211,356)	(211,356)	(165,538)	45,818	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (211,356)	\$ (211,356)	\$ (165,538)	\$ 45,818	\$ -	\$ -	\$ -	\$ -

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NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds – to account for revenues which are legally restricted to specific uses.

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.

Health – To account for revenues restricted to use in programs related to public health.

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.

Extension Grants – To account for grants and donations revenues received by the County Extension Service.

MDA Airport Industrial Tax Increment District – To account for tax increment revenues from the Missoula Development Authority Airport Industrial District.

MDA Technology Tax Increment 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 Targeted Economic Development District – 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 Sheriff's 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 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.

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	Big Sky Trust	Friends of the Library
Friends of the Historical Museum	Open Space	Other Special Revenue Funds

Debt Service Funds – To account for the accumulation of resources for and the payment of long-term debt principal and interest:

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

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

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.

Fair Ice Rink – 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 – 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.

2017 LTGO Bonds – To account for principal and interest payments for the 2017 limited obligation bonds.

Larchmont LTGO Bonds – To account for principal and interest payments for the 2009 limited obligation bonds.

RSID Revolving Fund – 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.

Parks & Trails Bond Fund – To account for principal and interest payments for the 2016 general obligation bonds.

Capital Project Funds – To account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary funds:

Capital Improvement Fund – To account for revenues legally set aside for capital purchases that are too low to justify the use of a capital projects fund.

Technology Fund – 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.

Public Safety Building Fund – To account for construction of the Public Safety Building.

Fair 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.

MDA Industrial District Construction – To account for proceeds from the series 2006 Industrial Tax Increment Bonds.

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.

Relationship Violence Services Division (RVSD) Construction – To account for bond proceeds and other revenues used for the RVSD Building Construction.

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

2017 LTGO Bond Construction – To account for bond proceeds used for part of phase 5 of the Courthouse Reconstruction project.

Alder Street Acquisition – To account for bond proceeds used for to purchase property for future space needs.

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

Capital Reserve Funds – To account for funds placed in reserve for future projects. These funds include:

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

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MISSOULA COUNTY, MONTANA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021
(Page 1 of 11)

	Special Revenue									
	Road	Community Assistance Fund	Bridge	Weed	Weed Grant	Fair	District Court	Parks	Library	Planning
Assets:										
Cash & Cash Equivalents	\$ 43,904	\$ 11,013	\$ 25,038	\$ (1,536)	\$ 10,670	\$ -	\$ 12,887	\$ 9,632	\$ 19,604	\$ 3,182
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	1,738,363	436,050	991,354	(60,810)	422,495	-	510,242	381,381	776,203	126,010
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	123,316	46,811	53,820	35,652	-	35,077	37,685	34,719	134,387	38,011
Accounts Receivable	-	-	-	-	-	54,193	-	-	(378)	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	567,677	-	-	-	-	-	-	-	-	-
Advances To Other Funds	-	-	-	-	-	-	-	-	-	-
Advances To Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	1,105,053	-	-	-	-	-	-	-	-	-
Total Assets	\$ 3,578,313	\$ 493,874	\$ 1,070,212	\$ (26,694)	\$ 433,165	\$ 89,270	\$ 560,814	\$ 425,732	\$ 929,816	\$ 167,203
Liabilities:										
Accounts & Warrants Payable	\$ 349,002	\$ 99,820	\$ 7,848	\$ 2,124	\$ 22,737	\$ 12,754	\$ 7,455	\$ 532	\$ 38,654	\$ -
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	124,649	-	40,471	53,141	-	41,298	62,939	12,499	114,073	-
Due To Other Funds	-	-	-	-	-	453,591	-	-	-	-
Total Liabilities	473,651	99,820	48,319	55,265	22,737	507,643	70,394	13,031	152,727	-
Deferred Inflows										
Deferred Taxes and Assessments	123,316	46,811	53,820	35,652	-	35,077	37,685	34,719	134,387	38,011
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	123,316	46,811	53,820	35,652	-	35,077	37,685	34,719	134,387	38,011
Fund Balance:										
Nonspendable	1,105,053	-	-	-	-	-	-	-	-	-
Restricted	1,876,293	347,243	968,073	-	410,428	-	452,735	377,982	642,702	-
Committed	-	-	-	-	-	-	-	-	-	129,192
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(117,611)	-	(453,450)	-	-	-	-
Total Fund Balance	2,981,346	347,243	968,073	(117,611)	410,428	(453,450)	452,735	377,982	642,702	129,192
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 3,578,313	\$ 493,874	\$ 1,070,212	\$ (26,694)	\$ 433,165	\$ 89,270	\$ 560,814	\$ 425,732	\$ 929,816	\$ 167,203

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
(Page 2 of 11)

	Special Revenue									
	Grants	Substance Abuse Prevention	Relationship Violence Services	Community & Planning Services	Building Code Division	For Future Use	Water Quality District	Animal Control	Extension	Extension Grant
Assets:										
Cash & Cash Equivalents	\$ 101	\$ 129	\$ 4,612	\$ 12,025	\$ 17,817	\$ -	\$ 14,158	\$ 1,776	\$ 2,872	\$ 611
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	4,004	5,102	182,595	476,118	705,442	-	560,579	70,314	113,708	24,211
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	23,196	20,195	9,887	37,734	-	-	25,239	7,814	27,735	-
Accounts Receivable	1,569	1,999	3,848	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 28,870</u>	<u>\$ 27,425</u>	<u>\$ 200,942</u>	<u>\$ 525,877</u>	<u>\$ 723,259</u>	<u>\$ -</u>	<u>\$ 599,976</u>	<u>\$ 79,904</u>	<u>\$ 144,315</u>	<u>\$ 24,822</u>
Liabilities:										
Accounts & Warrants Payable	\$ 221,139	\$ 67,126	\$ 58,764	\$ 29,505	\$ 2,224	\$ -	\$ 28,541	\$ 13,983	\$ 1,531	\$ 995
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	27,392	10,181	47,357	66,739	37,608	-	22,308	37,165	11,063	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>248,531</u>	<u>77,307</u>	<u>106,121</u>	<u>96,244</u>	<u>39,832</u>	<u>-</u>	<u>50,849</u>	<u>51,148</u>	<u>12,594</u>	<u>995</u>
Deferred Inflows										
Deferred Taxes and Assessments	23,196	20,195	9,887	37,734	-	-	25,239	7,814	27,735	-
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	<u>23,196</u>	<u>20,195</u>	<u>9,887</u>	<u>37,734</u>	<u>-</u>	<u>-</u>	<u>25,239</u>	<u>7,814</u>	<u>27,735</u>	<u>-</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	84,934	-	683,427	-	523,888	-	103,986	-
Committed	-	-	-	391,899	-	-	-	20,942	-	23,827
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(242,857)	(70,077)	-	-	-	-	-	-	-	-
Total Fund Balance	<u>(242,857)</u>	<u>(70,077)</u>	<u>84,934</u>	<u>391,899</u>	<u>683,427</u>	<u>-</u>	<u>523,888</u>	<u>20,942</u>	<u>103,986</u>	<u>23,827</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 28,870</u>	<u>\$ 27,425</u>	<u>\$ 200,942</u>	<u>\$ 525,877</u>	<u>\$ 723,259</u>	<u>\$ -</u>	<u>\$ 599,976</u>	<u>\$ 79,904</u>	<u>\$ 144,315</u>	<u>\$ 24,822</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
(Page 3 of 11)

	Special Revenue									
	MDA Airport Industrial District	MDA Technology District	Bonner Millsite Tax Increment District	Bonner West Log Yard TEDD	Drug Forfeiture	Youth Education & Safety	Historical Museum	Caremark NACo Rx	Missoula Search & Rescue	Seeley Lake Search & Rescue
Assets:										
Cash & Cash Equivalents	\$ 2,699	\$ 29,560	\$ 38,801	\$ 14,552	\$ 5,214	\$ 9	\$ 2,745	\$ 110	\$ 1,747	\$ 494
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	106,879	1,170,409	1,536,313	576,191	206,458	363	108,678	4,354	69,163	19,558
Investment in Land Held for Resale	137,758	3,044,156	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	70,074	2,156	73,235	10,796	-	-	26,893	-	2,806	1,586
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	439,322	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	70,116	-	-	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 756,732</u>	<u>\$ 4,316,397</u>	<u>\$ 1,648,349</u>	<u>\$ 601,539</u>	<u>\$ 211,672</u>	<u>\$ 372</u>	<u>\$ 138,316</u>	<u>\$ 4,464</u>	<u>\$ 73,716</u>	<u>\$ 21,638</u>
Liabilities:										
Accounts & Warrants Payable	\$ 6,500	\$ 6,800	\$ 899,924	\$ -	\$ -	\$ -	\$ 9,516	\$ -	\$ 2,665	\$ 41
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	-	6,079	5,937	5,937	17,093	-	25,765	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>6,500</u>	<u>12,879</u>	<u>905,861</u>	<u>5,937</u>	<u>17,093</u>	<u>-</u>	<u>35,281</u>	<u>-</u>	<u>2,665</u>	<u>41</u>
Deferred Inflows										
Deferred Taxes and Assessments	70,074	2,156	73,235	10,796	-	-	26,893	-	2,806	1,586
Other Deferred Receipts	439,322	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	<u>509,396</u>	<u>2,156</u>	<u>73,235</u>	<u>10,796</u>	<u>-</u>	<u>-</u>	<u>26,893</u>	<u>-</u>	<u>2,806</u>	<u>1,586</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	1,080,170	669,253	584,806	194,579	372	76,142	-	68,245	20,011
Committed	240,836	3,221,192	-	-	-	-	-	4,464	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	<u>240,836</u>	<u>4,301,362</u>	<u>669,253</u>	<u>584,806</u>	<u>194,579</u>	<u>372</u>	<u>76,142</u>	<u>4,464</u>	<u>68,245</u>	<u>20,011</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 756,732</u>	<u>\$ 4,316,397</u>	<u>\$ 1,648,349</u>	<u>\$ 601,539</u>	<u>\$ 211,672</u>	<u>\$ 372</u>	<u>\$ 138,316</u>	<u>\$ 4,464</u>	<u>\$ 73,716</u>	<u>\$ 21,638</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
(Page 4 of 11)

	Special Revenue									
	Disaster Emergency Levy	Junk Vehicle	Forest Reserve Title III	RSID Administration	HUD/ CDBG	Community Based Organizations	Permissive Medical Levy	Seeley Lake Refuse	9-1-1 Trust	Criminal Justice Coord. Council
Assets:										
Cash & Cash Equivalents	\$ 26,066	\$ 1,247	\$ 5,102	\$ 102	\$ 9,504	\$ 1,845	\$ 2,123	\$ 4,391	\$ 42,676	\$ 8,412
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	1,032,080	49,355	202,016	4,046	376,327	73,059	84,049	173,852	1,689,728	333,082
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	11	-	-	-	-	46,247	178,001	31,252	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	430,379	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 1,058,157</u>	<u>\$ 50,602</u>	<u>\$ 207,118</u>	<u>\$ 4,148</u>	<u>\$ 816,210</u>	<u>\$ 121,151</u>	<u>\$ 264,173</u>	<u>\$ 209,495</u>	<u>\$ 1,732,404</u>	<u>\$ 341,494</u>
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ 2,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,165	\$ -	\$ 39,350
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	-	2,710	-	927	-	-	-	1,171	-	8,117
Due To Other Funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>5,004</u>	<u>-</u>	<u>927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,336</u>	<u>-</u>	<u>47,467</u>
Deferred Inflows										
Deferred Taxes and Assessments	11	-	-	-	-	46,247	178,001	31,252	-	-
Other Deferred Receipts	-	-	-	-	430,379	-	-	-	-	-
Total Deferred Inflows	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>430,379</u>	<u>46,247</u>	<u>178,001</u>	<u>31,252</u>	<u>-</u>	<u>-</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1,058,146	45,598	207,118	-	385,831	74,904	86,172	-	1,732,404	-
Committed	-	-	-	3,221	-	-	-	143,907	-	294,027
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	<u>1,058,146</u>	<u>45,598</u>	<u>207,118</u>	<u>3,221</u>	<u>385,831</u>	<u>74,904</u>	<u>86,172</u>	<u>143,907</u>	<u>1,732,404</u>	<u>294,027</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 1,058,157</u>	<u>\$ 50,602</u>	<u>\$ 207,118</u>	<u>\$ 4,148</u>	<u>\$ 816,210</u>	<u>\$ 121,151</u>	<u>\$ 264,173</u>	<u>\$ 209,495</u>	<u>\$ 1,732,404</u>	<u>\$ 341,494</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
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	Special Revenue									
	Relief Fund	Seeley Lake Stove Project	Friends of the Library	Friends of Historical Museum	For Future Use	For Future Use	Other Special Revenue	For Future Use	For Future Use	For Future Use
Assets:										
Cash & Cash Equivalents	\$ 317	\$ 1,489	\$ 1,533	\$ 6,567	\$ -	\$ -	\$ 1,028	\$ -	\$ -	\$ -
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	12,570	58,947	60,710	259,998	-	-	40,688	-	-	-
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	-	-	-	-	-	-	2	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 12,887</u>	<u>\$ 60,436</u>	<u>\$ 62,243</u>	<u>\$ 266,565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ 2,277	\$ 3,618	\$ -	\$ -	\$ 1,647	\$ -	\$ -	\$ -
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	7,037	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,277</u>	<u>3,618</u>	<u>-</u>	<u>-</u>	<u>8,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows										
Deferred Taxes and Assessments	-	-	-	-	-	-	2	-	-	-
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	60,436	-	-	-	-	-	-	-	-
Committed	12,887	-	59,966	262,947	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	33,032	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	<u>12,887</u>	<u>60,436</u>	<u>59,966</u>	<u>262,947</u>	<u>-</u>	<u>-</u>	<u>33,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 12,887</u>	<u>\$ 60,436</u>	<u>\$ 62,243</u>	<u>\$ 266,565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
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	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
Assets:										
Cash & Cash Equivalents	\$ 170	\$ 222	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503
Cash with Fiscal Agents	-	-	-	51,506	51,554	85,438	356,584	129,713	40,469	-
Investments	6,727	8,776	169	(14,090)	-	-	-	-	14,090	19,906
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	24,686	-	172	-	-	-	25,752	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances To Other Funds	-	-	-	-	-	-	-	-	-	-
Advances To Component Units	-	-	-	-	-	-	-	1,005,000	260,000	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 31,583</u>	<u>\$ 8,998</u>	<u>\$ 345</u>	<u>\$ 37,416</u>	<u>\$ 51,554</u>	<u>\$ 85,438</u>	<u>\$ 382,336</u>	<u>\$ 1,134,713</u>	<u>\$ 314,559</u>	<u>\$ 20,409</u>
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	-	-	-	3,906	6,554	15,438	101,584	24,712	3,069	-
Accrued Payroll	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	166,329	86,391	70,115	334,893	130,063	48,008	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,235</u>	<u>92,945</u>	<u>85,553</u>	<u>436,477</u>	<u>154,775</u>	<u>51,077</u>	<u>-</u>
Deferred Inflows										
Deferred Taxes and Assessments	24,686	-	172	-	-	-	25,752	-	-	-
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	<u>24,686</u>	<u>-</u>	<u>172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	173	-	-	-	-	-	-	-
Committed	6,897	8,998	-	-	-	-	-	979,938	263,482	20,409
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(132,819)	(41,391)	(115)	(79,893)	-	-	-
Total Fund Balance	<u>6,897</u>	<u>8,998</u>	<u>173</u>	<u>(132,819)</u>	<u>(41,391)</u>	<u>(115)</u>	<u>(79,893)</u>	<u>979,938</u>	<u>263,482</u>	<u>20,409</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 31,583</u>	<u>\$ 8,998</u>	<u>\$ 345</u>	<u>\$ 37,416</u>	<u>\$ 51,554</u>	<u>\$ 85,438</u>	<u>\$ 382,336</u>	<u>\$ 1,134,713</u>	<u>\$ 314,559</u>	<u>\$ 20,409</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
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	Debt Service									
	2017 LTGO	Larchmont Bonds	Library Bonds	Parks & 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
Assets:										
Cash & Cash Equivalents	\$ -	\$ -	\$ (13,021)	\$ (7,139)	\$ 403	\$ 17,444	\$ -	\$ 9,276	\$ -	\$ 1,665
Cash with Fiscal Agents	105,995	61,700	1,534,537	2,038,287	115,239	-	515,269	355,579	132,231	-
Investments	-	-	(515,581)	(282,668)	15,976	690,707	-	367,277	-	65,911
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	8,074	-	67,258	111,170	9,287	-	-	-	5,384	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	72,378	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances To Other Funds	-	605,000	-	-	-	-	-	-	-	-
Advances To Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 114,069</u>	<u>\$ 666,700</u>	<u>\$ 1,073,193</u>	<u>\$ 1,859,650</u>	<u>\$ 140,905</u>	<u>\$ 780,529</u>	<u>\$ 515,269</u>	<u>\$ 732,132</u>	<u>\$ 137,615</u>	<u>\$ 67,576</u>
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,511
Accrued Interest Payable	40,866	11,700	554,538	678,287	4,051	-	106,315	355,579	63,231	-
Accrued Payroll	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	112,426	61,700	-	865,142	-	-	281,053	-	87,441	-
Total Liabilities	<u>153,292</u>	<u>73,400</u>	<u>554,538</u>	<u>1,543,429</u>	<u>4,051</u>	<u>-</u>	<u>387,368</u>	<u>355,579</u>	<u>150,672</u>	<u>17,511</u>
Deferred Inflows										
Deferred Taxes and Assessments	8,074	-	67,258	111,170	9,287	-	-	-	5,384	-
Other Deferred Receipts	-	-	-	-	-	72,378	-	-	-	-
Total Deferred Inflows	<u>8,074</u>	<u>-</u>	<u>67,258</u>	<u>111,170</u>	<u>9,287</u>	<u>72,378</u>	<u>-</u>	<u>-</u>	<u>5,384</u>	<u>-</u>
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	205,051	127,567	708,151	127,901	376,553	-	50,065
Committed	-	593,300	451,397	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(47,297)	-	-	-	-	-	-	-	(18,441)	-
Total Fund Balance	<u>(47,297)</u>	<u>593,300</u>	<u>451,397</u>	<u>205,051</u>	<u>127,567</u>	<u>708,151</u>	<u>127,901</u>	<u>376,553</u>	<u>(18,441)</u>	<u>50,065</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 114,069</u>	<u>\$ 666,700</u>	<u>\$ 1,073,193</u>	<u>\$ 1,859,650</u>	<u>\$ 140,905</u>	<u>\$ 780,529</u>	<u>\$ 515,269</u>	<u>\$ 732,132</u>	<u>\$ 137,615</u>	<u>\$ 67,576</u>

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
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	Debt Service			Capital Projects						
	Judgement Levy 2019 Debt Service	For Future Use	For Future Use	Capital Improvements	Technology	Milltown Historical Preservation	Open Space	Library Capital Reserve	Health Building Reserve	Animal Control Reserve
Assets:										
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 27,571	\$ 20,462	\$ 2,708	\$ 8,875	\$ 1,462	\$ 5,673	\$ 3,547
Cash with Fiscal Agents	130,874	-	-	-	-	-	-	-	-	-
Investments	-	-	-	1,091,658	810,166	107,238	351,402	57,868	224,615	140,453
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	7,201	-	-	72,689	54,050	-	-	-	-	-
Accounts Receivable	-	-	-	(259,306)	1,200	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	25,017	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	334,893	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 138,075	\$ -	\$ -	\$ 957,629	\$ 885,878	\$ 109,946	\$ 695,170	\$ 59,330	\$ 230,288	\$ 144,000
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ 32,950	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	10,875	-	-	-	-	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	68,437	-	-	-	-	-	-	-	-	-
Total Liabilities	79,312	-	-	-	32,950	-	-	-	-	-
Deferred Inflows										
Deferred Taxes and Assessments	7,201	-	-	72,689	54,050	-	-	-	-	-
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	7,201	-	-	72,689	54,050	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	51,562	-	-	-	798,878	-	695,170	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	884,940	-	109,946	-	59,330	230,288	144,000
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	51,562	-	-	884,940	798,878	109,946	695,170	59,330	230,288	144,000
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 138,075	\$ -	\$ -	\$ 957,629	\$ 885,878	\$ 109,946	\$ 695,170	\$ 59,330	\$ 230,288	\$ 144,000

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
(Page 9 of 11)

	Capital Projects									
	WQD Capital Reserve	District Court Reserve	Public Safety Capital Reserve	Detention Capital Reserve	Fair Capital Projects	Park Construction Reserve	Fort Missoula Regional Park Construction	Trail Bond Construction	Weed/Ext Building Reserve	Bridge Reserve
Assets:										
Cash & Cash Equivalents	\$ 2,443	\$ 148	\$ 27,120	\$ 15,619	\$ 15,682	\$ 15,929	\$ 62,566	\$ (654)	\$ 26,377	\$ 8,955
Cash with Fiscal Agents	-	-	-	-	40,050	-	-	-	-	-
Investments	96,736	5,852	1,073,827	618,429	635,233	630,718	2,477,298	(25,911)	1,044,373	354,565
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	-	-	-	-	-	-	-	-	-	-
RSID Receivable										
Delinquent	-	-	-	-	-	-	-	-	-	-
Deferred	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	61,000	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	865,141	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Prepaid Costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 99,179	\$ 6,000	\$ 1,100,947	\$ 634,048	\$ 751,965	\$ 646,647	\$ 3,405,005	\$ (26,565)	\$ 1,070,750	\$ 363,520
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ 36,075	\$ -	\$ 572,200	\$ -	\$ -	\$ 3,548	\$ 10,490	\$ -
Accrued Interest Payable	-	-	-	-	14,050	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	36,075	-	586,250	-	-	3,548	10,490	-
Deferred Inflows										
Deferred Taxes and Assessments	-	-	-	-	-	-	-	-	-	-
Other Deferred Receipts	-	-	-	-	61,000	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	61,000	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	3,405,005	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	99,179	6,000	1,064,872	634,048	104,715	646,647	-	-	1,060,260	363,520
Unassigned	-	-	-	-	-	-	-	(30,113)	-	-
Total Fund Balance	99,179	6,000	1,064,872	634,048	104,715	646,647	3,405,005	(30,113)	1,060,260	363,520
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 99,179	\$ 6,000	\$ 1,100,947	\$ 634,048	\$ 751,965	\$ 646,647	\$ 3,405,005	\$ (26,565)	\$ 1,070,750	\$ 363,520

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
(Page 10 of 11)

	Capital Projects									
	Road Escrow	SRO Reserve	Missoula Search & Rescue	Seeley Lake Search & Rescue	Detention Self-Funded Projects	Solar Projects	Library Bond Construction	Museum Capital Campaign	Courthouse Reconstruction	Courthouse Reconstruction Phase 2-5
Assets:										
Cash & Cash Equivalents	\$ 5,126	\$ 246	\$ 3,775	\$ 988	\$ 2,956	\$ -	\$ (28,984)	\$ 6,241	\$ -	\$ -
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	-
Investments	202,963	9,754	149,481	39,123	117,044	-	(1,147,599)	247,101	-	-
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	-
Property Taxes Receivable (net)	-	-	-	-	-	-	-	-	-	-
RSID Receivable										
Delinquent	-	-	-	-	-	-	-	-	-	-
Deferred	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
Advances to Component Units	-	-	-	-	-	-	-	-	-	-
Prepaid Costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 208,089	\$ 10,000	\$ 153,256	\$ 40,111	\$ 120,000	\$ -	\$ (1,176,583)	\$ 253,342	\$ -	\$ -
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,583	\$ -	\$ -	\$ -
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
Accrued Payroll	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	23,912	-
Total Liabilities	-	-	-	-	-	-	48,583	-	23,912	-
Deferred Inflows										
Deferred Taxes and Assessments	-	-	-	-	-	-	-	-	-	-
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	253,342	-	-
Assigned	208,089	10,000	153,256	40,111	120,000	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(1,225,166)	-	(23,912)	-
Total Fund Balance	208,089	10,000	153,256	40,111	120,000	-	(1,225,166)	253,342	(23,912)	-
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 208,089	\$ 10,000	\$ 153,256	\$ 40,111	\$ 120,000	\$ -	\$ (1,176,583)	\$ 253,342	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2021
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	Capital Projects									
	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	Open Space GO Bonds 2021	Total
Assets:										
Cash & Cash Equivalents	\$ -	\$ 4,862	\$ (3,595)	\$ 29,267	\$ -	\$ -	\$ 98	\$ 9	\$ 110,911	\$ 782,738
Cash with Fiscal Agents	-	-	-	-	-	-	-	-	-	5,745,025
Investments	-	192,499	(142,363)	1,158,823	-	-	3,888	356	4,391,472	31,006,496
Investment in Land Held for Resale	-	-	-	-	-	-	-	-	-	3,181,914
Property Taxes Receivable (net)	-	-	-	-	-	-	-	-	-	1,520,060
Accounts Receivable	-	-	-	-	437,901	-	-	-	-	241,026
Interest Receivable	-	-	-	-	-	-	-	-	-	-
Loans & Notes Receivable	-	-	-	-	-	-	-	-	-	1,028,096
Due From Other Funds	-	-	-	-	-	-	-	-	-	1,837,827
Advances to Other Funds	-	-	-	-	-	-	-	-	-	605,000
Advances to Component Units	-	-	-	-	-	-	-	-	-	1,265,000
Prepaid Costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	1,105,053
Total Assets	\$ -	\$ 197,361	\$ (145,958)	\$ 1,188,090	\$ 437,901	\$ -	\$ 3,986	\$ 365	\$ 4,502,383	\$ 48,318,235
Liabilities:										
Accounts & Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,885	\$ -	\$ -	\$ -	\$ 2,929,773
Accrued Interest Payable	-	-	-	-	-	-	-	-	-	1,994,755
Accrued Payroll	-	-	-	-	-	-	-	-	-	789,656
Due To Other Funds	-	-	-	-	567,677	1,067,519	-	-	-	4,424,697
Total Liabilities	-	-	-	-	567,677	1,303,404	-	-	-	10,138,881
Deferred Inflows										
Deferred Taxes and Assessments	-	-	-	-	-	-	-	-	-	1,520,060
Other Deferred Receipts	-	-	-	-	-	-	-	-	-	1,003,079
Total Deferred Inflows	-	-	-	-	-	-	-	-	-	2,523,139
Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	1,105,053
Restricted	-	-	-	-	-	-	-	-	4,502,383	23,864,337
Committed	-	-	-	-	-	-	-	-	-	7,387,070
Assigned	-	197,361	-	1,188,090	-	-	3,986	365	-	7,362,035
Unassigned	-	-	(145,958)	-	(129,776)	(1,303,404)	-	-	-	(4,062,280)
Total Fund Balance	-	197,361	(145,958)	1,188,090	(129,776)	(1,303,404)	3,986	365	4,502,383	35,656,215
Total Liabilities, Deferred Inflows, and Fund Balance	\$ -	\$ 197,361	\$ (145,958)	\$ 1,188,090	\$ 437,901	\$ -	\$ 3,986	\$ 365	\$ 4,502,383	\$ 48,318,235

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue									
	Road	Community Assistance Fund	Bridge	Weed	Weed Grant	Fair	District Court	Parks	Library	Planning
Revenues:										
Property Taxes	\$ 2,594,256	\$ 850,381	\$ 979,158	\$ 706,479	\$ -	\$ 684,734	\$ 1,074,418	\$ 751,186	\$ 2,473,055	\$ 701,557
Licenses & Permits	10,439	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	3,316,246	42,408	643,115	57,180	408,608	20,169	66,055	17,876	308,108	102,433
Charges for Services	46,036	-	-	-	-	175,567	41,935	5,352	1,606	-
Fines & Forfeitures	-	-	-	-	-	-	605	-	5,068	-
Investment Earnings	-	-	-	1	-	19	-	(61)	-	-
Private & Local Grants	-	-	-	-	-	(508)	-	3,979	-	-
Miscellaneous Revenues	223,521	1,100	-	(25,571)	-	(500)	(1,410)	2,405	55,665	-
Total Revenues	6,190,498	893,889	1,622,273	738,089	408,608	879,481	1,181,603	780,737	2,843,502	803,990
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	1,337,635	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	5,431,680	-	948,950	837,352	128,640	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	712,357	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	988,934	-	689,766	3,027,318	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	220,023
Capital Outlay	388,958	-	1,435,819	-	-	-	39,002	-	-	-
Debt Service:										
Principal	-	-	-	-	-	85,170	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	10,677	-	-	-	-
Total Expenditures	5,820,638	712,357	2,384,769	837,352	128,640	1,084,781	1,376,637	689,766	3,027,318	220,023
Excess of Revenues Over (Under) Expenditures	369,860	181,532	(762,496)	(99,263)	279,968	(205,300)	(195,034)	90,971	(183,816)	583,967
Other Financing Sources (Uses):										
Transfers In	178,382	15,092	96,070	308,314	81,750	66,133	161,261	106,367	325,174	10,477
Transfers Out	(1,000)	(150,000)	(1,000)	(294,342)	(250,661)	-	-	(97,113)	-	(447,306)
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	547,242	46,624	(667,426)	(85,291)	111,057	(139,167)	(33,773)	100,225	141,358	147,138
Fund Balance - Beginning of Year	2,237,151	300,619	1,635,499	(32,320)	299,371	(314,283)	486,508	277,757	501,344	(17,946)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	196,953	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 2,981,346	\$ 347,243	\$ 968,073	\$ (117,611)	\$ 410,428	\$ (453,450)	\$ 452,735	\$ 377,982	\$ 642,702	\$ 129,192

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue									
	Grants	Substance Abuse Prevention	Relationship Violence Services	Community & Planning Services	Building Code Division	For Future Use	Water Quality District	Animal Control	Extension	Extension Grant
Revenues:										
Property Taxes	\$ 464,031	\$ 375,950	\$ 288,021	\$ 803,023	\$ -	\$ -	\$ -	\$ 167,185	\$ 555,541	\$ -
Licenses & Permits	-	-	-	62,386	900,335	-	-	161,924	-	-
Intergovernmental Revenue	1,491,832	42,268	951,519	71,404	-	-	9,197	601,992	57,322	4,783
Charges for Services	-	-	1,080	86,184	157,540	-	590,159	109,469	-	-
Fines & Forfeitures	-	-	33,503	-	-	-	-	-	-	-
Investment Earnings	-	-	-	65	-	-	-	-	-	-
Private & Local Grants	5,000	1,880	55,200	-	-	-	15,000	62,267	-	-
Miscellaneous Revenues	-	-	-	13	4,948	-	1,100	1,774	6,960	-
Total Revenues	1,960,863	420,098	1,329,323	1,023,075	1,062,823	-	615,456	1,104,611	619,823	4,783
Expenditures:										
Current Operations:										
General Government	390,012	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	834,248	-	-	-	417,353	63,209
Public Health	385,213	568,499	-	-	-	-	511,987	947,837	-	-
Social & Economic Services	-	-	1,310,616	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-
Housing & Community Development	1,308,909	-	-	1,725,851	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	48,352	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,084,134	568,499	1,310,616	1,725,851	834,248	-	511,987	996,189	417,353	63,209
Excess of Revenues Over (Under) Expenditures	(123,271)	(148,401)	18,707	(702,776)	228,575	-	103,469	108,422	202,470	(58,426)
Other Financing Sources (Uses):										
Transfers In	22,057	5,878	71,399	780,745	-	-	-	34,237	65,892	29,009
Transfers Out	(39,693)	-	-	(66,975)	-	-	(2,500)	-	(215,241)	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(140,907)	(142,523)	90,106	10,994	228,575	-	100,969	142,659	53,121	(29,417)
Fund Balance - Beginning of Year	(101,950)	72,446	(5,172)	380,905	454,852	-	422,919	(121,717)	50,865	53,244
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ (242,857)	\$ (70,077)	\$ 84,934	\$ 391,899	\$ 683,427	\$ -	\$ 523,888	\$ 20,942	\$ 103,986	\$ 23,827

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue									
	MDA Airport Industrial District	MDA Technology District	Bonner Millsite Tax Increment District	Bonner West Log Yard TEDD	Drug Forfeiture	Youth Education & Safety	Historical Museum	Caremark NACo Rx	Missoula Search & Rescue	Seeley Lake Search & Rescue
Revenues:										
Property Taxes	\$ -	\$ 238,836	\$ 334,101	\$ 124,427	\$ -	\$ -	\$ 504,452	\$ -	\$ 50,546	\$ 30,249
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	12,261	16,009	13,986	-	121,404	-	57,449	-	1,592	846
Charges for Services	-	-	-	-	-	-	9,167	-	-	-
Fines & Forfeitures	-	-	-	-	3,947	-	-	-	-	-
Investment Earnings	2,730	3,461	4,224	705	495	1	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	88,093	794,480	-	-	1,493	-	(775)	372	-	-
Total Revenues	103,084	1,052,786	352,311	125,132	127,339	1	570,293	372	52,138	31,095
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	248,250	-	-	-	26,075	5,438
Public Works	49,253	749,761	966,918	40,957	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	593	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	602,664	-	-	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	540,671	-	-	-	-	-	30,000	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	31,115	-	-	13,221
Interest and Fiscal Charges	-	-	-	-	-	-	2,346	-	-	2,500
Total Expenditures	589,924	749,761	966,918	40,957	248,250	-	666,125	593	26,075	21,159
Excess of Revenues Over (Under) Expenditures	(486,840)	303,025	(614,607)	84,175	(120,911)	1	(95,832)	(221)	26,063	9,936
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	135,000	-	101,911	-	972	316
Transfers Out	(612,513)	(98,266)	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(1,099,353)	204,759	(614,607)	84,175	14,089	1	6,079	(221)	27,035	10,252
Fund Balance - Beginning of Year	1,340,189	4,096,603	1,283,860	500,631	180,490	371	70,063	4,685	41,210	9,759
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 240,836	\$ 4,301,362	\$ 669,253	\$ 584,806	\$ 194,579	\$ 372	\$ 76,142	\$ 4,464	\$ 68,245	\$ 20,011

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue									
	Disaster Emergency Levy	Junk Vehicle	Forest Reserve Title III	RSID Administration	HUD/ CDBG	Community Based Organizations	Permissive Medical Levy	Seeley Lake Refuse	9-1-1 Trust	Criminal Justice Coord. Council
Revenues:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,580	\$ 4,390,278	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,058,146	214,690	37,881	-	-	87,708	9,692	-	-	309,331
Charges for Services	-	-	-	-	-	-	-	351,386	766,117	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	(40)	-	-	106,540	-	-	475	4,954	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	333	-	-	-	-	-	-	-	-
Total Revenues	1,058,146	214,983	37,881	-	106,540	929,288	4,399,970	351,861	771,071	309,331
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	652,134
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	4,047	-	-	-	362,767	-	-
Public Health	-	164,862	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	1,366,720	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-
Housing & Community Development	-	-	-	-	636,082	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	164,862	-	4,047	636,082	1,366,720	-	362,767	-	652,134
Excess of Revenues Over (Under) Expenditures	1,058,146	50,121	37,881	(4,047)	(529,542)	(437,432)	4,399,970	(10,906)	771,071	(342,803)
Other Financing Sources (Uses):										
Transfers In	-	-	-	15,113	50,000	88,881	25,753	-	-	103,600
Transfers Out	-	(48,373)	-	(15,000)	-	-	(4,358,256)	-	(776,720)	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	1,058,146	1,748	37,881	(3,934)	(479,542)	(348,551)	67,467	(10,906)	(5,649)	(239,203)
Fund Balance - Beginning of Year	-	43,850	169,237	7,155	865,373	423,455	18,705	154,813	1,738,053	533,230
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 1,058,146	\$ 45,598	\$ 207,118	\$ 3,221	\$ 385,831	\$ 74,904	\$ 86,172	\$ 143,907	\$ 1,732,404	\$ 294,027

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue									
	Relief Fund	Seeley Lake Stove Project	Friends of the Library	Friends of Historical Museum	For Future Use	For Future Use	Other Special Revenue	For Future Use	For Future Use	For Future Use
Revenues:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	44,905	2,497	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	117	786	-	-	84	-	-	-
Private & Local Grants	-	-	-	108,767	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	14	-	-	18,907	-	-	-
Total Revenues	-	-	45,022	112,064	-	-	18,991	-	-	-
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	33,830	-	-	-
Public Health	87,113	-	-	-	-	-	18,026	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	32,330	24,165	-	-	-	-	-	-
Housing & Community Development	-	-	-	-	-	-	8,199	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	87,113	-	32,330	24,165	-	-	60,055	-	-	-
Excess of Revenues Over (Under) Expenditures	(87,113)	-	12,692	87,899	-	-	(41,064)	-	-	-
Other Financing Sources (Uses):										
Transfers In	100,000	-	-	-	-	-	36,893	-	-	-
Transfers Out	-	-	-	(32,682)	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	12,887	-	12,692	55,217	-	-	(4,171)	-	-	-
Fund Balance - Beginning of Year	-	60,436	47,274	207,730	-	-	37,203	-	-	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 12,887	\$ 60,436	\$ 59,966	\$ 262,947	\$ -	\$ -	\$ 33,032	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	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	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,505	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	3,085	-	-	-	-	-	2,291	78,887	11,500	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	33,057	75,140	-	-	-	-	-
Total Revenues	4,135	-	-	33,057	75,140	-	404,796	78,887	11,500	-
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	60,000	45,000	65,000	240,000	100,000	20,000	-
Interest and Fiscal Charges	-	-	-	7,181	13,457	30,875	203,868	50,225	7,119	-
Total Expenditures	-	-	-	67,181	58,457	95,875	443,868	150,225	27,119	-
Excess of Revenues Over (Under) Expenditures	4,135	-	-	(34,124)	16,683	(95,875)	(39,072)	(71,338)	(15,619)	-
Other Financing Sources (Uses):										
Transfers In	15,686	-	-	-	-	98,266	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	19,821	-	-	(34,124)	16,683	2,391	(39,072)	(71,338)	(15,619)	-
Fund Balance - Beginning of Year	(12,924)	8,998	173	(98,695)	(58,074)	(2,506)	(40,821)	1,051,276	279,101	20,409
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 6,897	\$ 8,998	\$ 173	\$ (132,819)	\$ (41,391)	\$ (115)	\$ (79,893)	\$ 979,938	\$ 263,482	\$ 20,409

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Debt Service									
	2017 LTGO	Larchmont Bonds	Library Bonds	Parks & Trails Bonds	Judgement Levy DS	RSID Revolving	Capital Improvement Debt Service	Fair Redevelopment Debt Service	Election Center Debt Service	Open Space GO Bonds 2021
Revenues:										
Property Taxes	\$ 214,396	\$ -	\$ 2,083,020	\$ 2,418,183	\$ 45,884	\$ -	\$ -	\$ 667,770	\$ 193,062	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	682	37,650	651	8,934	727	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	36
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	917	-	-	-	25,588	-	7,953	-
Total Revenues	215,078	37,650	2,084,588	2,427,117	46,611	-	25,588	667,770	201,015	36
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	157,913	-	17,511
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	126,639	50,000	935,000	1,295,000	218,435	-	727,916	6,267,000	69,000	-
Interest and Fiscal Charges	83,286	23,750	1,109,425	1,357,275	9,421	-	218,151	478,216	98,384	-
Total Expenditures	209,925	73,750	2,044,425	2,652,275	227,856	-	946,067	6,903,129	167,384	17,511
Excess of Revenues Over (Under) Expenditures	5,153	(36,100)	40,163	(225,158)	(181,245)	-	(920,479)	(6,235,359)	33,631	(17,475)
Other Financing Sources (Uses):										
Transfers In	427	-	409	-	457	-	1,751,110	69,738	-	-
Transfers Out	-	-	-	-	-	(10,000)	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	3,506,393	-	67,540
Premium on Issuance of Debt	-	-	-	-	-	-	-	3,056,642	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	5,580	(36,100)	40,572	(225,158)	(180,788)	(10,000)	830,631	397,414	33,631	50,065
Fund Balance - Beginning of Year	(52,877)	629,400	410,825	430,209	308,355	718,151	(702,730)	(20,861)	(52,072)	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ (47,297)	\$ 593,300	\$ 451,397	\$ 205,051	\$ 127,567	\$ 708,151	\$ 127,901	\$ 376,553	\$ (18,441)	\$ 50,065

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 8 of 11)

	Debt Service			Capital Projects						
	Judgement Levy 2019	For Future Use	For Future use	Capital Improvements	Technology	Milltown Historical Preservation	Open Space	Library Capital Reserve	Health Building Reserve	Animal Control Reserve
Revenues:										
Property Taxes	\$ 453,625	\$ -	\$ -	\$ 1,545,863	\$ 1,047,154	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	51,696	54,410	-	-	-	-	-
Charges for Services	-	-	-	-	637,359	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	520	-	314	1,826	77	658	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-
Total Revenues	453,625	-	-	1,598,079	1,738,923	314	1,826	77	658	-
Expenditures:										
Current Operations:										
General Government	-	-	-	22,980	1,124,389	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	15,000	(51,796)	-	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	176,098	6,561	-	135,000	-	-	-
Debt Service:										
Principal	240,000	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	23,226	-	-	-	-	-	-	-	-	-
Total Expenditures	263,226	-	-	199,078	1,130,950	-	150,000	(51,796)	-	-
Excess of Revenues Over (Under) Expenditures	190,399	-	-	1,399,001	607,973	314	(148,174)	51,873	658	-
Other Financing Sources (Uses):										
Transfers In	-	-	-	8,322	1,581,526	-	-	-	-	-
Transfers Out	-	-	-	(2,219,719)	(1,598,853)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	190,399	-	-	(812,396)	590,646	314	(148,174)	51,873	658	-
Fund Balance - Beginning of Year	(138,837)	-	-	1,697,336	208,232	109,632	843,344	7,457	229,630	144,000
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 51,562	\$ -	\$ -	\$ 884,940	\$ 798,878	\$ 109,946	\$ 695,170	\$ 59,330	\$ 230,288	\$ 144,000

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 9 of 11)

	Capital Projects									
	WQD Capital Reserve	District Court Reserve	Public Safety Capital Reserve	Detention Capital Reserve	Fair Capital Projects	Park Construction Reserve	Fort Missoula Regional Park Construction	Trail Bonds Construction	Weed/Ext Building Reserve	Bridge Reserve
Revenues:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	64,458	465,175	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	282	-	1,915	(127)	-	1,918	-	-	3,452	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	4,773	543,642	-	29,042	-	-	-	-
Total Revenues	282	-	6,688	543,515	64,458	496,135	-	-	3,452	-
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	47,957	890	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	(990)	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	65,411	492,855	-	3,548	-	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	103,038	276,806	3,711,030	-	-	26,565	681,479	-
Debt Service:										
Principal	-	-	-	-	50,318	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	80,019	-	-	-	-	-
Total Expenditures	-	-	150,995	277,696	3,906,778	492,855	-	30,113	680,489	-
Excess of Revenues Over (Under) Expenditures	282	-	(144,307)	265,819	(3,842,320)	3,280	-	(30,113)	(677,037)	-
Other Financing Sources (Uses):										
Transfers In	-	-	742,000	144,640	-	60,000	-	-	370,609	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	9,051,607	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	282	-	597,693	410,459	5,209,287	63,280	-	(30,113)	(306,428)	-
Fund Balance - Beginning of Year	98,897	6,000	467,179	223,589	(5,104,572)	583,367	3,405,005	-	1,366,688	363,520
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 99,179	\$ 6,000	\$ 1,064,872	\$ 634,048	\$ 104,715	\$ 646,647	\$ 3,405,005	\$ (30,113)	\$ 1,060,260	\$ 363,520

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 10 of 11)

	Capital Projects									
	Road Escrow	SRO Reserve	Missoula Search & Rescue Reserve	Seeley Lake Search & Rescue Reserve	Detention Self-Funded Projects	Solar Projects	Library Bond Construction	Museum Capital Campaign	Courthouse Reconstruction	Courthouse Reconstruction Phase 2-5
Revenues:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-
Charges for Services	64,505	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Investment Earnings	1,361	-	438	115	-	-	(183,787)	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	300,769	-	-	-
Total Revenues	65,866	-	438	115	-	-	116,982	-	-	-
Expenditures:										
Current Operations:										
General Government	-	-	-	-	-	-	-	-	-	-
Criminal Justice	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	334,200	-	-	-	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-	-
Social & Economic Services	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	1,261	-	-
Housing & Community Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	6,539,729	-	6,874	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	334,200	-	-	-	-	-	6,539,729	1,261	6,874	-
Excess of Revenues Over (Under) Expenditures	(268,334)	-	438	115	-	-	(6,422,747)	(1,261)	(6,874)	-
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(130,000)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(268,334)	-	438	115	(130,000)	-	(6,422,747)	(1,261)	(6,874)	-
Fund Balance - Beginning of Year	476,423	10,000	152,818	39,996	250,000	-	5,197,581	254,603	(17,038)	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 208,089	\$ 10,000	\$ 153,256	\$ 40,111	\$ 120,000	\$ -	\$ (1,225,166)	\$ 253,342	\$ (23,912)	\$ -

MISSOULA COUNTY, MONTANA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
(Page 11 of 11)

	Capital Projects									
	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	Open Space GO Bonds 2021	Total
Revenues:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,055,956
Licenses & Permits	-	-	-	-	-	-	-	-	-	1,135,084
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	10,933,656
Charges for Services	-	-	-	-	2,552,742	-	-	-	-	5,643,606
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	43,123
Investment Earnings	-	450	-	-	-	-	-	-	2,383	(43,613)
Private & Local Grants	-	-	-	-	-	-	-	-	-	251,585
Miscellaneous Revenues	-	-	-	31,475	-	-	728	-	-	2,226,006
Total Revenues	-	450	-	31,475	2,552,742	-	728	-	2,383	49,245,403
Expenditures:										
Current Operations:										
General Government	-	-	-	48,557	-	9,632	7,092	-	-	1,602,662
Criminal Justice	-	-	-	-	-	-	-	-	-	1,989,769
Public Safety	-	-	-	-	-	-	-	-	-	328,610
Public Works	-	-	-	-	-	-	-	-	-	11,202,175
Public Health	-	-	-	-	-	-	-	-	-	2,684,130
Social & Economic Services	-	-	-	-	-	-	-	-	-	3,389,693
Culture & Recreation	-	-	-	-	-	-	-	-	-	6,066,880
Housing & Community Development	-	-	-	-	-	-	-	-	-	3,899,064
Capital Outlay	-	-	123,420	298,031	2,076,836	1,996,857	-	-	-	18,641,126
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	10,638,814
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	24,460	3,833,861
Total Expenditures	-	-	123,420	346,588	2,076,836	2,006,489	7,092	-	24,460	64,276,784
Excess of Revenues Over (Under) Expenditures	-	450	(123,420)	(315,113)	475,906	(2,006,489)	(6,364)	-	(22,077)	(15,031,382)
Other Financing Sources (Uses):										
Transfers In	-	46,873	-	468,609	-	-	10,000	-	-	8,385,348
Transfers Out	-	-	-	(60,000)	-	-	-	-	-	(11,526,213)
Issuance of Debt	-	-	-	-	-	1,020,000	-	-	4,524,460	18,170,000
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	3,056,642
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	-	47,323	(123,420)	93,496	475,906	(986,489)	3,636	-	4,502,383	3,054,395
Fund Balance - Beginning of Year	-	150,038	(22,538)	1,094,594	(605,682)	(316,915)	350	365	-	32,404,866
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-	-	-	-	-
Change in Inventory Reserves	-	-	-	-	-	-	-	-	-	196,953
Fund Balance - End of Year	\$ -	\$ 197,361	\$ (145,958)	\$ 1,188,090	\$ (129,776)	\$ (1,303,404)	\$ 3,986	\$ 365	\$ 4,502,383	\$ 35,656,214

NON-MAJOR GOVERNMENTAL FUNDS - Budget to Actual

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MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Special Revenue Funds								
	Road				Community Assistance Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 2,559,827	\$ 2,559,827	\$ 2,594,256	\$ 34,429	\$ 836,938	\$ 836,938	\$ 850,381	\$ 13,443
License & Permits	7,250	7,250	10,439	3,189	-	-	-	-
Intergovernmental Revenue	2,940,935	3,339,978	3,316,246	(23,732)	54,179	54,179	42,408	(11,771)
Charges for Services	48,000	48,000	46,036	(1,964)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	150,500	150,500	128,177	(22,323)	-	-	1,100	1,100
Total Revenues	<u>5,706,512</u>	<u>6,105,555</u>	<u>6,095,154</u>	<u>(10,401)</u>	<u>891,117</u>	<u>891,117</u>	<u>893,889</u>	<u>2,772</u>
Expenditures:								
Current Operations:								
Personnel	2,723,641	2,723,641	2,576,779	146,862	-	-	-	-
Operations	1,827,975	1,860,509	1,860,508	1	821,003	821,003	675,867	145,136
Capital Outlay	857,613	857,613	610,688	246,925	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,409,229</u>	<u>5,441,763</u>	<u>5,047,975</u>	<u>393,788</u>	<u>821,003</u>	<u>821,003</u>	<u>675,867</u>	<u>145,136</u>
Excess of Revenues Over (Under) Expenditures	297,283	663,792	1,047,179	383,387	70,114	70,114	218,022	147,908
Other Financing Sources (Uses):								
Transfers In	177,807	177,807	178,382	575	15,092	15,092	15,092	-
Transfers Out	(301,000)	(501,000)	(501,000)	-	(150,000)	(150,000)	(150,000)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	15,000	95,344	95,344	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 189,090</u>	<u>\$ 435,943</u>	<u>\$ 819,905</u>	<u>\$ 383,962</u>	<u>\$ (64,794)</u>	<u>\$ (64,794)</u>	<u>\$ 83,114</u>	<u>\$ 147,908</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Special Revenue Funds							
	Bridge				Weed			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 963,815	\$ 963,815	\$ 979,158	\$ 15,343	\$ 695,250	\$ 695,250	\$ 706,479	\$ 11,229
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,377,289	1,377,289	643,115	(734,174)	55,729	55,729	57,180	1,451
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	1	1
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>2,341,104</u>	<u>2,341,104</u>	<u>1,622,273</u>	<u>(718,831)</u>	<u>750,979</u>	<u>750,979</u>	<u>763,660</u>	<u>12,681</u>
Expenditures:								
Current Operations:								
Personnel	934,764	934,764	859,936	74,828	626,312	724,391	724,386	5
Operations	179,815	179,815	106,781	73,034	134,908	134,908	104,173	30,735
Capital Outlay	2,204,300	2,204,300	1,435,873	768,427	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,318,879</u>	<u>3,318,879</u>	<u>2,402,590</u>	<u>916,289</u>	<u>761,220</u>	<u>859,299</u>	<u>828,559</u>	<u>30,740</u>
Excess of Revenues Over (Under) Expenditures	(977,775)	(977,775)	(780,317)	197,458	(10,241)	(108,320)	(64,899)	43,421
Other Financing Sources (Uses):								
Transfers In	96,147	96,147	96,070	(77)	318,368	318,368	308,314	(10,054)
Transfers Out	(1,000)	(1,000)	(1,000)	-	(296,197)	(296,197)	(294,342)	1,855
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (882,628)</u>	<u>\$ (882,628)</u>	<u>\$ (685,247)</u>	<u>\$ 197,381</u>	<u>\$ 11,930</u>	<u>\$ (86,149)</u>	<u>\$ (50,927)</u>	<u>\$ 35,222</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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	Special Revenue Funds							
	Weed Grant				Fair			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 669,941	\$ 669,941	\$ 684,734	\$ 14,793
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	425,043	425,043	408,608	(16,435)	20,170	20,170	20,169	(1)
Charges for Services	600	600	-	(600)	340,950	340,950	175,567	(165,383)
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	38	38
Private & Local Grants	-	-	-	-	-	-	(508)	(508)
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>425,643</u>	<u>425,643</u>	<u>408,608</u>	<u>(17,035)</u>	<u>1,031,061</u>	<u>1,031,061</u>	<u>880,000</u>	<u>(151,061)</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	690,704	690,704	680,024	10,680
Operations	389,154	389,154	114,751	274,403	310,560	310,560	286,651	23,909
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	85,170	85,170	85,170	-
Interest	-	-	-	-	10,817	10,817	10,817	-
Total Expenditures	<u>389,154</u>	<u>389,154</u>	<u>114,751</u>	<u>274,403</u>	<u>1,097,251</u>	<u>1,097,251</u>	<u>1,062,662</u>	<u>34,589</u>
Excess of Revenues Over (Under) Expenditures	36,489	36,489	293,857	257,368	(66,190)	(66,190)	(182,662)	(116,472)
Other Financing Sources (Uses):								
Transfers In	81,750	81,750	81,750	-	66,191	66,191	66,133	(58)
Transfers Out	(253,500)	(253,500)	(250,661)	2,839	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (135,261)</u>	<u>\$ (135,261)</u>	<u>\$ 124,946</u>	<u>\$ 260,207</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (116,529)</u>	<u>\$ (116,530)</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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Special Revenue Funds								
	District Court				Parks			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 975,125	\$ 975,125	\$ 1,074,418	\$ 99,293	\$ 739,433	\$ 739,433	\$ 751,186	\$ 11,753
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	89,428	89,428	66,055	(23,373)	17,876	17,876	17,876	-
Charges for Services	57,000	57,000	41,935	(15,065)	-	3,500	5,352	1,852
Fines & Forfeitures	200	200	605	405	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	3,979	3,979	-
Miscellaneous Revenues	-	-	-	-	-	2,000	2,405	405
Total Revenues	<u>1,121,753</u>	<u>1,121,753</u>	<u>1,183,013</u>	<u>61,260</u>	<u>757,309</u>	<u>766,788</u>	<u>780,798</u>	<u>14,010</u>
Expenditures:								
Current Operations:								
Personnel	1,272,937	1,272,937	1,175,718	97,219	343,033	343,033	298,944	44,089
Operations	159,790	164,214	114,468	49,746	456,284	466,009	404,208	61,801
Capital Outlay	69,380	73,804	73,804	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,502,107</u>	<u>1,510,955</u>	<u>1,363,990</u>	<u>146,965</u>	<u>799,317</u>	<u>809,042</u>	<u>703,152</u>	<u>105,890</u>
Excess of Revenues Over (Under) Expenditures	(380,354)	(389,202)	(180,977)	208,225	(42,008)	(42,254)	77,646	119,900
Other Financing Sources (Uses):								
Transfers In	161,406	161,406	161,261	(145)	106,394	106,394	106,367	(27)
Transfers Out	(100,000)	(100,000)	-	100,000	(97,113)	(97,113)	(97,113)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (318,948)</u>	<u>\$ (327,796)</u>	<u>\$ (19,716)</u>	<u>\$ 308,080</u>	<u>\$ (32,727)</u>	<u>\$ (32,973)</u>	<u>\$ 86,900</u>	<u>\$ 119,873</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Special Revenue Funds								
	Library				Planning			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 2,432,631	\$ 2,432,631	\$ 2,473,055	\$ 40,424	\$ 690,029	\$ 690,029	\$ 701,557	\$ 11,528
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	308,108	308,108	308,108	-	102,433	102,433	102,433	-
Charges for Services	16,200	16,200	1,606	(14,594)	-	-	-	-
Fines & Forfeitures	55,000	55,000	5,068	(49,932)	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	56,272	56,272	55,684	(588)	-	-	-	-
Total Revenues	<u>2,868,211</u>	<u>2,868,211</u>	<u>2,843,521</u>	<u>(24,690)</u>	<u>792,462</u>	<u>792,462</u>	<u>803,990</u>	<u>11,528</u>
Expenditures:								
Current Operations:								
Personnel	2,327,851	2,327,851	2,275,421	52,430	-	-	-	-
Operations	477,695	477,695	455,896	21,799	355,633	355,633	270,755	84,878
Capital Outlay	331,843	331,843	249,919	81,924	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,137,389</u>	<u>3,137,389</u>	<u>2,981,236</u>	<u>156,153</u>	<u>355,633</u>	<u>355,633</u>	<u>270,755</u>	<u>84,878</u>
Excess of Revenues Over (Under) Expenditures	(269,178)	(269,178)	(137,715)	131,463	436,829	436,829	533,235	96,406
Other Financing Sources (Uses):								
Transfers In	325,449	325,449	325,174	(275)	10,477	10,477	10,477	-
Transfers Out	(50,000)	(50,000)	-	50,000	(447,306)	(447,306)	(447,306)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 6,271</u>	<u>\$ 6,271</u>	<u>\$ 187,459</u>	<u>\$ 181,188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,406</u>	<u>\$ 96,406</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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	Special Revenue Funds							
	Grants				Substance Abuse Prevention			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 445,151	\$ 445,151	\$ 464,031	\$ 18,880	\$ 368,920	\$ 368,920	\$ 375,950	\$ 7,030
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,753,247	2,043,416	1,491,832	(551,584)	200,580	220,580	42,268	(178,312)
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	4,024	4,024	5,000	976	-	-	1,880	1,880
Miscellaneous Revenues	-	-	-	-	3,000	3,000	-	(3,000)
Total Revenues	<u>2,202,422</u>	<u>2,492,591</u>	<u>1,960,863</u>	<u>(531,728)</u>	<u>572,500</u>	<u>592,500</u>	<u>420,098</u>	<u>(172,402)</u>
Expenditures:								
Current Operations:								
Personnel	451,804	460,904	451,394	9,510	300,259	302,229	191,507	110,722
Operations	1,746,653	2,027,722	1,452,580	575,142	341,771	369,801	308,695	61,106
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,198,457</u>	<u>2,488,626</u>	<u>1,903,974</u>	<u>584,652</u>	<u>642,030</u>	<u>672,030</u>	<u>500,202</u>	<u>171,828</u>
Excess of Revenues Over (Under) Expenditures	3,965	3,965	56,889	52,924	(69,530)	(79,530)	(80,104)	(574)
Other Financing Sources (Uses):								
Transfers In	22,076	22,076	22,057	(19)	126,214	126,214	126,459	245
Transfers Out	(39,693)	(39,693)	(39,693)	-	(120,581)	(120,581)	(120,581)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (13,652)</u>	<u>\$ (13,652)</u>	<u>\$ 39,253</u>	<u>\$ 52,905</u>	<u>\$ (63,897)</u>	<u>\$ (73,897)</u>	<u>\$ (74,226)</u>	<u>\$ (329)</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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	Special Revenue Funds							
	Relationship Violence Services Division				Community & Planning Services			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 287,728	\$ 287,728	\$ 288,021	\$ 293	\$ 796,852	\$ 796,852	\$ 803,023	\$ 6,171
License & Permits	-	-	-	-	54,000	54,000	62,386	8,386
Intergovernmental Revenue	963,294	1,108,717	951,519	(157,198)	10,967	105,967	71,404	(34,563)
Charges for Services	1,900	1,900	1,080	(820)	68,400	68,400	86,184	17,784
Fines & Forfeitures	30,000	30,000	33,503	3,503	-	-	-	-
Investment Earnings	-	-	-	-	-	-	85	85
Private & Local Grants	20,000	20,000	55,200	35,200	-	-	-	-
Miscellaneous Revenues	-	-	-	-	500	500	13	(487)
Total Revenues	<u>1,302,922</u>	<u>1,448,345</u>	<u>1,329,323</u>	<u>(119,022)</u>	<u>930,719</u>	<u>1,025,719</u>	<u>1,023,095</u>	<u>(2,624)</u>
Expenditures:								
Current Operations:								
Personnel	1,131,604	1,081,111	1,001,281	79,830	1,327,253	1,327,253	1,247,563	79,690
Operations	315,689	389,382	283,822	105,560	456,327	551,327	451,656	99,671
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	14,522	14,522	-	14,522	-	-	-	-
Interest	9,745	9,745	-	9,745	-	-	-	-
Total Expenditures	<u>1,471,560</u>	<u>1,494,760</u>	<u>1,285,103</u>	<u>209,657</u>	<u>1,783,580</u>	<u>1,878,580</u>	<u>1,699,219</u>	<u>179,361</u>
Excess of Revenues Over (Under) Expenditures	(168,638)	(46,415)	44,220	90,635	(852,861)	(852,861)	(676,124)	176,737
Other Financing Sources (Uses):								
Transfers In	194,156	140,958	71,399	(69,559)	780,906	780,906	780,745	(161)
Transfers Out	-	11,937	-	(11,937)	(66,975)	(66,975)	(66,975)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 25,518</u>	<u>\$ 106,480</u>	<u>\$ 115,619</u>	<u>\$ 9,139</u>	<u>\$ (138,930)</u>	<u>\$ (138,930)</u>	<u>\$ 37,646</u>	<u>\$ 176,576</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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	Special Revenue Funds							
	Building Code Division				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	675,000	852,715	900,335	47,620	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	115,000	115,000	157,540	42,540	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	4,948	4,948	-	-	-	-
Total Revenues	790,000	967,715	1,062,823	95,108	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	794,733	794,733	745,196	49,537	-	-	-	-
Operations	106,515	106,515	86,914	19,601	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	901,248	901,248	832,110	69,138	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(111,248)	66,467	230,713	164,246	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	(3,597)	(3,597)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (111,248)	\$ 62,870	\$ 227,116	\$ 164,246	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Special Revenue Funds							
	Water Quality District				Animal Control			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 165,415	\$ 165,415	\$ 167,185	\$ 1,770
License & Permits	-	-	-	-	195,500	195,500	161,924	(33,576)
Intergovernmental Revenue	73,000	73,000	9,197	(63,803)	414,961	602,052	601,992	(60)
Charges for Services	505,475	505,475	590,159	84,684	95,300	95,300	109,469	14,169
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	15,000	15,000	15,000	-	30,000	30,000	62,267	32,267
Miscellaneous Revenues	400	400	1,100	700	14,000	14,000	5,785	(8,215)
Total Revenues	593,875	593,875	615,456	21,581	915,176	1,102,267	1,108,622	6,355
Expenditures:								
Current Operations:								
Personnel	411,871	411,871	347,335	64,536	709,149	719,452	719,452	-
Operations	217,355	217,355	131,927	85,428	232,725	232,725	224,626	8,099
Capital Outlay	206,000	206,000	-	206,000	55,000	55,000	48,352	6,648
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	835,226	835,226	479,262	355,964	996,874	1,007,177	992,430	14,747
Excess of Revenues Over (Under) Expenditures	(241,351)	(241,351)	136,194	377,545	(81,698)	95,090	116,192	21,102
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	34,074	34,074	34,237	163
Transfers Out	(2,500)	(2,500)	(2,500)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (243,851)	\$ (243,851)	\$ 133,694	\$ 377,545	\$ (47,624)	\$ 129,164	\$ 150,429	\$ 21,265

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Budget and Actual
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	Special Revenue Funds							
	Extension				Extension Grant			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 549,498	\$ 549,498	\$ 555,541	\$ 6,043	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	55,856	55,856	57,322	1,466	20,100	20,100	4,783	(15,317)
Charges for Services	2,000	2,000	-	(2,000)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	8,500	8,500	6,960	(1,540)	-	-	-	-
Total Revenues	<u>615,854</u>	<u>615,854</u>	<u>619,823</u>	<u>3,969</u>	<u>20,100</u>	<u>20,100</u>	<u>4,783</u>	<u>(15,317)</u>
Expenditures:								
Current Operations:								
Personnel	215,753	215,753	220,368	(4,615)	-	-	-	-
Operations	246,784	246,784	195,739	51,045	73,900	73,900	62,218	11,682
Capital Outlay	4,000	4,000	1,145	2,855	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>466,537</u>	<u>466,537</u>	<u>417,252</u>	<u>49,285</u>	<u>73,900</u>	<u>73,900</u>	<u>62,218</u>	<u>11,682</u>
Excess of Revenues Over (Under) Expenditures	149,317	149,317	202,571	53,254	(53,800)	(53,800)	(57,435)	(3,635)
Other Financing Sources (Uses):								
Transfers In	65,923	65,923	65,892	(31)	29,009	29,009	29,009	-
Transfers Out	(215,241)	(215,241)	(215,241)	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 53,222</u>	<u>\$ 53,223</u>	<u>\$ (24,791)</u>	<u>\$ (24,791)</u>	<u>\$ (28,426)</u>	<u>\$ (3,635)</u>

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	Special Revenue Funds							
	Drug Forfeiture				Youth Education and Safety			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	115,175	115,175	121,404	6,229	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	5,000	5,000	3,947	(1,053)	-	-	-	-
Investment Earnings	-	-	655	655	-	-	1	1
Private & Local Grants	-	-	-	-	1,000	1,000	-	(1,000)
Miscellaneous Revenues	25,000	25,000	1,493	(23,507)	-	-	-	-
Total Revenues	145,175	145,175	127,499	(17,676)	1,000	1,000	1	(999)
Expenditures:								
Current Operations:								
Personnel	276,466	276,466	239,888	36,578	-	-	-	-
Operations	23,675	23,675	3,540	20,135	1,000	1,000	-	1,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	300,141	300,141	243,428	56,713	1,000	1,000	-	1,000
Excess of Revenues Over (Under) Expenditures	(154,966)	(154,966)	(115,929)	39,037	-	-	1	1
Other Financing Sources (Uses):								
Transfers In	135,000	135,000	135,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (19,966)	\$ (19,966)	\$ 19,071	\$ 39,037	\$ -	\$ -	\$ 1	\$ 1

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Budget and Actual
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Special Revenue Funds								
	Historical Museum				Caremark NACo Rx			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 491,672	\$ 491,672	\$ 504,452	\$ 12,780	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	55,981	55,981	57,449	1,468	-	-	-	-
Charges for Services	17,000	17,000	9,167	(7,833)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	580	580	372	(208)
Total Revenues	564,653	564,653	571,068	6,415	580	580	372	(208)
Expenditures:								
Current Operations:								
Personnel	435,345	439,970	439,969	1	-	-	-	-
Operations	156,300	213,040	184,303	28,737	1,150	1,150	593	557
Capital Outlay	500	30,500	30,307	193	-	-	-	-
Debt Service:								
Principal	31,115	31,115	31,115	-	-	-	-	-
Interest	2,346	2,346	2,346	-	-	-	-	-
Total Expenditures	625,606	716,971	688,040	28,931	1,150	1,150	593	557
Excess of Revenues Over (Under) Expenditures	(60,953)	(152,318)	(116,972)	35,346	(570)	(570)	(221)	349
Other Financing Sources (Uses):								
Transfers In	86,008	86,008	101,911	15,903	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 25,055	\$ (66,310)	\$ (15,061)	\$ 51,249	\$ (570)	\$ (570)	\$ (221)	\$ 349

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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Special Revenue Funds								
	Missoula Search & Rescue				Seeley Lake Search & Rescue			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 52,000	\$ 52,000	\$ 50,546	\$ (1,454)	\$ 28,000	\$ 28,000	\$ 30,249	\$ 2,249
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,637	1,637	1,592	(45)	971	971	846	(125)
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>53,637</u>	<u>53,637</u>	<u>52,138</u>	<u>(1,499)</u>	<u>28,971</u>	<u>28,971</u>	<u>31,095</u>	<u>2,124</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	31,400	31,400	11,947	19,453	10,840	10,840	4,473	6,367
Capital Outlay	20,600	20,600	11,773	8,827	1,500	1,500	3,524	(2,024)
Debt Service:								
Principal	-	-	-	-	13,222	13,222	13,221	1
Interest	-	-	-	-	2,501	2,501	2,500	1
Total Expenditures	<u>52,000</u>	<u>52,000</u>	<u>23,720</u>	<u>28,280</u>	<u>28,063</u>	<u>28,063</u>	<u>23,718</u>	<u>4,345</u>
Excess of Revenues Over (Under) Expenditures	1,637	1,637	28,418	26,781	908	908	7,377	6,469
Other Financing Sources (Uses):								
Transfers In	972	972	972	-	316	316	316	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 2,609</u>	<u>\$ 2,609</u>	<u>\$ 29,390</u>	<u>\$ 26,781</u>	<u>\$ 1,224</u>	<u>\$ 1,224</u>	<u>\$ 7,693</u>	<u>\$ 6,469</u>

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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Special Revenue Funds								
	Disaster / Emergency				Junk Vehicle			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	1,058,146	1,058,146	214,690	214,690	214,690	-
Charges for Services	-	-	-	-	100	100	-	(100)
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	(25)	(25)
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	500	500	333	(167)
Total Revenues	-	-	1,058,146	1,058,146	215,290	215,290	214,998	(292)
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	76,091	76,091	66,959	9,132
Operations	-	-	-	-	90,388	101,211	101,211	-
Capital Outlay	-	-	-	-	120,000	177,697	-	177,697
Debt Service:			-	-				
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	286,479	354,999	168,170	186,829
Excess of Revenues Over (Under) Expenditures	-	-	1,058,146	1,058,146	(71,189)	(139,709)	46,828	186,537
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	90,000	90,000	-	(90,000)
Transfers Out	-	-	-	-	(1,500)	(48,374)	(48,373)	1
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 1,058,146	\$ 1,058,146	\$ 17,311	\$ (98,083)	\$ (1,545)	\$ 96,538

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Special Revenue Funds							
	Forest Reserve Title III				RSID Administration			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	40,808	40,808	37,881	(2,927)	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>40,808</u>	<u>40,808</u>	<u>37,881</u>	<u>(2,927)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	31,656	31,656	-	31,656	-	3,121	3,121	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>31,656</u>	<u>31,656</u>	<u>-</u>	<u>31,656</u>	<u>-</u>	<u>3,121</u>	<u>3,121</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	9,152	9,152	37,881	28,729	-	(3,121)	(3,121)	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	20,066	20,066	15,113	(4,953)
Transfers Out	-	-	-	-	(15,000)	(15,000)	(15,000)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 9,152</u>	<u>\$ 9,152</u>	<u>\$ 37,881</u>	<u>\$ 28,729</u>	<u>\$ 5,066</u>	<u>\$ 1,945</u>	<u>\$ (3,008)</u>	<u>\$ (4,953)</u>

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Special Revenue Funds								
	Community Based Organizations				Permissive Medical Levy			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 826,971	\$ 826,971	\$ 841,580	\$ 14,609	\$ 4,322,184	\$ 4,322,184	\$ 4,390,278	\$ 68,094
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	86,863	86,863	87,708	845	5,336	5,336	9,692	4,356
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>913,834</u>	<u>913,834</u>	<u>929,288</u>	<u>15,454</u>	<u>4,327,520</u>	<u>4,327,520</u>	<u>4,399,970</u>	<u>72,450</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	998,193	1,366,721	1,366,720	1	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>998,193</u>	<u>1,366,721</u>	<u>1,366,720</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(84,359)	(452,887)	(437,432)	15,455	4,327,520	4,327,520	4,399,970	72,450
Other Financing Sources (Uses):								
Transfers In	88,881	88,881	88,881	-	25,753	25,753	25,753	-
Transfers Out	-	-	-	-	(4,360,265)	(4,360,265)	(4,358,256)	2,009
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 4,522</u>	<u>\$ (364,006)</u>	<u>\$ (348,551)</u>	<u>\$ 15,455</u>	<u>\$ (6,992)</u>	<u>\$ (6,992)</u>	<u>\$ 67,467</u>	<u>\$ 74,459</u>

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Budget and Actual
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	Special Revenue Funds							
	Seeley Lake Refuse				Criminal Justice Coordinating Council (CJCC)			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	134,000	134,000	309,331	175,331
Charges for Services	306,600	306,600	351,386	44,786	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	1,000	1,000	659	(341)	-	-	-	-
Private & Local Grants	-	-	-	-	-	350,000	-	(350,000)
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	307,600	307,600	352,045	44,445	134,000	484,000	309,331	(174,669)
Expenditures:								
Current Operations:								
Personnel	23,589	23,589	22,866	723	299,982	330,982	273,502	57,480
Operations	339,825	339,825	335,524	4,301	348,592	407,047	344,195	62,852
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	363,414	363,414	358,390	5,024	648,574	738,029	617,697	120,332
Excess of Revenues Over (Under) Expenditures	(55,814)	(55,814)	(6,345)	49,469	(514,574)	(254,029)	(308,366)	(54,337)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	103,600	103,600	103,600	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (55,814)	\$ (55,814)	\$ (6,345)	\$ 49,469	\$ (410,974)	\$ (150,429)	\$ (204,766)	\$ (54,337)

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	9-1-1 Trust				HUD / CDBG			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	2,000	2,000	-	(2,000)
Charges for Services	773,384	773,384	766,117	(7,267)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	6,000	6,000	6,190	190	104,665	104,665	107,433	2,768
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>779,384</u>	<u>779,384</u>	<u>772,307</u>	<u>(7,077)</u>	<u>106,665</u>	<u>106,665</u>	<u>107,433</u>	<u>768</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	13,487	641,171	640,653	518
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,487</u>	<u>641,171</u>	<u>640,653</u>	<u>518</u>
Excess of Revenues Over (Under) Expenditures	779,384	779,384	772,307	(7,077)	93,178	(534,506)	(533,220)	1,286
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	50,000	50,000	50,000	-
Transfers Out	(764,193)	(788,979)	(776,720)	12,259	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 15,191</u>	<u>\$ (9,595)</u>	<u>\$ (4,413)</u>	<u>\$ 5,182</u>	<u>\$ 143,178</u>	<u>\$ (484,506)</u>	<u>\$ (483,220)</u>	<u>\$ 1,286</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	Friends of the Library				Seeley Lake Stove Project			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	44,905	44,905	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	227	227	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	45,132	45,132	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	26,285	(26,285)	60,436	60,436	-	60,436
Capital Outlay	-	-	3,777	(3,777)	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	30,062	(30,062)	60,436	60,436	-	60,436
Excess of Revenues Over (Under) Expenditures	-	-	15,070	15,070	(60,436)	(60,436)	-	60,436
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 15,070	\$ 15,070	\$ (60,436)	\$ (60,436)	\$ -	\$ 60,436

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	Friends of the Historical Museum				Other Special Revenue Funds			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	7,000	7,000	2,497	(4,503)	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	2,000	2,000	873	(1,127)	-	-	114	114
Private & Local Grants	104,000	104,000	108,767	4,767	-	-	-	-
Miscellaneous Revenues	1,000	1,000	14	(986)	-	-	-	-
Total Revenues	114,000	114,000	112,151	(1,849)	-	-	114	114
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	27,143	35,344	11,315	24,029
Operations	128,896	128,896	33,933	94,963	10,543	22,158	42,349	(20,191)
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	128,896	128,896	33,933	94,963	37,686	57,502	53,664	3,838
Excess of Revenues Over (Under) Expenditures	(14,896)	(14,896)	78,218	93,114	(37,686)	(57,502)	(53,550)	3,952
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	36,893	36,893	36,893	-
Transfers Out	(16,735)	(16,735)	(32,682)	(15,947)	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (31,631)	\$ (31,631)	\$ 45,536	\$ 77,167	\$ (793)	\$ (20,609)	\$ (16,657)	\$ 3,952

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	MDA Airport Industrial District				MDA Technology District			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 364,917	\$ 364,917	\$ 238,836	\$ (126,081)
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	12,261	12,261	16,590	16,590	16,009	(581)
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	33,400	33,400	4,180	(29,220)	1,000	3,601	4,260	659
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	19,000	19,000	29,764	10,764	698,470	698,470	792,658	94,188
Total Revenues	52,400	52,400	46,205	(6,195)	1,080,977	1,083,578	1,051,763	(31,815)
Expenditures:								
Current Operations:								
Personnel	2,000	2,000	-	2,000	37,064	37,847	37,847	-
Operations	73,500	74,648	38,181	36,467	788,879	788,879	700,948	87,931
Capital Outlay	156,382	545,362	545,360	2	40,000	40,000	-	40,000
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	231,882	622,010	583,541	38,469	865,943	866,726	738,795	127,931
Excess of Revenues Over (Under) Expenditures	(179,482)	(569,610)	(537,336)	32,274	215,034	216,852	312,968	96,116
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(691,423)	(692,513)	(612,513)	80,000	(98,266)	(98,266)	(98,266)	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	400,000	400,000	58,329	(341,671)	-	-	1,822	1,822
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (470,905)	\$ (862,123)	\$ (1,091,520)	\$ (229,397)	\$ 116,768	\$ 118,586	\$ 216,524	\$ 97,938

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Special Revenue Funds								
	Bonner Millsite Tax Increment District				Bonner West Log Yard TED District			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 448,698	\$ 448,698	\$ 334,101	\$ (114,597)	\$ 126,867	\$ 126,867	\$ 124,427	\$ (2,440)
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	13,986	13,986	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	5,060	5,060	-	-	890	890
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>448,698</u>	<u>448,698</u>	<u>353,147</u>	<u>(95,551)</u>	<u>126,867</u>	<u>126,867</u>	<u>125,317</u>	<u>(1,550)</u>
Expenditures:								
Current Operations:								
Personnel	37,064	37,064	36,679	385	37,064	37,064	36,679	385
Operations	45,632	45,632	26,037	19,595	10,632	10,632	-	10,632
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>82,696</u>	<u>82,696</u>	<u>62,716</u>	<u>19,980</u>	<u>47,696</u>	<u>47,696</u>	<u>36,679</u>	<u>11,017</u>
Excess of Revenues Over (Under) Expenditures	366,002	366,002	290,431	(75,571)	79,171	79,171	88,638	9,467
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 366,002</u>	<u>\$ 366,002</u>	<u>\$ 290,431</u>	<u>\$ (75,571)</u>	<u>\$ 79,171</u>	<u>\$ 79,171</u>	<u>\$ 88,638</u>	<u>\$ 9,467</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	COVID 19 Releif Fund				For Future Use			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	87,113	87,113	87,113	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	87,113	87,113	87,113	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(87,113)	(87,113)	(87,113)	-	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	100,000	100,000	100,000	-	-	-	-	-
Transfers Out	(12,887)	(12,887)	-	12,887	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 12,887	\$ 12,887	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Special Revenue Funds							
	For Future Use				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Debt Service Funds								
	Jail Bond				Health Center Bond 2012 Refinance			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ 1,050	\$ 1,050	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	4,628	4,628	3,085	(1,543)	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>4,628</u>	<u>4,628</u>	<u>4,135</u>	<u>(493)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	4,628	4,628	4,135	(493)	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	15,686	15,686	15,686	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 20,314</u>	<u>\$ 20,314</u>	<u>\$ 19,821</u>	<u>\$ (493)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Debt Service Funds							
	Risk Management Bonds				Fair Ice Rink Series 2012 Refinance			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	67,350	67,350	33,057	(34,293)
Total Revenues	-	-	-	-	67,350	67,350	33,057	(34,293)
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	60,000	60,000	44,800	15,200
Interest	-	-	-	-	7,350	7,350	8,260	(910)
Total Expenditures	-	-	-	-	67,350	67,350	53,060	14,290
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	(20,003)	(20,003)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,003)	\$ (20,003)

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Debt Service Funds							
	Fair Ice Rink Series 2006				Technology Tax Increment			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	59,430	59,430	75,140	15,710	-	-	-	-
Total Revenues	59,430	59,430	75,140	15,710	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	45,000	45,000	45,000	-	65,000	60,000	65,000	(5,000)
Interest	14,430	14,430	14,380	50	33,266	33,266	32,866	400
Total Expenditures	59,430	59,430	59,380	50	98,266	93,266	97,866	(4,600)
Excess of Revenues Over (Under) Expenditures	-	-	15,760	15,760	(98,266)	(93,266)	(97,866)	(4,600)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	98,266	98,266	98,266	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 15,760	\$ 15,760	\$ -	\$ 5,000	\$ 400	\$ (4,600)

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Debt Service Funds								
	Open Space General Obligation				Health Center Bond 2009			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 444,990	\$ 444,990	\$ 402,505	\$ (42,485)	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	2,291	2,291	2,291	-	152,300	152,300	178,887	26,587
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>447,281</u>	<u>447,281</u>	<u>404,796</u>	<u>(42,485)</u>	<u>152,300</u>	<u>152,300</u>	<u>178,887</u>	<u>26,587</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	240,000	240,000	240,000	-	100,000	100,000	100,000	-
Interest	207,281	207,281	206,881	400	52,300	52,300	52,600	(300)
Total Expenditures	<u>447,281</u>	<u>447,281</u>	<u>446,881</u>	<u>400</u>	<u>152,300</u>	<u>152,300</u>	<u>152,600</u>	<u>(300)</u>
Excess of Revenues Over (Under) Expenditures	-	-	(42,085)	(42,085)	-	-	26,287	26,287
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42,085)</u>	<u>\$ (42,085)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,287</u>	<u>\$ 26,287</u>

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Budget and Actual
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	Debt Service Funds							
	Health Center Bond 2012				CAPS Building Debt Service			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	27,850	31,500	31,500	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>27,850</u>	<u>31,500</u>	<u>31,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	20,000	20,000	35,200	(15,200)	-	-	-	-
Interest	7,850	7,850	6,840	1,010	-	-	-	-
Total Expenditures	<u>27,850</u>	<u>27,850</u>	<u>42,040</u>	<u>(14,190)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	3,650	(10,540)	(14,190)	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ 3,650</u>	<u>\$ (10,540)</u>	<u>\$ (14,190)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
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Debt Service Funds								
	2017 LTGO				Larchmont L.O. Irrigation Bonds			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 210,881	\$ 210,881	\$ 214,396	\$ 3,515	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	682	682	682	-	74,550	74,550	87,650	13,100
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>211,563</u>	<u>211,563</u>	<u>215,078</u>	<u>3,515</u>	<u>74,550</u>	<u>74,550</u>	<u>87,650</u>	<u>13,100</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	126,638	126,638	125,087	1,551	50,000	50,000	50,000	-
Interest	85,352	85,352	86,903	(1,551)	24,550	24,550	24,500	50
Total Expenditures	<u>211,990</u>	<u>211,990</u>	<u>211,990</u>	<u>-</u>	<u>74,550</u>	<u>74,550</u>	<u>74,500</u>	<u>50</u>
Excess of Revenues Over (Under) Expenditures	(427)	(427)	3,088	3,515	-	-	13,150	13,150
Other Financing Sources (Uses):								
Transfers In	427	427	427	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,515</u>	<u>\$ 3,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,150</u>	<u>\$ 13,150</u>

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Debt Service Funds								
	Library GO Bonds				Parks & Trails Bonds			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 2,065,240	\$ 2,065,240	\$ 2,083,020	\$ 17,780	\$ 2,675,616	\$ 2,675,616	\$ 2,418,183	\$ (257,433)
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	651	651	651	-	8,934	8,934	8,934	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>2,065,891</u>	<u>2,065,891</u>	<u>2,083,671</u>	<u>17,780</u>	<u>2,684,550</u>	<u>2,684,550</u>	<u>2,427,117</u>	<u>(257,433)</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	935,000	935,000	115,000	820,000	1,295,000	1,295,000	1,295,000	-
Interest	1,131,300	1,131,300	596,137	535,163	1,389,550	1,389,650	1,389,650	-
Total Expenditures	<u>2,066,300</u>	<u>2,066,300</u>	<u>711,137</u>	<u>1,355,163</u>	<u>2,684,550</u>	<u>2,684,650</u>	<u>2,684,650</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(409)	(409)	1,372,534	1,372,943	-	(100)	(257,533)	(257,433)
Other Financing Sources (Uses):								
Transfers In	409	409	409	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	917	917	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,373,860</u>	<u>\$ 1,373,860</u>	<u>\$ -</u>	<u>\$ (100)</u>	<u>\$ (257,533)</u>	<u>\$ (257,433)</u>

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	Debt Service Funds							
	Judgement Levy				RSID Revolving			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 229,294	\$ 229,294	\$ 45,884	\$ (183,410)	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	727	727	727	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	6,031	6,031	-	(6,031)
Total Revenues	<u>230,021</u>	<u>230,021</u>	<u>46,611</u>	<u>(183,410)</u>	<u>6,031</u>	<u>6,031</u>	<u>-</u>	<u>(6,031)</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	218,436	218,436	218,435	1	-	-	-	-
Interest	12,042	12,042	12,042	-	-	-	-	-
Total Expenditures	<u>230,478</u>	<u>230,478</u>	<u>230,477</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(457)	(457)	(183,866)	(183,409)	6,031	6,031	-	(6,031)
Other Financing Sources (Uses):								
Transfers In	457	457	457	-	-	-	-	-
Transfers Out	-	-	-	-	(45,000)	(45,000)	(10,000)	35,000
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (183,409)</u>	<u>\$ (183,409)</u>	<u>\$ (38,969)</u>	<u>\$ (38,969)</u>	<u>\$ (10,000)</u>	<u>\$ 28,969</u>

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	Debt Service Funds							
	Capital Improvements Debt Service				Fair Redevelopment Debt Service			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,770	\$ 667,770	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	41,500	41,500	25,588	(15,912)	-	-	-	-
Total Revenues	41,500	41,500	25,588	(15,912)	-	667,770	667,770	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	157,913	157,913	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	712,529	861,598	861,597	1	-	-	-	-
Interest	219,844	95,042	95,041	1	-	-	-	-
Total Expenditures	932,373	956,640	956,638	2	-	157,913	157,913	-
Excess of Revenues Over (Under) Expenditures	(890,873)	(915,140)	(931,050)	(15,910)	-	509,857	509,857	-
Other Financing Sources (Uses):								
Transfers In	890,873	1,751,110	1,751,110	-	-	69,738	69,738	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	171,437	171,437	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 835,970	\$ 820,060	\$ (15,910)	\$ -	\$ 751,032	\$ 751,032	\$ -

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	Debt Service Funds							
	Election Center Russell Street Debt Service				Open Space GO Bonds 2021			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ 197,774	\$ 197,774	\$ 193,062	\$ (4,712)	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	7	7
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>197,774</u>	<u>197,774</u>	<u>193,062</u>	<u>(4,712)</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	69,000	69,000	69,000	-	-	-	-	-
Interest	128,774	128,774	99,540	29,234	-	-	-	-
Total Expenditures	<u>197,774</u>	<u>197,774</u>	<u>168,540</u>	<u>29,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	24,522	24,522	-	-	7	7
Other Financing Sources (Uses):								
Transfers In	-	-	7,953	7,953	-	-	-	-
Transfers Out	(167,425)	(167,425)	-	167,425	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	67,540	67,540
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (167,425)</u>	<u>\$ (167,425)</u>	<u>\$ 32,475</u>	<u>\$ 199,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,547</u>	<u>\$ 67,547</u>

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	Debt Service Funds							
	Judgement Levy 2019				For Future Use			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 266,483	\$ 266,483	\$ 453,625	\$ 187,142	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>266,483</u>	<u>266,483</u>	<u>453,625</u>	<u>187,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	240,000	240,000	240,000	-	-	-	-	-
Interest	<u>26,483</u>	<u>26,483</u>	<u>26,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>266,483</u>	<u>266,483</u>	<u>266,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	187,142	187,142	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,142</u>	<u>\$ 187,142</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
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	Capital Projects Funds							
	Capital Improvements				Technology Fund			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 1,522,134	\$ 1,545,863	\$ 1,545,863	\$ -	\$ 1,030,173	\$ 1,030,173	\$ 1,047,154	\$ 16,981
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	51,696	51,696	51,696	-	54,410	382,664	382,664	-
Charges for Services	-	-	-	-	1,554,925	1,554,925	590,359	(964,566)
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	520	520	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>1,573,830</u>	<u>1,598,079</u>	<u>1,598,079</u>	<u>-</u>	<u>2,639,508</u>	<u>2,967,762</u>	<u>2,020,177</u>	<u>(947,585)</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	20,000	20,000	-	909,199	909,199	835,859	73,340
Capital Outlay	50,000	179,778	179,778	-	187,000	515,254	514,342	912
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>199,778</u>	<u>199,778</u>	<u>-</u>	<u>1,096,199</u>	<u>1,424,453</u>	<u>1,350,201</u>	<u>74,252</u>
Excess of Revenues Over (Under) Expenditures	1,523,830	1,398,301	1,398,301	-	1,543,309	1,543,309	669,976	(873,333)
Other Financing Sources (Uses):								
Transfers In	8,322	8,322	8,322	-	122,000	122,000	1,300,272	1,178,272
Transfers Out	(1,139,182)	(2,219,719)	(2,219,719)	-	(1,590,908)	(1,598,854)	(1,598,853)	1
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 392,970</u>	<u>\$ (813,096)</u>	<u>\$ (813,096)</u>	<u>\$ -</u>	<u>\$ 74,401</u>	<u>\$ 66,455</u>	<u>\$ 371,395</u>	<u>\$ 304,940</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Capital Projects Funds							
	Milltown Historic Preservation				Open Space Programs			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	450	450	408	(42)	12,000	12,000	1,655	(10,345)
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>450</u>	<u>450</u>	<u>408</u>	<u>(42)</u>	<u>12,000</u>	<u>12,000</u>	<u>1,655</u>	<u>(10,345)</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	40,000	40,000	-	40,000	-	-	-	-
Capital Outlay	-	-	-	-	843,219	843,219	150,000	693,219
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>843,219</u>	<u>843,219</u>	<u>150,000</u>	<u>693,219</u>
Excess of Revenues Over (Under) Expenditures	(39,550)	(39,550)	408	39,958	(831,219)	(831,219)	(148,345)	682,874
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (39,550)</u>	<u>\$ (39,550)</u>	<u>\$ 408</u>	<u>\$ 39,958</u>	<u>\$ (831,219)</u>	<u>\$ (831,219)</u>	<u>\$ (148,345)</u>	<u>\$ 682,874</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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	Capital Projects Funds							
	Library Capital Reserve				Health Capital Reserve			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	61	61	-	-	854	854
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	61	61	-	-	854	854
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	100,000	100,000	(51,796)	151,796	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	100,000	100,000	(51,796)	151,796	-	-	-	-
Excess of Revenues Over (Under) Expenditures	(100,000)	(100,000)	51,857	151,857	-	-	854	854
Other Financing Sources (Uses):								
Transfers In	100,000	100,000	-	(100,000)	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 51,857	\$ 51,857	\$ -	\$ -	\$ 854	\$ 854

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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Capital Projects Funds

	Animal Control Capital Reserve				Water Quality District Capital Reserve			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	368	368
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	368	368
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-	368	368
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ 368

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Capital Projects Funds							
	Public Safety Capital Improvements				Detention Capital Improvements			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	2,800	2,800	2,076	(724)	-	-	393	393
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	20,000	20,000	4,773	(15,227)	-	-	543,642	543,642
Total Revenues	<u>22,800</u>	<u>22,800</u>	<u>6,849</u>	<u>(15,951)</u>	<u>-</u>	<u>-</u>	<u>544,035</u>	<u>544,035</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	639,000	639,000	114,920	524,080	153,640	303,821	303,821	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>639,000</u>	<u>639,000</u>	<u>114,920</u>	<u>524,080</u>	<u>153,640</u>	<u>303,821</u>	<u>303,821</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(616,200)	(616,200)	(108,071)	508,129	(153,640)	(303,821)	240,214	544,035
Other Financing Sources (Uses):								
Transfers In	639,000	639,000	742,000	103,000	153,640	153,640	144,640	(9,000)
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 22,800</u>	<u>\$ 22,800</u>	<u>\$ 633,929</u>	<u>\$ 611,129</u>	<u>\$ -</u>	<u>\$ (150,181)</u>	<u>\$ 384,854</u>	<u>\$ 535,035</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Capital Projects Funds							
	Fair Capital Improvements				Park Construction Reserve			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ 744,927	\$ 744,927	\$ -	\$ (744,927)	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	420,000	460,000	465,175	5,175
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	2,327	2,327
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	29,043	29,043	29,042	(1)
Total Revenues	744,927	744,927	-	(744,927)	449,043	489,043	496,544	7,501
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	699,947	739,947	492,013	247,934
Capital Outlay	1,525,000	3,670,943	3,670,943	-	118,591	118,591	842	117,749
Debt Service:								
Principal	93,621	93,621	25,318	68,303	-	-	-	-
Interest	16,970	16,970	54,041	(37,071)	-	-	-	-
Total Expenditures	1,635,591	3,781,534	3,750,302	31,232	818,538	858,538	492,855	365,683
Excess of Revenues Over (Under) Expenditures	(890,664)	(3,036,607)	(3,750,302)	(713,695)	(369,495)	(369,495)	3,689	373,184
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	60,000	60,000	60,000	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	13,200,000	13,200,000	9,000,000	(4,200,000)	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 12,309,336	\$ 10,163,393	\$ 5,249,698	\$ (4,913,695)	\$ (309,495)	\$ (309,495)	\$ 63,689	\$ 373,184

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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Capital Projects Funds							
Fort Missoula Regional Park Construction				Trail Bonds Construction			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	26,565	(26,565)
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	26,565	(26,565)
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	(26,565)	(26,565)
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,565)	\$ (26,565)

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Capital Projects Funds							
	Weed / Extension Capital Reserve				Bridge Capital Reserve			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	20,000	20,000	4,511	(15,489)	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>4,511</u>	<u>(15,489)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	93,200	93,200	-	93,200	-	-	-	-
Capital Outlay	1,684,721	1,684,721	795,908	888,813	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,777,921</u>	<u>1,777,921</u>	<u>795,908</u>	<u>982,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(1,757,921)	(1,757,921)	(791,397)	966,524	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	368,754	368,754	370,609	1,855	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (1,389,167)</u>	<u>\$ (1,389,167)</u>	<u>\$ (420,788)</u>	<u>\$ 968,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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	Capital Projects Funds							
	Road Escrow				SRO Reserve			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	1,883	1,883	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	1,883	1,883	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	1,883	1,883	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(334,200)	(334,200)	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ (332,317)	\$ (332,317)	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
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Capital Projects Funds							
Missoula Search and Rescue Reserve				Seeley Search and Rescue Reserve			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	568	568	-	-	149	149
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	-	568	568	-	-	149	149
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	568	568	-	-	149	149
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 568	\$ -	\$ -	\$ 149	\$ 149

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
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Capital Projects Funds							
Detention Center Self-Funded Projects				Solar Projects			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	20,000	20,000	-	20,000
Interest	-	-	-	17,500	17,500	-	17,500
Total Expenditures	-	-	-	37,500	37,500	-	37,500
Excess of Revenues Over (Under) Expenditures	-	-	-	(37,500)	(37,500)	-	37,500
Other Financing Sources (Uses):							
Transfers In	-	-	-	37,500	37,500	-	(37,500)
Transfers Out	-	(130,000)	(130,000)	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ (130,000)	\$ (130,000)	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Capital Projects Funds							
Library Bond Construction				Historical Museum Capital Campaign			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	175,285	(175,285)	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	300,000	300,000	-	-	-	-
Total Revenues	-	475,285	124,715	-	-	-	-
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	1,261	(1,261)
Capital Outlay	355,063	7,758,476	7,758,475	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	355,063	7,758,476	7,758,475	-	-	1,261	(1,261)
Excess of Revenues Over (Under) Expenditures	(355,063)	(7,283,191)	(7,633,760)	-	-	(1,261)	(1,261)
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (355,063)	\$ (7,283,191)	\$ (7,633,760)	\$ -	\$ -	\$ (1,261)	\$ (1,261)

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Capital Projects Funds							
	Courthouse Reconstruction Project				Courthouse Construction Phase 2 - 5			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	-	-	6,874	(6,874)	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	-	6,874	(6,874)	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	(6,874)	(6,874)	-	-	-	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ (6,874)	\$ (6,874)	\$ -	\$ -	\$ -	\$ -

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Capital Projects Funds							
CAPS Building Acquisition				Junk Vehicle Capital Reserve			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	558	558
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	558	558
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	558	558
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	46,873	46,873
Transfers Out	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,431	\$ 47,431

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Capital Projects Funds							
2017 LTGO Construction				County Replacement and Refurbishment			
Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	31,475	31,475
Total Revenues	-	-	-	-	-	31,475	31,475
Expenditures:							
Current Operations:							
Personnel	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	104,529	104,529	175,511	350,000	357,417	357,417	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	104,529	104,529	175,511	350,000	357,417	357,417	-
Excess of Revenues Over (Under) Expenditures	(104,529)	(104,529)	(175,511)	(350,000)	(357,417)	(325,942)	31,475
Other Financing Sources (Uses):							
Transfers In	-	-	-	248,309	468,609	468,609	-
Transfers Out	-	-	-	-	(60,000)	(60,000)	-
Issuance of Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (104,529)	\$ (104,529)	\$ (175,511)	\$ (101,691)	\$ 51,192	\$ 82,667	\$ 31,475

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Capital Projects Funds							
	Election Center Acquisition				Mullan Build Project			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	2,552,742	2,552,742	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	2,552,742	2,552,742	-
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-
Capital Outlay	1,000,000	1,000,000	1,940,956	(940,956)	-	2,552,743	2,627,109	(74,366)
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	1,000,000	1,000,000	1,940,956	(940,956)	-	2,552,743	2,627,109	(74,366)
Excess of Revenues Over (Under) Expenditures	(1,000,000)	(1,000,000)	(1,940,956)	(940,956)	-	(1)	(74,367)	(74,366)
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	1,020,000	1,020,000	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (1,000,000)	\$ (1,000,000)	\$ (920,956)	\$ 79,044	\$ -	\$ (1)	\$ (74,367)	\$ (74,366)

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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Capital Projects Funds								
	Montana Rail Authority				Strategic Food Initiative			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	1,500	1,500	-	(1,500)
Charges for Services	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Private & Local Grants	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	8,456	8,456	-	-	-	-
Total Revenues	-	-	8,456	8,456	1,500	1,500	-	(1,500)
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	-	-	-	-
Operations	10,000	10,000	7,092	2,908	3,000	3,000	-	3,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	10,000	10,000	7,092	2,908	3,000	3,000	-	3,000
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	1,364	11,364	(1,500)	(1,500)	-	1,500
Other Financing Sources (Uses):								
Transfers In	10,000	10,000	10,000	-	1,135	1,135	-	(1,135)
Transfers Out	-	-	(7,728)	(7,728)	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 3,636	\$ 3,636	\$ (365)	\$ (365)	\$ -	\$ 365

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual
Budgeted Nonmajor Governmental Funds
For Fiscal Year Ended June 30, 2021
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	Capital Projects Funds				Totals			
	Open Space GO Bonds 2021							
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 29,225,374	\$ 29,916,873	\$ 29,055,956	\$ (860,917)
License & Permits	-	-	-	-	931,750	1,109,465	1,135,084	25,619
Intergovernmental Revenue	-	-	-	-	10,357,465	11,866,095	11,367,452	(498,643)
Charges for Services	-	-	-	-	3,909,834	6,466,076	5,532,101	(933,975)
Fines & Forfeitures	-	-	-	-	90,200	90,200	43,123	(47,077)
Investment Earnings	-	-	469	469	183,315	361,721	(27,837)	(389,558)
Private & Local Grants	-	-	-	-	174,024	528,003	251,585	(276,418)
Miscellaneous Revenues	-	-	-	-	1,201,076	1,503,076	2,081,979	578,903
Total Revenues	-	-	469	469	46,073,038	51,841,509	49,439,443	(2,402,066)
Expenditures:								
Current Operations:								
Personnel	-	-	-	-	15,513,476	15,627,044	14,681,008	946,036
Operations	-	-	-	-	13,958,019	15,838,521	13,005,703	2,832,818
Capital Outlay	-	-	-	-	11,077,881	24,276,711	21,637,983	2,638,728
Debt Service:								
Principal	-	-	-	-	4,434,253	4,578,322	3,658,943	919,379
Interest	-	-	-	-	3,400,251	3,275,549	2,721,827	553,722
Total Expenditures	-	-	-	-	48,383,880	63,596,147	55,705,464	7,890,683
Excess of Revenues Over (Under) Expenditures	-	-	469	469	(2,310,842)	(11,754,638)	(6,266,021)	5,488,617
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	6,103,706	7,200,783	8,232,628	1,031,845
Transfers Out	-	-	-	-	(11,043,890)	(12,586,783)	(12,492,319)	94,464
Issuance of Debt	-	-	4,500,000	4,500,000	13,200,000	13,371,437	14,759,894	1,388,457
Sale of Capital Assets	-	-	-	-	415,000	495,344	155,495	(339,849)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ 4,500,469	\$ 4,500,469	\$ 6,363,974	\$ (3,273,857)	\$ 4,389,677	\$ 7,663,534

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department to another on a cost-reimbursement basis.

Risk Management Fund – To account for taxes and other revenues used for insurance and risk management purposes.

Health Insurance Fund – To account for the County's self insurance program for employee health, dental and vision insurance.

Workers' Compensation Fund – To account for the County's self-insured workers' compensation program and related debt issues.

Excess Loss Fund – 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, dependant 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.

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MISSOULA COUNTY, MONTANA
Combining Statement of Net Position
Internal Service Funds
June 30, 2021
(Page 1 of 2)

	<u>Risk Management</u>	<u>Employee Benefits</u>	<u>Workers' Compensation</u>	<u>Excess Loss</u>	<u>Other Benefits Programs</u>	<u>Information Services Operations</u>	<u>Telephone Services</u>	<u>Total</u>
Assets								
Current Assets:								
Cash & Cash Equivalents	\$ 23,348	\$ 67,222	\$ 125,847	\$ 5,818	\$ 6,295	\$ -	\$ 10,416	\$ 238,946
Investments	924,445	7,584,289	12,069,490	230,346	249,255	-	412,419	21,470,244
Taxes Receivable, net	45,601	-	-	-	-	-	-	45,601
Accounts Receivable	-	-	-	-	-	-	2,332	2,332
Interest Receivable	-	29,717	17,715	-	-	-	-	47,432
Prescription Rebate Receivable	-	231,689	-	-	-	-	-	231,689
Contributions Receivable	-	505,043	189,371	-	-	-	-	694,414
Reinsurance Receivable	-	-	1,065	-	-	-	-	1,065
Due From Other Funds	-	30,155	-	-	-	-	-	30,155
Due From Protest Fund	-	-	-	-	-	-	-	-
Prepaid Costs	-	4,007	36,288	-	-	-	-	40,295
Total Current Assets	<u>993,394</u>	<u>8,452,122</u>	<u>12,439,776</u>	<u>236,164</u>	<u>255,550</u>	<u>-</u>	<u>425,167</u>	<u>22,802,173</u>
Noncurrent Assets:								
Capital Assets, net	-	111,241	-	-	-	-	40,236	151,477
Total Assets	<u>993,394</u>	<u>8,563,363</u>	<u>12,439,776</u>	<u>236,164</u>	<u>255,550</u>	<u>-</u>	<u>465,403</u>	<u>22,953,650</u>
Deferred Outflows of Resources:								
Deferred Outflows of Resources - Pension	18,788	86,167	55,401	-	-	326,282	55,634	542,272
Deferred Outflows of Resources - OPEB	1,725	6,931	3,054	-	-	27,460	3,192	42,362
Total Deferred Outflows of Resources	<u>\$ 20,513</u>	<u>\$ 93,098</u>	<u>\$ 58,455</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,742</u>	<u>\$ 58,826</u>	<u>\$ 584,634</u>

MISSOULA COUNTY, MONTANA
Combining Statement of Net Position
Internal Service Funds
June 30, 2021
(Page 2 of 2)

	<u>Risk Management</u>	<u>Employee Benefits</u>	<u>Workers' Compensation</u>	<u>Excess Loss</u>	<u>Other Benefits Programs</u>	<u>Information Services Operations</u>	<u>Telephone Services</u>	<u>Total</u>
Liabilities								
Current Liabilities:								
Accounts Payable	\$ 8,701	\$ 35,610	\$ 6,582	\$ -	\$ 27,665	\$ 792	\$ 3,695	\$ 83,045
Accrued Payroll	4,457	22,834	-	-	-	76,125	10,596	114,012
Contributions Paid in Advance	-	36,731	-	-	-	-	-	36,731
Due to Other Funds	-	-	-	-	-	-	-	-
Liability for Sick & Vacation	-	41,673	14,003	-	-	-	-	55,676
Liability for Claims, Current Portion	861,351	1,799,198	350,000	-	-	-	-	3,010,549
Net Pension Liability	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-
Total Current Liabilities	<u>874,509</u>	<u>1,936,046</u>	<u>370,585</u>	<u>-</u>	<u>27,665</u>	<u>76,917</u>	<u>14,291</u>	<u>3,300,013</u>
Noncurrent Liabilities:								
Liability for Claims, Net of Current Portion	946,614	-	1,134,000	-	-	-	-	2,080,614
Net Pension Liability	80,042	367,088	236,018	-	-	1,390,022	237,008	2,310,178
Net OPEB Liability	6,069	24,062	8,467	-	-	93,323	8,996	140,917
Total Noncurrent Liabilities	<u>1,032,725</u>	<u>391,150</u>	<u>1,378,485</u>	<u>-</u>	<u>-</u>	<u>1,483,345</u>	<u>246,004</u>	<u>4,531,709</u>
Total Liabilities	<u>1,907,234</u>	<u>2,327,196</u>	<u>1,749,070</u>	<u>-</u>	<u>27,665</u>	<u>1,560,262</u>	<u>260,295</u>	<u>7,831,722</u>
Deferred Inflows of Resources:								
Deferred Inflows of Resources - Pensions	3,079	14,120	9,078	-	-	53,466	9,116	88,859
Deferred Inflows of Resources - OPEB	1,471	6,216	2,412	-	-	23,615	2,711	36,425
Total Deferred Inflows of Resources	<u>4,550</u>	<u>20,336</u>	<u>11,490</u>	<u>-</u>	<u>-</u>	<u>77,081</u>	<u>11,827</u>	<u>125,284</u>
Net Position								
Net Investment in Capital Assets	-	111,241	-	-	-	-	40,236	151,477
Unrestricted	(897,877)	6,197,688	10,737,671	236,164	227,885	(1,283,601)	211,871	15,429,801
Total Net Position	<u>\$ (897,877)</u>	<u>\$ 6,308,929</u>	<u>\$ 10,737,671</u>	<u>\$ 236,164</u>	<u>\$ 227,885</u>	<u>\$ (1,283,601)</u>	<u>\$ 252,107</u>	<u>\$ 15,581,278</u>

MISSOULA COUNTY, MONTANA
Combining Schedule of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For Fiscal Year Ended June 30, 2021

	Risk Management	Employee Benefits	Workers' Compensation	Excess Loss	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Operating Revenues:								
Charges for Services	\$ -	\$ 13,659,017	\$ 2,114,558	\$ -	\$ 471,618	\$ -	\$ 385,071	\$ 16,630,264
Rental Income	-	7,405	-	-	-	-	-	7,405
Rebates	-	449,620	-	-	-	-	-	449,620
On-behalf State Pension Revenue	4,125	18,920	12,164	-	-	71,641	12,216	119,066
Total Operating Revenues	4,125	14,134,962	2,126,722	-	471,618	71,641	397,287	17,206,355
Operating Expenses:								
Personnel	110,492	483,883	357,053	-	-	1,650,982	263,701	2,866,111
Operations	(106,444)	414,065	897,056	-	399,282	26,061	183,966	1,813,986
Claims	995,216	14,133,097	310,870	-	-	-	-	15,439,183
Reinsurance Premiums	382,510	690,234	126,822	-	-	-	-	1,199,566
Administrative	-	-	-	-	-	-	-	-
Depreciation and Amortization	-	7,219	-	-	-	-	9,467	16,686
Total Operating Expense	1,381,774	15,728,498	1,691,801	-	399,282	1,677,043	457,134	21,335,532
Income (Loss) from Operations	(1,377,649)	(1,593,536)	434,921	-	72,336	(1,605,402)	(59,847)	(4,129,177)
Non-operating Revenues (Expenses):								
Property Taxes	898,145	-	-	-	-	-	-	898,145
Miscellaneous Income	-	-	-	-	-	-	-	-
Investment Earnings	1,817	10,254	35,869	675	-	-	-	48,615
Interest Expense	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	(1,064)	-	(1,064)
Intergovernmental Revenues	83,948	-	-	-	-	-	-	83,948
Reimbursement for Claims Incurred	-	-	-	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-	-	-
Net Income (Loss) before Transfers	(393,739)	(1,583,282)	470,790	675	72,336	(1,606,466)	(59,847)	(3,099,533)
Transfers In	767,916	16,029	-	-	-	1,598,853	16,324	2,399,122
Transfers Out	-	-	-	-	-	-	(75,000)	(75,000)
Change in Net Position	374,177	(1,567,253)	470,790	675	72,336	(7,613)	(118,523)	(775,411)
Net Position - Beginning of Year	(1,272,054)	7,876,182	10,257,257	235,489	155,549	(1,275,988)	370,630	16,347,065
Restatement	-	-	9,624	-	-	-	-	9,624
Change in Accounting Principle	-	-	-	-	-	-	-	-
Net Position - Beginning of Year, Restated	(1,272,054)	7,876,182	10,266,881	235,489	155,549	(1,275,988)	370,630	16,356,689
Net Position - End of Year	\$ (897,877)	\$ 6,308,929	\$ 10,737,671	\$ 236,164	\$ 227,885	\$ (1,283,601)	\$ 252,107	\$ 15,581,278

MISSOULA COUNTY, MONTANA
Combining Statement of Cash Flows
Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 1 of 2)

	Risk Management	Employee Benefits	Workers' Compensation	Excess Loss	Other Benefits Programs	Information Services Operations	Telephone Services	Total
Cash flows from operating activities:								
Cash receipts for charges for services	\$ -	\$ 13,596,658	\$ 2,028,581	\$ -	\$ 471,618	\$ -	\$ 384,943	\$ 16,481,800
Cash receipts for interfund charges for services	-	-	-	-	-	-	-	-
Cash receipts for rebates	-	384,051	-	-	-	-	-	384,051
Other Cash receipts	-	7,405	1,568	-	-	-	-	8,973
Cash payments to employees for services	(89,643)	(421,390)	(267,944)	-	-	(1,571,437)	(281,523)	(2,631,937)
Cash payments for reinsurance premiums	(496,062)	(690,234)	-	-	-	-	-	(1,186,296)
Cash payments for administrative expenses	-	(463,569)	(899,458)	-	(13,303)	-	-	(1,376,330)
Cash payments for claims expenses	(990,319)	(13,047,818)	(463,580)	-	(412,809)	-	-	(14,914,526)
Cash payments to other suppliers for goods and services	106,444	-	-	-	-	(26,352)	(188,721)	(108,629)
Net cash provided (used) by operating activities	(1,469,580)	(634,897)	399,167	-	45,506	(1,597,789)	(85,301)	(3,342,894)
Cash flows from non-capital financing activities:								
Property taxes	895,880	-	-	-	-	-	-	895,880
Rental income	-	-	-	-	-	-	-	-
Advances (to) from other funds	-	-	-	-	-	-	-	-
Transfers in from primary government	767,916	16,029	-	-	-	1,598,853	16,324	2,399,122
Transfers in from agency fund	-	-	-	-	-	-	-	-
Transfers out to other funds	-	-	-	-	-	-	(75,000)	(75,000)
Intergovernmental sources	83,948	-	-	-	-	-	-	83,948
Other cash receipts	-	-	-	-	-	-	-	-
Net cash provided by non-capital financing activities	1,747,744	16,029	-	-	-	1,598,853	(58,676)	3,303,950
Cash flows from capital financing activities:								
Purchase of capital assets net of depreciation	-	-	-	-	-	-	9,324	9,324
Cash paid for interest	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Principal payments on long-term debt	-	-	-	-	-	-	-	-
Net cash provided by capital financing activities	-	-	-	-	-	-	9,324	9,324
Cash flows from investing activities:								
Purchases of investment securities	(834,365)	(2,971,393)	(9,180,608)	(141,827)	(196,209)	-	(123,768)	(13,448,170)
Proceeds of sale and maturities of investment securities	548,636	3,404,060	8,502,457	136,705	147,927	-	244,761	12,984,546
Interest on investments	2,083	170,065	79,694	774	-	(1,064)	-	251,552
Net cash provided (used) by investing activities	(283,646)	602,732	(598,457)	(4,348)	(48,282)	(1,064)	120,993	(212,072)
Net increase (decrease) in cash and cash equivalents	(5,482)	(16,136)	(199,290)	(4,348)	(2,776)	-	(13,660)	(241,692)
Cash and cash equivalents at beginning of year	28,830	83,358	325,137	10,166	9,071	-	24,076	480,638
Cash and cash equivalents at end of year	\$ 23,348	\$ 67,222	\$ 125,847	\$ 5,818	\$ 6,295	\$ -	\$ 10,416	\$ 238,946

MISSOULA COUNTY, MONTANA
Combining Statement of Cash Flows (Continued)
Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 2 of 2)

Reconciliation of Income from Operations to Cash Provided (Used) by Operations

	<u>Risk Management</u>	<u>Employee Benefits</u>	<u>Workers' Compensation</u>	<u>Excess Loss</u>	<u>Other Benefits Programs</u>	<u>Information Services Operations</u>	<u>Telephone Services</u>	<u>Total</u>
Income (loss) from operations	\$ (1,377,649)	\$ (1,593,536)	\$ 434,921	\$ -	\$ 72,336	\$ (1,605,402)	\$ (59,847)	\$ (4,129,177)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:								
Depreciation and amortization	-	7,219	-	-	-	-	9,467	16,686
Change in assets and liabilities:								
Decrease (increase) in receivables	-	-	(85,977)	-	-	-	(128)	(86,105)
Decrease (increase) in interfund receivables	-	(59,114)	-	-	-	-	-	(59,114)
Decrease (increase) in rebate receivables	-	(65,569)	695	-	-	-	-	(64,874)
Decrease (increase) in reinsurance receivables	-	229,531	595	-	-	-	-	230,126
Decrease (increase) in prepaid costs	-	34,592	130,345	-	-	-	-	164,937
Decrease (increase) in pension & OPEB deferred outflows	(10,114)	(36,913)	(35,653)	-	-	(123,934)	(15,615)	(222,229)
Increase (decrease) in payables and contributions paid in advance	(113,552)	(52,487)	(4,357)	-	(26,830)	(291)	(4,755)	(202,272)
Increase (decrease) in accrued liabilities	5,349	828,651	(154,000)	-	-	7,056	(1,545)	685,511
Increase (decrease) in sick & vacation liability	-	12,316	(3,376)	-	-	-	-	8,940
Increase (decrease) in net pension & OPEB liability	29,501	81,253	120,993	-	-	215,066	6,148	452,961
Increase (decrease) in pension & OPEB deferred inflows	(3,115)	(20,840)	(5,019)	-	-	(90,284)	(19,026)	(138,284)
Net cash provided (used) by operating activities	<u>\$ (1,469,580)</u>	<u>\$ (634,897)</u>	<u>\$ 399,167</u>	<u>\$ -</u>	<u>\$ 45,506</u>	<u>\$ (1,597,789)</u>	<u>\$ (85,301)</u>	<u>\$ (3,342,894)</u>

Supplemental Disclosure of Cash Flow Information

Non-cash capital financing, non-capital financing and investing activities:

Employee Benefits had \$156,876 of net investment losses that were absorbed by the trust portfolios for the year ended June 30, 2021.

Workers' Compensation had \$52,709 of net investment losses that were absorbed by the trust portfolio for the year ended June 30, 2021.

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenses and Changes in Fund Net Position
Budget and Actual - Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 1 of 4)

	Risk Management				Employee Benefits			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Operating Revenue:								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 12,513,103	\$ 13,807,043	\$ 13,607,054	\$ (199,989)
Total Operating Revenue	-	-	-	-	12,513,103	13,807,043	13,607,054	(199,989)
Operating Expense:								
Personnel	114,745	114,745	89,643	25,102	405,934	421,391	421,391	-
Operations	356,310	389,531	389,618	(87)	910,079	1,171,191	1,130,443	40,748
Claims	800,000	946,984	946,983	1	10,755,000	12,678,553	12,664,096	14,457
Depreciation	-	-	-	-	-	-	-	-
Total Operating Expense	1,271,055	1,451,260	1,426,244	25,016	12,071,013	14,271,135	14,215,930	55,205
Income (Loss) from Operation	(1,271,055)	(1,451,260)	(1,426,244)	25,016	442,090	(464,092)	(608,876)	(144,784)
Non-operating Revenues (Expenses):								
Property Tax Revenue	845,524	845,524	852,544	7,020	-	-	-	-
Investment Earnings	-	-	2,223	2,223	24,000	24,000	10,254	(13,746)
Intergovernmental Revenue	83,948	83,948	83,948	-	-	-	-	-
Interest Expense	-	-	-	-	-	(31,014)	(31,014)	-
Other Expense	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	16,000	16,000	7,405	(8,595)
Rebates	-	-	-	-	-	-	-	-
Debt Service Principal Payment	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Reimbursement for Claims Incurred	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Net Income (Loss) before Transfers	(341,583)	(521,788)	(487,529)	34,259	482,090	(455,106)	(622,231)	(167,125)
Transfers In	767,925	767,925	767,916	(9)	16,029	16,029	16,029	-
Transfers Out	-	-	-	-	-	-	-	-
Change in Net Position	\$ 426,342	\$ 246,137	\$ 280,387	\$ 34,250	\$ 498,119	\$ (439,077)	\$ (606,202)	\$ (167,125)

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenses and Changes in Fund Net Position (Continued)
Budget and Actual - Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 2 of 4)

	Workers' Compensation				Excess Loss			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Operating Revenue:								
Charges for Services	\$ 1,800,000	\$ 1,800,000	\$ 2,036,391	\$ 236,391	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	1,800,000	1,800,000	2,036,391	236,391	-	-	-	-
Operating Expense:								
Personnel	222,524	271,044	267,942	3,102	-	-	-	-
Operations	1,073,860	1,025,340	883,526	141,814	-	-	-	-
Claims	750,000	750,000	456,627	293,373	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Total Operating Expense	2,046,384	2,046,384	1,608,095	438,289	-	-	-	-
Income (Loss) from Operation	(246,384)	(246,384)	428,296	674,680	-	-	-	-
Non-operating Revenues (Expenses):								
Property Tax Revenue	-	-	-	-	-	-	-	-
Investment Earnings	75,000	75,000	32,427	(42,573)	1,000	1,000	876	(124)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Interest Expense	(15,000)	(15,000)	(14,368)	632	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Rebates	-	-	-	-	-	-	-	-
Debt Service Principal Payment	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Reimbursement for Claims Incurred	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Net Income (Loss) before Transfers	(186,384)	(186,384)	446,355	632,739	1,000	1,000	876	(124)
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Change in Net Position	\$ (186,384)	\$ (186,384)	\$ 446,355	\$ 632,739	\$ 1,000	\$ 1,000	\$ 876	\$ (124)

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenses and Changes in Fund Net Position (Continued)
Budget and Actual - Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 3 of 4)

	Other Benefits Programs				Information Services Operations			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Operating Revenue:								
Charges for Services	\$ 497,000	\$ 497,000	\$ 471,618	\$ (25,382)	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	497,000	497,000	471,618	(25,382)	-	-	-	-
Operating Expense:								
Personnel	-	-	-	-	1,552,713	1,574,297	1,571,437	2,860
Operations	85,500	85,500	399,282	(313,782)	38,195	38,195	26,352	11,843
Claims	415,000	415,000	-	415,000	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Total Operating Expense	500,500	500,500	399,282	101,218	1,590,908	1,612,492	1,597,789	14,703
Income (Loss) from Operation	(3,500)	(3,500)	72,336	75,836	(1,590,908)	(1,612,492)	(1,597,789)	14,703
Non-operating Revenues (Expenses):								
Operating Property Tax Revenue	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Rebates	-	-	-	-	-	-	-	-
Debt Service Principal Payment	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	(1,064)	(1,064)	-
Reimbursement for Claims Incurred	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Net Income (Loss) before Transfers	(3,500)	(3,500)	72,336	75,836	(1,590,908)	(1,613,556)	(1,598,853)	14,703
Transfers In	-	-	-	-	1,590,908	1,628,854	1,598,853	(30,001)
Transfers Out	-	-	-	-	-	-	-	-
Change in Net Position	\$ (3,500)	\$ (3,500)	\$ 72,336	\$ 75,836	\$ -	\$ 15,298	\$ -	\$ (15,298)

MISSOULA COUNTY, MONTANA
Schedule of Revenues, Expenses and Changes in Fund Net Position (Continued)
Budget and Actual - Internal Service Funds
For Fiscal Year Ended June 30, 2021
(Page 4 of 4)

	Telephone Services				Totals			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget
Operating Revenue:								
Charges for Services	\$ 381,752	\$ 410,567	\$ 385,071	\$ (25,496)	\$ 15,191,855	\$ 16,514,610	\$ 16,500,134	\$ (14,476)
Total Operating Revenue	<u>381,752</u>	<u>410,567</u>	<u>385,071</u>	<u>(25,496)</u>	<u>15,191,855</u>	<u>16,514,610</u>	<u>16,500,134</u>	<u>(14,476)</u>
Operating Expense:								
Personnel	268,130	279,680	272,199	7,481	2,564,046	2,661,157	2,622,612	38,545
Operations	129,880	146,204	141,721	4,483	2,593,824	2,855,961	2,970,942	(114,981)
Claims	-	-	-	-	12,720,000	14,790,537	14,067,706	722,831
Depreciation	-	-	-	-	-	-	-	-
Total Operating Expense	<u>398,010</u>	<u>425,884</u>	<u>413,920</u>	<u>11,964</u>	<u>17,877,870</u>	<u>20,307,655</u>	<u>19,661,260</u>	<u>646,395</u>
Income (Loss) from Operation	(16,258)	(15,317)	(28,849)	(13,532)	(2,686,015)	(3,793,045)	(3,161,126)	631,919
Non-operating Revenues (Expenses):								
Property Tax Revenue	-	-	-	-	845,524	845,524	852,544	7,020
Investment Earnings	-	-	-	-	100,000	100,000	45,780	(54,220)
Intergovernmental Revenue	-	16,324	16,324	-	83,948	100,272	100,272	-
Interest Expense	-	-	-	-	(15,000)	(46,014)	(45,382)	632
Other Expense	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	16,000	16,000	7,405	(8,595)
Rebates	-	-	-	-	-	-	-	-
Debt Service Principal Payment	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	(1,064)	(1,064)	-
Reimbursement for Claims Incurred	-	-	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-	-	-
Net Income (Loss) before Transfers	(16,258)	1,007	(12,525)	(13,532)	(1,655,543)	(2,778,327)	(2,201,571)	576,756
Transfers In	-	-	-	-	2,374,862	2,412,808	2,382,798	(30,010)
Transfers Out	<u>(117,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>-</u>	<u>(117,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>-</u>
Change in Net Position	<u>\$ (133,258)</u>	<u>\$ (120,993)</u>	<u>\$ (134,525)</u>	<u>\$ (13,532)</u>	<u>\$ 602,319</u>	<u>\$ (487,519)</u>	<u>\$ 59,227</u>	<u>\$ 546,746</u>

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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.

Investment Trust Funds – To account for external participants' share of the County's investment pool and investments held separate for external participants.

Schools Fund – To account for revenues collected and cash held for various school districts.

Other Local Taxing Units Fund – 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 Fund – To account for revenues collected and cash held for the State of Montana.

City Fund – To account for revenues collected and cash held for the City of Missoula.

Other Post-Employment Benefits – To account for revenues collected and cash held for post employment benefits.

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MISSOULA COUNTY, MONTANA
Combining Statement of Fiduciary Net Position
June 30, 2021

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Total Custodial Funds
Assets			
Cash & Cash Equivalents	\$ -	\$ 3,017,383	\$ 3,017,383
Cash with Fiscal Agents	21,334	-	21,334
Property Taxes Receivable, net	9,001,663	-	9,001,663
Other Assets	542,865	-	542,865
Interest Receivable	-	-	-
Sub-Total	<u>9,565,862</u>	<u>3,017,383</u>	<u>12,583,245</u>
Investments, at Fair Value:			
Securities	-	6,086,927	6,086,927
Money Markets	-	2,083,138	2,083,138
Repurchase Agreements	-	14,172,043	14,172,043
STIP	-	97,130,182	97,130,182
Total Investments	<u>-</u>	<u>119,472,290</u>	<u>119,472,290</u>
Total Assets	<u>9,565,862</u>	<u>122,489,673</u>	<u>132,055,535</u>
Liabilities			
Accounts & Warrants Payable	7,522,444	-	7,522,444
Other Liabilities	<u>1,297,680</u>	<u>-</u>	<u>1,297,680</u>
Total Liabilities	<u>8,820,124</u>	<u>-</u>	<u>8,820,124</u>
Net Position			
Restricted for:			
Other Governments and Organizations	745,738	-	745,738
Participants in Investment Pool	<u>-</u>	<u>122,489,673</u>	<u>122,489,673</u>
Total Net Position	<u>\$ 745,738</u>	<u>\$ 122,489,673</u>	<u>\$ 123,235,411</u>

MISSOULA COUNTY, MONTANA
Combining Statement of Changes in Fiduciary Funds Net Position
For Fiscal Year Ended June 30, 2021

	Custodial Funds		
	Other Governments and Organizations	External Investment Pool	Total Custodial Funds
Additions			
Interest Earnings	\$ 393,750	\$ 318,411	\$ 712,161
Net Increase (Decrease) in Fair Value of Investments	48,693	-	48,693
Property Tax Collections for Other Governments	189,353,590	-	189,353,590
Other Revenues	189,684,961	-	189,684,961
Participant Investments in Pool	-	373,277,686	373,277,686
Total Additions	<u>379,480,994</u>	<u>373,596,097</u>	<u>753,077,091</u>
Deductions			
Distribution to Investment Pool Participants	-	344,274,461	344,274,461
Distribution to Other Governments & Organizations	<u>389,903,478</u>	<u>-</u>	<u>389,903,478</u>
Total Deductions	<u>389,903,478</u>	<u>344,274,461</u>	<u>734,177,939</u>
Change in Net Position	<u>(10,422,484)</u>	<u>29,321,636</u>	<u>18,899,152</u>
Net Position			
Beginning of Year	-	93,168,037	93,168,037
Restatement	<u>11,168,222</u>	<u>-</u>	<u>11,168,222</u>
Beginning Net Position Restated	<u>11,168,222</u>	<u>93,168,037</u>	<u>104,336,259</u>
End of Year	<u>\$ 745,738</u>	<u>\$ 122,489,673</u>	<u>\$ 123,235,411</u>

MISSOULA COUNTY, MONTANA
Combining Statement of Changes in Assets and Liabilities - All Fiduciary Funds
June 30, 2021

	Schools	Other Governments and Organizations	State of Montana	City of Missoula	Total
Assets:					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with Fiscal Agents	-	21,334	-	-	21,334
Property Taxes Receivable (net)	3,993,080	835,128	1,220,181	2,953,274	9,001,663
Other Assets	542,865	-	-	-	542,865
Interest Receivable	-	-	-	-	-
Investments	-	-	-	-	-
Total Assets	<u>\$ 4,535,945</u>	<u>\$ 856,462</u>	<u>\$ 1,220,181</u>	<u>\$ 2,953,274</u>	<u>\$ 9,565,862</u>
Liabilities:					
Accounts & Warrants Payable	\$ 6,971,506	\$ 550,938	\$ -	\$ -	\$ 7,522,444
Other Liabilities	-	658,170	639,510	-	1,297,680
Total Liabilities	<u>6,971,506</u>	<u>1,209,108</u>	<u>639,510</u>	<u>-</u>	<u>8,820,124</u>
Net Position					
Restricted for:					
Other Governments & Organizations	(2,435,561)	(352,646)	580,671	2,953,274	745,738
Pool Participants	-	-	-	-	-
Total Net Position	<u>(2,435,561)</u>	<u>(352,646)</u>	<u>580,671</u>	<u>2,953,274</u>	<u>745,738</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 4,535,945</u>	<u>\$ 856,462</u>	<u>\$ 1,220,181</u>	<u>\$ 2,953,274</u>	<u>\$ 9,565,862</u>

MISSOULA COUNTY, MONTANA
Combining Statement of Changes in Assets and Liabilities - All Custodial Funds
For Fiscal Year Ended June 30, 2021

	Schools	Other Governments and Organizations	State of Montana	City of Missoula	Total
Additions					
Interest Earnings	\$ 293,683	\$ 94,774	\$ (3,959)	\$ 9,252	\$ 393,750
Net Increase (Decrease) in Fair Value of Investments	35,608	12,078	254	753	48,693
Property Tax Collections for Other Governments	84,253,262	17,402,527	27,652,920	60,044,881	189,353,590
Other Revenues	173,581,949	16,017,090	84,330	1,592	189,684,961
Total Additions	258,164,502	33,526,469	27,733,545	60,056,478	379,480,994
Deductions					
Distribution to Other Governments	266,362,530	34,802,740	28,470,151	60,268,057	389,903,478
Change in Net Position	(8,198,028)	(1,276,271)	(736,606)	(211,579)	(10,422,484)
Net Position					
Beginning of Year	-	-	-	-	-
Restatement	5,762,467	923,625	1,317,277	3,164,853	11,168,222
Beginning Net Position Restated	5,762,467	923,625	1,317,277	3,164,853	11,168,222
End of Year	\$ (2,435,561)	\$ (352,646)	\$ 580,671	\$ 2,953,274	\$ 745,738

CAPITAL ASSETS

Capital assets used in the operation of Governmental Funds

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MISSOULA COUNTY, MONTANA
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule By Source ¹
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Governmental Funds Capital Assets:		
Land	\$ 8,280,853	\$ 6,902,571
Buildings	64,622,982	52,661,520
Machinery and Equipment	32,420,583	30,945,549
Infrastructure	70,946,598	64,092,724
Construction in Progress	69,346,074	111,179,937
Total Governmental Funds Capital Assets	<u>\$ 245,617,090</u>	<u>\$ 265,782,301</u>
Investment in Governmental Funds Capital Assets by Source:		
General Fund	\$ 33,171,441	\$ 30,465,434
Special Revenue Fund	189,311,346	212,182,564
Federal Grants	21,188,207	21,188,207
Initial Start of System	1,946,096	1,946,096
Total Governmental Funds Capital Assets	<u>\$ 245,617,090</u>	<u>\$ 265,782,301</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

MISSOULA COUNTY, MONTANA
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity ¹
June 30, 2021

Function and Activity	Land	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General Government:						
Administration and Finance	\$ -	\$ -	\$ 549,921	\$ -	\$ -	\$ 549,921
Records and Election	-	-	1,405,285	-	5,109,258	6,514,543
Data Processing	-	-	1,782,791	-	-	1,782,791
General Services	416,703	19,009,306	1,548,223	-	3,074,831	24,049,063
Criminal Justice	-	13,015	262,108	-	-	275,123
Total General Government	416,703	19,022,321	5,548,328	-	8,184,089	33,171,441
Public Works:						
Road & Bridge	135,100	2,929,044	10,488,853	63,533,566	4,177,551	81,264,114
Missoula Development Authority	1,378,282	-	-	7,028,004	557,661	8,963,947
Weed & Extension	-	-	187,754	-	1,350,582	1,538,336
Seeley Lake Refuse	65,400	110,793	20,160	-	-	196,353
Total Public Works	1,578,782	3,039,837	10,696,767	70,561,570	6,085,794	91,962,750
Public Safety:						
Sheriff	19,199	6,271,019	6,280,294	60,000	-	12,630,512
Communications	-	3,510,666	6,529,056	-	-	10,039,722
Detention Center	1,791,035	23,773,679	1,587,137	-	1,024,806	28,176,657
Total Public Safety	1,810,234	33,555,364	14,396,487	60,000	1,024,806	50,846,891
Public Health:						
City/County Health	58,162	2,676,316	716,126	-	150,489	3,601,093
Environmental Health	-	277,768	410,168	-	-	687,936
Total Public Health	58,162	2,954,084	1,126,294	-	150,489	4,289,029
Social and Economic Services	-	1,472,269	33,212	-	-	1,505,481
Housing and Community Development	-	-	8,801	-	-	8,801
Culture and Recreation	2,470,876	4,579,107	610,694	325,028	53,900,896	61,886,601
Nondepartmental	1,946,096	-	-	-	-	1,946,096
Total Governmental Funds Capital Assets	\$ 8,280,853	\$ 64,622,982	\$ 32,420,583	\$ 70,946,598	\$ 69,346,074	\$ 245,617,090

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of Net Position.

MISSOULA COUNTY, MONTANA
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity ¹
For Fiscal Year Ended June 30, 2021

Function and Activity	Governmental Funds Capital Assets July 1, 2020	Adjustments & Reclasses	As Restated July 1, 2020	Additions	Deductions	Adjustments and Transfers	Governmental Funds Capital Assets June 30, 2021
General Government:							
Administration and Finance	\$ 549,921	\$ -	\$ 549,921	\$ -	\$ -	\$ -	\$ 549,921
Records and Election	1,273,511	3,134,561	4,408,072	2,106,471	-	-	6,514,543
Data Processing	1,722,333	-	1,722,333	60,458	-	-	1,782,791
General Services	15,472,235	(3,134,561)	12,337,674	500,076	-	11,211,313	24,049,063
Criminal Justice	11,447,434	-	11,447,434	39,002	-	(11,211,313)	275,123
Total General Government	30,465,434	-	30,465,434	2,706,007	-	-	33,171,441
Public Works:							
Road & Bridge	77,336,852	-	77,336,852	3,927,262	-	-	81,264,114
Missoula Development Authority	8,423,276	-	8,423,276	540,671	-	-	8,963,947
Weed & Extension	856,856	-	856,856	681,480	-	-	1,538,336
Seeley Lake Refuse	196,353	-	196,353	-	-	-	196,353
Total Public Works	86,813,337	-	86,813,337	5,149,413	-	-	91,962,750
Public Safety:							
Sheriff	12,511,153	-	12,511,153	119,359	-	-	12,630,512
Communications	10,039,722	-	10,039,722	-	-	-	10,039,722
Detention Center	27,858,279	-	27,858,279	318,378	-	-	28,176,657
Total Public Safety	50,409,154	-	50,409,154	437,737	-	-	50,846,891
Public Health:							
City/County Health	3,435,106	-	3,435,106	215,259	(49,272)	-	3,601,093
Environmental Health	687,936	-	687,936	-	-	-	687,936
Total Public Health	4,123,042	-	4,123,042	215,259	(49,272)	-	4,289,029
Social and Economic Services	1,505,481	-	1,505,481	-	-	-	1,505,481
Housing and Community Development	8,801	-	8,801	-	-	-	8,801
Culture and Recreation	90,510,956	-	90,510,956	10,442,324	-	(39,066,679)	61,886,601
Nondepartmental	1,946,096	-	1,946,096	-	-	-	1,946,096
Total General Capital Assets	\$ 265,782,301	\$ -	\$ 265,782,301	\$ 18,950,740	\$ (49,272)	\$ (39,066,679)	\$ 245,617,090

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of Net Position.

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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.

Financial Trends

This segment contains trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

This segment includes information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

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.

Economic & Demographic Information

This segment depicts demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

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.

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 FY 2003; schedules presenting government-wide activities include information beginning from that year.

MISSOULA COUNTY, MONTANA
Net Position by Component
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net Investment in Capital Assets	\$ 56,576,425	\$ 69,649,599	\$ 67,011,808	\$ 73,771,998	\$ 83,362,498	\$ 85,395,548	\$ 94,695,927	\$100,685,187	\$ 98,671,192	\$ 166,581,373
Restricted	35,802,909	17,685,419	19,139,960	20,392,083	54,049,148	44,907,476	28,562,479	56,268,975	40,007,840	50,475,143
Unrestricted	2,894,401	11,556,859	15,680,483	(26,407,340)	(59,040,768)	(47,539,559)	(35,525,798)	(61,196,734)	(37,566,725)	(129,195,868)
Total Governmental Activities Net Position	<u>\$ 95,273,735</u>	<u>\$ 98,891,877</u>	<u>\$ 101,832,251</u>	<u>\$ 67,756,741</u>	<u>\$ 78,370,878</u>	<u>\$ 82,763,465</u>	<u>\$ 87,732,608</u>	<u>\$ 95,757,428</u>	<u>\$ 101,112,307</u>	<u>\$ 87,860,648</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 4,680,442	\$ 4,626,843	\$ 4,605,935	\$ 4,647,074	\$ 4,569,561	\$ 4,545,160	\$ 4,005,124	\$ 3,934,969	\$ 3,951,195	\$ 3,869,063
Restricted	1,207,472	1,286,179	1,352,734	1,121,051	1,116,075	1,182,005	1,269,375	1,370,740	1,670,853	1,600,045
Unrestricted	48,306	54,774	7,878	(175,145)	(49,288)	(22,249)	20,510	34,995	150,914	418,930
Total Business-Type Activities Net Position	<u>\$ 5,936,220</u>	<u>\$ 5,967,796</u>	<u>\$ 5,966,547</u>	<u>\$ 5,592,980</u>	<u>\$ 5,636,348</u>	<u>\$ 5,704,916</u>	<u>\$ 5,295,009</u>	<u>\$ 5,340,704</u>	<u>\$ 5,772,962</u>	<u>\$ 5,888,038</u>
Primary Government										
Net Investment in Capital Assets	\$ 61,256,867	\$ 74,276,442	\$ 71,617,743	\$ 78,419,072	\$ 87,932,059	\$ 89,940,708	\$ 98,701,051	\$104,620,156	\$ 102,622,387	\$ 170,450,436
Restricted	37,010,381	18,971,598	20,492,694	21,513,134	55,165,223	46,089,481	29,831,854	57,639,715	41,678,693	52,075,188
Unrestricted	2,942,707	11,611,633	15,688,361	(26,582,485)	(59,090,056)	(47,561,808)	(35,505,288)	(61,161,739)	(37,415,811)	(128,776,938)
Total Primary Government Net Position	<u>\$ 101,209,955</u>	<u>\$ 104,859,673</u>	<u>\$ 107,798,798</u>	<u>\$ 73,349,721</u>	<u>\$ 84,007,226</u>	<u>\$ 88,468,381</u>	<u>\$ 93,027,617</u>	<u>\$ 101,098,132</u>	<u>\$ 106,885,269</u>	<u>\$ 93,748,686</u>

MISSOULA COUNTY, MONTANA
Schedule of Changes in Net Position
Last Ten Fiscal Years
(Page 1 of 2)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
General Government	\$ 15,820,520	\$ 20,445,707	\$ 17,283,281	\$ 16,415,581	\$ 16,163,885	\$ 18,740,845	\$ 16,181,867	\$ 15,539,676	\$ 16,503,276	\$ 24,100,769
Criminal Justice	4,276,443	2,979,747	3,616,057	4,608,917	5,100,309	4,149,551	5,261,958	6,378,294	6,774,248	8,194,466
Public Safety	20,051,543	17,752,142	17,764,481	24,652,439	22,488,114	26,035,864	28,034,726	27,435,583	28,669,235	33,614,603
Public Works	10,654,220	11,155,178	11,364,880	11,547,417	10,674,525	12,310,157	12,747,597	16,266,707	15,653,206	14,783,071
Public Health	6,970,001	7,547,594	7,381,596	7,799,341	8,656,404	8,864,427	8,966,638	9,705,795	9,458,870	23,452,024
Social & Economic Services	2,730,068	2,326,781	1,758,902	2,578,754	2,669,877	2,845,205	2,891,254	3,314,357	2,670,081	3,722,724
Culture & Recreation	5,266,106	4,845,283	4,592,167	4,906,518	6,432,951	6,323,201	6,736,609	6,584,756	7,496,018	45,988,324
Housing & Community Development	1,829,234	1,782,217	5,057,663	3,196,624	3,759,445	3,493,022	2,715,279	1,624,446	3,162,412	4,138,985
Interest on Long-term Debt	1,357,720	1,112,108	1,381,506	1,282,078	1,330,526	2,638,247	2,502,187	3,172,786	3,461,493	3,525,870
Total Governmental Activities Expenses	<u>68,955,855</u>	<u>69,946,757</u>	<u>70,200,533</u>	<u>76,987,669</u>	<u>77,276,036</u>	<u>85,400,519</u>	<u>86,038,115</u>	<u>90,022,400</u>	<u>93,848,839</u>	<u>161,520,836</u>
Business-type Activities:										
Larchmont Golf Course	877,081	897,720	904,531	952,053	855,777	804,729	927,125	959,038	998,499	1,103,459
Rural Special Improvement Districts	1,309,864	922,016	942,995	928,184	1,076,337	1,062,265	1,016,331	1,086,572	752,362	1,306,814
Total Business-type Activities Expenses	<u>2,186,945</u>	<u>1,819,736</u>	<u>1,847,526</u>	<u>1,880,237</u>	<u>1,932,114</u>	<u>1,866,994</u>	<u>1,943,456</u>	<u>2,045,610</u>	<u>1,750,861</u>	<u>2,410,273</u>
Total Primary Government Expenses	<u>\$ 71,142,800</u>	<u>\$ 71,766,493</u>	<u>\$ 72,048,059</u>	<u>\$ 78,867,906</u>	<u>\$ 79,208,150</u>	<u>\$ 87,267,513</u>	<u>\$ 87,981,571</u>	<u>\$ 92,068,010</u>	<u>\$ 95,599,700</u>	<u>\$ 163,931,109</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 4,944,047	\$ 5,002,429	\$ 4,922,055	\$ 5,481,192	\$ 5,601,735	\$ 7,472,311	\$ 7,320,848	\$ 7,307,764	\$ 8,039,245	\$ 9,966,519
Criminal Justice	784,263	797,539	848,911	923,639	818,208	749,527	733,343	670,523	550,962	455,806
Public Safety	6,391,991	5,384,210	5,581,416	7,843,374	6,501,498	7,669,688	6,271,754	6,859,230	6,772,216	6,252,904
Public Works	2,446,931	2,453,681	2,595,957	2,270,337	2,354,464	2,322,877	2,329,446	2,157,477	2,145,250	5,020,282
Public Health	1,732,005	1,647,280	1,863,366	1,990,209	2,370,198	2,157,898	1,505,981	2,088,802	1,880,001	1,937,245
Social & Economic Services	184,993	-	-	-	-	76,764	26,897	46,226	38,448	32,728
Culture & Recreation	1,222,868	1,137,248	915,798	863,942	765,267	779,061	780,401	831,354	693,089	235,936
Housing & Community Development	1,434	-	94,854	90,742	103,423	140,460	144,205	121,539	142,175	146,413
Operating Grants and Contributions	7,671,180	6,856,910	8,068,517	7,939,965	8,479,102	8,941,008	9,343,722	10,578,081	10,302,629	30,322,804
Capital Grants and Contributions	1,536,905	2,611,277	353,300	1,789,304	2,985,372	1,802,030	411,311	-	-	-
Total Governmental Activities Program Revenues	<u>26,916,617</u>	<u>25,890,574</u>	<u>25,244,174</u>	<u>29,192,704</u>	<u>29,979,267</u>	<u>32,111,624</u>	<u>28,867,908</u>	<u>30,660,996</u>	<u>30,564,015</u>	<u>54,370,637</u>
Business-type Activities:										
Charges for Services:										
Larchmont Golf Course	969,831	959,930	946,171	1,034,980	1,022,084	909,270	932,974	943,373	947,375	1,243,072
Rural Special Improvement Districts	989,238	997,690	992,971	990,327	977,266	1,070,674	1,108,625	1,207,544	1,216,269	1,259,078
Total Business-type Activities Program Revenues	<u>1,959,069</u>	<u>1,957,620</u>	<u>1,939,142</u>	<u>2,025,307</u>	<u>1,999,350</u>	<u>1,979,944</u>	<u>2,041,599</u>	<u>2,150,917</u>	<u>2,163,644</u>	<u>2,502,150</u>
Total Primary Government Program Revenues	<u>\$ 28,875,686</u>	<u>\$ 27,848,194</u>	<u>\$ 27,183,316</u>	<u>\$ 31,218,011</u>	<u>\$ 31,978,617</u>	<u>\$ 34,091,568</u>	<u>\$ 30,909,507</u>	<u>\$ 32,811,913</u>	<u>\$ 32,727,659</u>	<u>\$ 56,872,787</u>
Net (Expense) Revenue										
Governmental Activities:	\$ (42,039,238)	\$ (44,056,183)	\$ (44,956,359)	\$ (47,794,965)	\$ (47,296,769)	\$ (53,288,895)	\$ (57,170,207)	\$ (59,361,404)	\$ (63,284,824)	\$ (107,150,199)
Business-type Activities:	<u>(227,876)</u>	<u>137,884</u>	<u>91,616</u>	<u>145,070</u>	<u>67,236</u>	<u>112,950</u>	<u>98,143</u>	<u>105,307</u>	<u>412,783</u>	<u>91,877</u>
Total Primary Government Net (Expenses) Revenues	<u>\$ (42,267,114)</u>	<u>\$ (43,918,299)</u>	<u>\$ (44,864,743)</u>	<u>\$ (47,649,895)</u>	<u>\$ (47,229,533)</u>	<u>\$ (53,175,945)</u>	<u>\$ (57,072,064)</u>	<u>\$ (59,256,097)</u>	<u>\$ (62,872,041)</u>	<u>\$ (107,058,322)</u>

MISSOULA COUNTY, MONTANA
Schedule of Changes in Net Position (Continued)
Last Ten Fiscal Years
(Page 2 of 2)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenue and Other										
Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 36,962,016	\$ 36,962,016	\$ 39,240,200	\$ 40,179,586	\$ 41,650,425	\$ 44,958,039	\$ 48,422,980	\$ 52,703,135	\$ 56,852,090	\$ 60,616,298
Intergovernmental Revenue	2,967,366	2,967,366	782,442	6,182,199	6,314,257	6,595,554	6,733,625	5,562,667	6,492,872	6,618,183
Investment Earnings	239,823	239,823	40,151	157,715	152,439	884,391	166,575	1,557,592	1,429,705	119,432
Gain on Sale of Capital Assets	(1,542)	(1,542)	-	10,400	33,257	96,565	-	-	-	-
Miscellaneous Revenues	2,384,056	2,384,056	2,501,499	1,496,429	1,743,651	1,169,858	2,264,667	6,951,167	5,993,680	15,904,468
Transfers	107,531	107,531	110,033	96,447	88,820	97,275	93,635	100,431	15,344	5,113
Total Governmental Activities	42,659,250	42,659,250	42,674,325	48,122,776	49,982,849	53,801,682	57,681,482	66,874,992	70,783,691	83,263,494
Business-type Activities:										
Intergovernmental Revenue	-	-	-	724	-	-	12,291	-	-	-
Investment Earnings	9,080	9,080	3,725	4,960	4,877	8,428	14,944	40,818	34,819	7,113
Gain on Sale of Capital Assets	-	-	-	(7,014)	-	3,300	-	-	-	-
Miscellaneous Revenues	2,500	2,500	-	4,912	63,135	61,679	22,018	-	-	21,199
Transfers	(107,531)	(107,531)	(110,033)	(96,447)	(88,820)	(97,275)	(93,635)	(100,431)	(15,344)	(5,113)
Total Business-type Activities	(95,951)	(95,951)	(106,308)	(92,865)	(20,808)	(23,868)	(44,382)	(59,613)	19,475	23,199
Total Primary Government	\$ 42,563,299	\$ 42,563,299	\$ 42,568,017	\$ 48,029,911	\$ 49,962,041	\$ 53,777,814	\$ 57,637,100	\$ 66,815,379	\$ 70,803,166	\$ 83,286,693
Changes in Net Position										
Governmental Activities	\$ 620,012	\$ (1,396,933)	\$ 3,618,142	\$ 3,166,417	\$ 2,187,884	\$ 6,504,913	\$ 4,392,587	\$ 7,513,588	\$ 7,498,867	\$ (23,886,705)
Business-type Activities	(323,827)	41,933	31,576	(1,249)	124,262	43,368	68,568	45,694	432,258	115,076
Total Primary Government Changes in Net Position	\$ 296,185	\$ (1,355,000)	\$ 3,649,718	\$ 3,165,168	\$ 2,312,146	\$ 6,548,281	\$ 4,461,155	\$ 7,559,282	\$ 7,931,125	\$ (23,771,629)

MISSOULA COUNTY, MONTANA
Fund Balance of Governmental Funds
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 61,571	\$ 56,450	\$ 57,453	\$ 66,450	\$ 61,204	\$ 59,572	\$ 48,674	\$ 53,047	\$ 44,275	\$ 42,556
Restricted	72,423	226,043	-	-	-	-	25,936	-	-	-
Unassigned	2,244,801	2,655,190	2,547,676	2,416,051	3,482,397	2,734,763	3,293,458	2,956,064	3,281,082	2,848,794
Total General Fund	<u>\$ 2,378,795</u>	<u>\$ 2,937,683</u>	<u>\$ 2,605,129</u>	<u>\$ 2,482,501</u>	<u>\$ 3,543,601</u>	<u>\$ 2,794,335</u>	<u>\$ 3,368,068</u>	<u>\$ 3,009,111</u>	<u>\$ 3,325,357</u>	<u>\$ 2,891,350</u>
All Other Governmental Funds										
Nonspendable	\$ 1,030,056	\$ 1,386,525	\$ 1,376,432	\$ 1,498,668	\$ 1,451,373	\$ 1,486,888	\$ 1,186,103	\$ 959,836	\$ 908,100	\$ 1,105,053
Restricted	15,961,562	17,329,372	17,633,978	19,853,562	52,118,144	41,914,163	30,253,988	45,422,729	29,742,588	29,661,861
Committed	9,040,200	7,887,322	7,445,068	7,300,773	12,149,926	9,988,114	9,858,036	9,718,355	9,428,427	18,289,345
Assigned	6,147,357	7,116,220	9,005,699	4,316,172	3,947,926	4,295,852	4,553,595	5,406,594	7,509,082	7,362,035
Unassigned	(478,722)	(3,681,443)	(1,522,815)	(1,008,736)	(4,494,419)	(2,688,349)	(2,710,832)	(1,733,514)	(7,999,102)	(5,690,076)
Total All Other Governmental Funds	<u>\$ 31,700,453</u>	<u>\$ 30,037,996</u>	<u>\$ 33,938,362</u>	<u>\$ 31,960,439</u>	<u>\$ 65,172,950</u>	<u>\$ 54,996,668</u>	<u>\$ 43,140,890</u>	<u>\$ 59,774,000</u>	<u>\$ 39,589,095</u>	<u>\$ 50,728,218</u>

MISSOULA COUNTY, MONTANA
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes/assessments	\$ 39,428,446	\$ 40,298,123	\$ 42,012,128	\$ 42,999,719	\$ 46,342,250	\$ 47,798,449	\$ 52,143,762	\$ 52,919,612	\$ 56,869,563	\$ 60,804,817
Licenses and Permits	768,855	837,596	947,805	939,154	1,146,776	1,230,126	1,196,366	1,176,874	1,097,189	1,693,170
Intergovernmental Revenues	13,558,910	14,830,716	14,351,953	15,266,814	16,761,539	16,557,894	15,866,164	14,768,784	15,121,493	34,498,846
Charges for Services	11,608,160	10,422,169	10,483,316	13,145,084	12,082,801	14,050,921	11,921,395	12,924,708	12,998,401	15,888,469
Fines and Forfeitures	894,942	889,467	905,763	943,908	793,298	766,814	671,283	648,627	530,656	408,377
Investment Earnings	55,470	24,177	105,055	78,256	690,074	152,888	733,066	989,268	897,441	70,817
Private & Local Grants	205,397	356,279	184,451	98,463	634,942	266,029	304,118	648,165	649,856	337,524
Miscellaneous Revenue	2,233,871	2,788,167	1,976,682	2,193,161	1,305,372	2,084,892	2,462,179	5,932,709	4,265,141	3,846,417
Total Revenues	68,754,051	70,446,694	70,967,153	75,664,559	79,757,052	82,908,013	85,298,333	90,008,747	92,429,740	117,548,437
Expenditures:										
General Government	10,021,440	10,073,648	9,645,929	10,118,566	10,595,571	11,052,986	10,390,677	12,715,583	14,257,228	14,555,793
Criminal Justice	4,096,121	4,150,445	4,253,173	4,554,891	4,841,149	5,070,145	5,431,927	6,128,238	6,377,028	7,189,367
Public Safety	18,177,818	19,072,868	19,526,774	22,135,085	21,417,652	23,480,787	25,290,295	26,165,753	27,115,260	30,292,383
Public Works	8,225,522	8,131,000	8,320,456	8,585,108	8,461,858	9,359,432	9,235,288	9,996,036	9,890,912	11,481,888
Public Health	6,548,747	7,342,714	7,177,226	7,368,521	7,969,617	8,041,365	8,414,126	9,246,973	8,844,447	21,275,588
Social & Economic Services	2,585,961	2,239,227	2,631,577	2,432,102	2,504,087	2,640,900	2,721,943	3,162,543	2,522,629	3,389,693
Culture & Recreation	4,495,439	4,159,797	4,260,849	4,309,415	4,713,900	5,667,706	5,900,023	6,235,420	6,872,113	6,066,880
Housing & Community Development	1,760,469	1,740,447	3,847,250	3,023,548	2,895,424	2,511,647	2,377,026	1,572,959	3,073,466	3,899,064
Capital Outlay	7,107,222	11,403,305	10,650,685	11,657,484	23,116,780	27,576,437	16,568,165	21,559,657	29,165,886	18,950,739
Debt Service										
Principal	3,441,847	3,430,163	3,059,571	3,804,264	4,065,601	4,222,873	5,777,880	6,216,777	11,039,209	11,587,169
Interest	1,357,720	1,222,019	1,400,997	1,301,569	1,503,511	3,141,710	2,857,896	3,667,554	3,935,105	4,112,980
Total Expenditures	67,818,306	72,965,633	74,774,487	79,290,553	92,085,150	102,765,988	94,965,246	106,667,493	123,093,283	132,801,544
Excess of Revenues over (under) Expenditures	935,745	(2,518,939)	(3,807,334)	(3,625,994)	(12,328,098)	(19,857,975)	(9,666,913)	(16,658,746)	(30,663,543)	(15,253,107)
Other Financing Sources (uses):										
Transfers In	7,748,289	9,335,368	9,207,575	10,318,895	10,535,454	10,166,012	10,837,122	18,049,116	10,328,731	18,959,822
Transfers Out	(8,869,555)	(10,243,464)	(10,602,575)	(11,575,340)	(12,173,599)	(11,913,825)	(13,705,956)	(19,957,515)	(11,890,839)	(21,278,830)
Issuance of Debt	113,163	2,038,464	9,000,000	9,000,000	42,814,459	10,630,199	1,517,158	33,537,696	12,443,118	18,170,000
Defeasance of Debt	-	7,370,200	-	2,617,398	-	-	-	-	-	3,056,642
Premium on Issuance of Debt	-	368,106	-	-	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(8,136,047)	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,603	331,445	10,400	33,257	96,565	16,158	48,226	1,495,506	-	-
Total Other Financing Sources (uses)	(1,006,500)	1,064,072	7,615,400	10,394,210	41,272,879	8,898,544	(1,303,450)	33,124,803	10,881,010	18,907,634
Net Change in Fund Balance	\$ (70,755)	\$ (1,454,867)	\$ 3,808,066	\$ 6,768,216	\$ 28,944,781	\$ (10,959,431)	\$ (10,970,363)	\$ 16,466,057	\$ (19,782,533)	\$ 3,654,527
Ratio of Debt Service Expenditures to Noncapital Expenditures	7.76%	7.29%	6.90%	7.35%	7.79%	9.77%	10.88%	11.61%	15.94%	13.79%

MISSOULA COUNTY, MONTANA
Bureau of Census (BOC) Supplemental Schedule
As of and for the Fiscal Year ended June 30, 2021

1. Intergovernmental expenditures:

Purpose	Amount	
	Paid to local governments	Paid to state
Airports	\$ -	\$ -
Libraries	\$ -	\$ -
Health	\$ -	\$ -
Local Schools	\$ -	\$ -
Welfare	\$ -	\$ -
All other	\$ -	\$ -

2. Salaries and wages:

\$ 50,382,837

3. Debt outstanding:

A. Long-term debt outstanding, issued and retired

Purpose	Amount					
	Bonds outstanding July 1, 2020		Bonds during the Fiscal Year		Outstanding as of June 30, 2021	
			Issued	Retired	General Obligation	Revenue bonds
Water utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Industrial revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All other	\$ 96,801,181	\$ 5,612,000	\$ (5,432,765)	\$ 96,980,416	\$ -	\$ -

B. Short-term Debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants payable	\$ -	\$ -
Contracts payable	-	-
Notes payable	-	-
Totals	\$ -	\$ -

4. Cash balances of fund type groups:

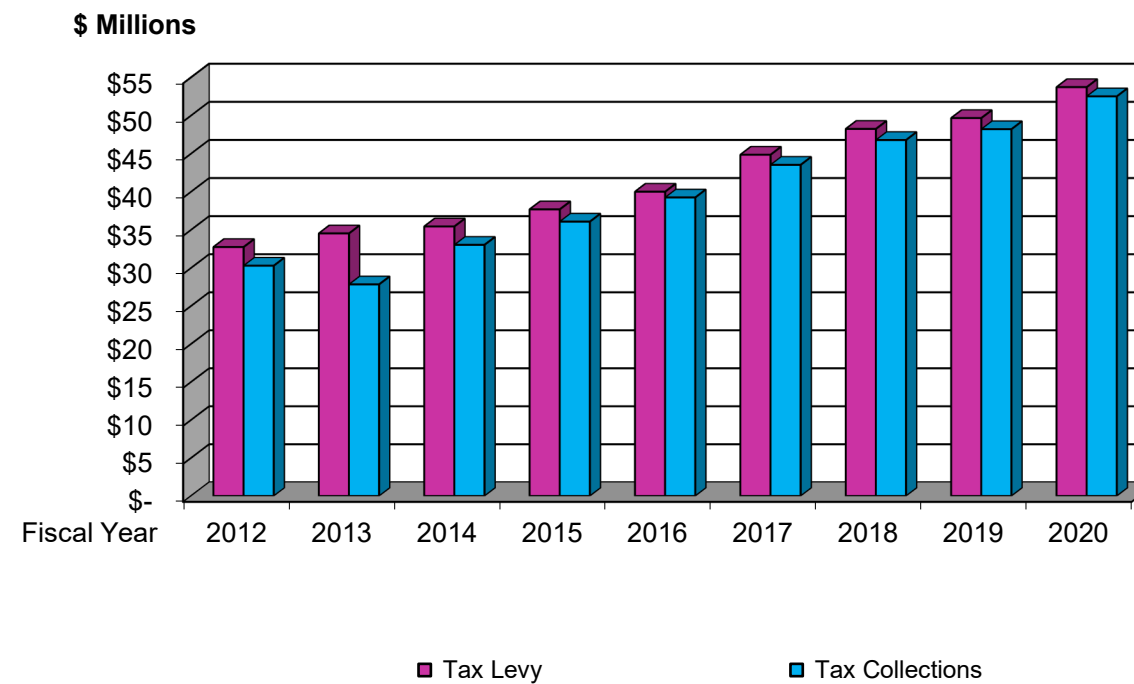
Type of funds	Amount
General fund	\$ 2,451,406
Special revenue funds	40,906,086
Debt service funds	8,523,789
Capital projects funds	15,333,495
Enterprise funds	3,213,932
Internal service funds	21,709,190
Fiduciary funds	122,511,007
Total	\$ 214,648,905

MISSOULA COUNTY, MONTANA
Property Tax Levies and Collections
Governmental and Internal Service Fund Types
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy July 1 (a)	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections in Subsequent Years (b)	Total Tax Collections	Ratio of Total Collections to Current Tax Levy
2012	\$ 32,744,989	\$ 30,294,134	92.52%	\$ 2,448,579	\$ 32,742,713	99.99%
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%

- (a) Represents actual amount billed as budgeted amount to be levied is generally more conservative and would result in more than 100% collections.
- (b) Excludes penalties and interest.

**COMPARISON OF TOTAL TAX LEVY
and Current Tax Collections**



MISSOULA COUNTY, MONTANA
Property Tax Assessments and Total County Direct Tax Rate
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Centrally Assessed</u>	<u>Personal Property</u>	<u>Mobile Homes</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2012	\$ 162,368,539	\$ 24,902,349	\$ 5,715,293	\$ 1,574,935	\$ 194,561,116	142.47
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	\$ 22,112,660	\$ 3,267,218	\$ 1,213,737	\$ 201,376,280	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

Source: County Treasurers Office

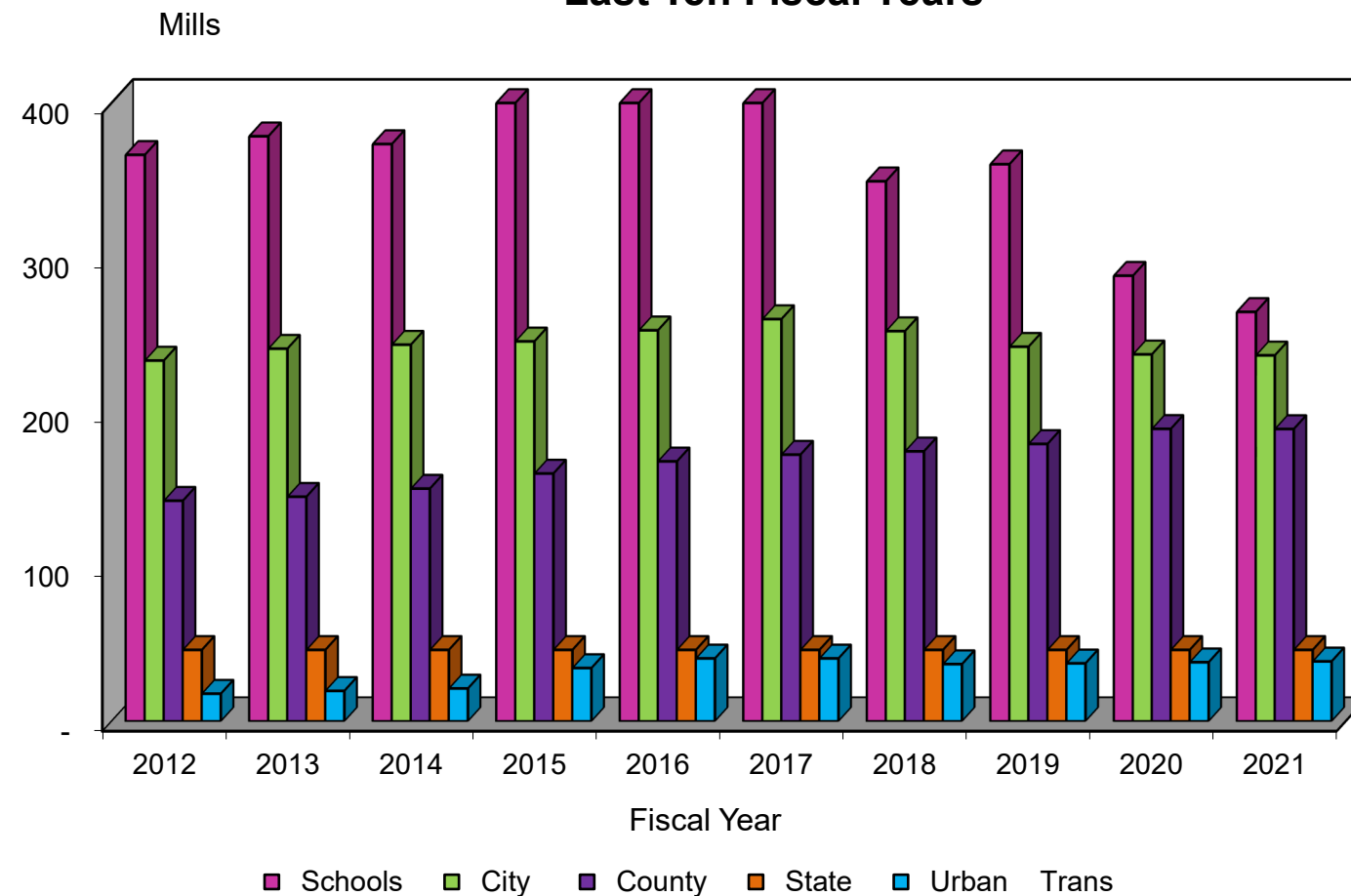
Note: Property in the County is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

MISSOULA COUNTY, MONTANA
Property Tax Levies by Mills - All Taxing Entities
Last Ten Fiscal Years

Fiscal Year	County	Schools	City	State	Urban Trans	Total
2012	142.47	366.40	233.24	46.00	17.69	805.80
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

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.

TOTAL PROPERTY TAX LEVIES BY MILLS
Last Ten Fiscal Years

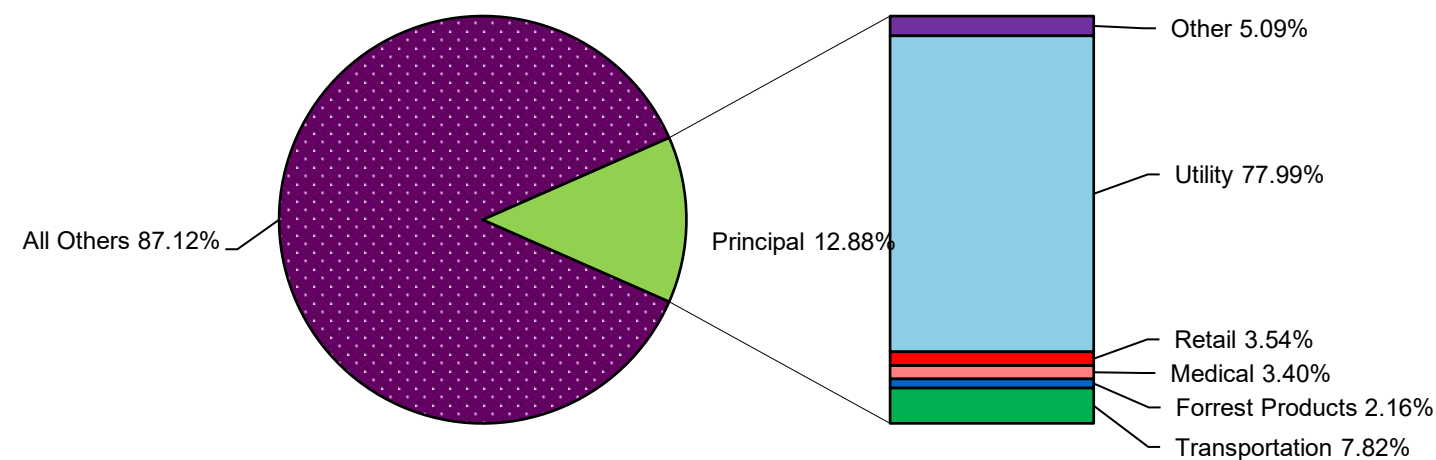


MISSOULA COUNTY, MONTANA
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Industry	2021			2012	
		Tax Dollars All Taxing Agencies	Taxable Value	% of Total Taxable Value	Taxable Value	% of Total Taxable Value
Northwestern Energy	Utility	\$ 15,167,061	\$ 20,881,611	7.99%	\$ 13,943,962	7.23%
Montana Rail Link	Transportation	2,066,132	2,988,656	1.14%	2,142,499	1.10%
Verizon Wireless	Utility	1,397,033	1,639,170	0.63%	1,387,298	0.71%
Mountain Water Company	Utility	n/a	n/a	n/a	1,435,057	0.74%
AT&T Mobility	Utility	n/a	n/a	n/a	n/a	0.00%
Missoula Electric Cooperative	Utility	873,581	1,303,731	0.45%	1,229,909	0.63%
Southgate Mall Associates	Retail	1,129,483	1,169,835	0.50%	903,217	0.46%
RCHP Billings Missoula LLC	Medical	975,847	1,123,293	0.39%	n/a	n/a
St. Patrick Hospital Corporation	Medical	n/a	n/a	n/a	n/a	0.00%
1st Interstate Bank	Other	n/a	n/a	n/a	n/a	0.00%
Mountain States Leasing	Other	n/a	n/a	n/a	n/a	0.00%
M2GREEN Redevelopment	Other	n/a	n/a	n/a	n/a	0.00%
Blackfoot Telephone Co-op	Utility	n/a	n/a	n/a	n/a	0.00%
Charter Communications LLC	Utility	926,029	1,316,416	0.50%	2,272,868	1.17%
CenturyLink Inc/Qwest Communications	Utility	906,524	1,007,676	0.50%	2,762,834	1.42%
Gateway Limited Partnership	Other	796,190	841,079	0.43%	713,867	0.37%
Yellowstone Pipeline Co	Other	673,796	829,385	0.32%	n/a	0.00%
Roseburg Forest Products Co	Forest Products	608,959	772,139	0.32%	n/a	0.00%
Puget Sound Energy	Utility	n/a	n/a	n/a	666,257	0.34%
Portland General Electric	Utility	413,122	567,864	0.30%	n/a	n/a
		<u>\$ 25,933,757</u>	<u>\$ 34,440,855</u>	<u>13.18%</u>	<u>\$ 27,457,768</u>	<u>14.11%</u>
Total County Taxable Value:			<u>\$ 261,226,160</u>		<u>\$ 194,561,116</u>	

Source: Tax roll for fiscal year 2021

PRINCIPAL TAXPAYERS BY TYPE
June 30, 2021



\$ 261,226,160

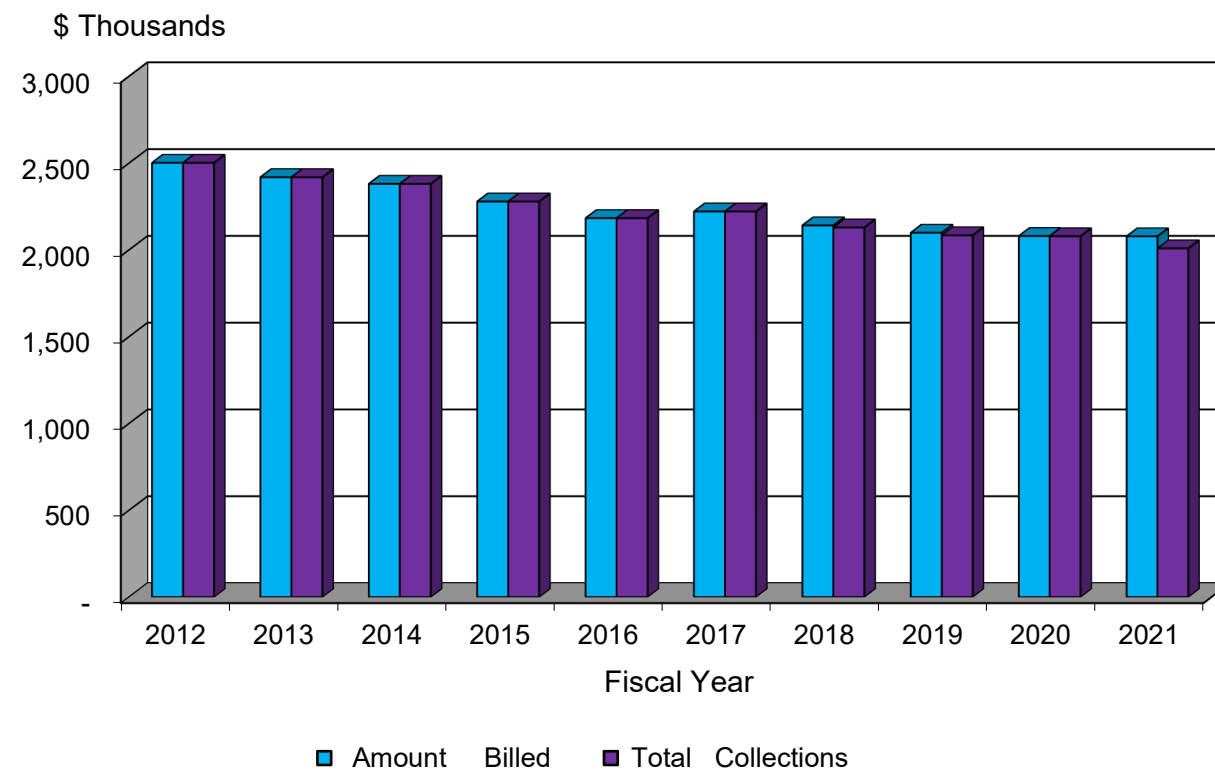
\$ 34,440,855

MISSOULA COUNTY, MONTANA
Special Assessments Billings and Collections
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Current Collections</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent Collected through 6/30/2021</u>
2012	\$ 2,502,061	\$ 2,251,362	\$ 250,699	\$ 2,502,061	100.00%
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	\$ 2,183,320	99.99%
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	\$ -	\$ 2,008,964	96.66%

Source: Missoula County Financial Services.

RSID BILLINGS AND COLLECTIONS



MISSOULA COUNTY, MONTANA
Rural Special Improvement District Bonds
Revolving Fund Year-End Balance Required Continuing Disclosure
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Revolving Fund Cash Balance</u>	<u>Principal Amount of Bonds Outstanding</u>	<u>Cash as a % of Outstanding Bonds</u>
2012	\$ 812,489	\$ 13,932,402	5.83%
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%

Source: Missoula County Financial Services.

MISSOULA COUNTY, MONTANA
Computation of Legal Debt Margin
Last Ten Fiscal Years
(Amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Limit on Total Indebtedness:										
Assessed Value	\$ 7,494,735	\$ 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
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	187,368	184,981	193,028	198,480	323,340	327,099	355,567	358,395	403,812	406,201
Net Debt Applicable to Limit	37,462	35,555	41,786	40,548	78,944	84,963	80,315	107,123	107,016	116,064
Legal Debt Margin	<u>\$ 149,906</u>	<u>\$ 149,426</u>	<u>\$ 151,242</u>	<u>\$ 157,932</u>	<u>\$ 244,396</u>	<u>\$ 242,136</u>	<u>\$ 275,252</u>	<u>\$ 251,272</u>	<u>\$ 296,796</u>	<u>\$ 290,137</u>
Ratio of Net Debt Applicable to Debt Limit	<u>19.99%</u>	<u>19.22%</u>	<u>21.65%</u>	<u>20.43%</u>	<u>24.42%</u>	<u>25.97%</u>	<u>22.59%</u>	<u>29.89%</u>	<u>26.50%</u>	<u>28.57%</u>

MISSOULA COUNTY, MONTANA
Tax Exempt Debt Issued
Last Ten Calendar Years

<u>Calendar Year</u>	<u>TANs or RANs (1)</u>	<u>BANs (2)</u>	<u>RSIDs</u>	<u>General Obligation</u>	<u>Other</u>	<u>Total</u>
2012	\$ -	\$ -	\$ 113,163	\$ -	\$ -	\$ 113,163
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

(1) Tax anticipation or Revenue anticipation notes

(2) Bond anticipation notes

MISSOULA COUNTY, MONTANA
Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (b)	Taxable Value (a)	G.O. Bonded Debt	Less Amount Available In Debt Service	Net G.O. Bonded Debt	Ratio Net Debt to Taxable Value	Net Bonded Debt Per Capita
2012	110,138	\$ 192,774,307	\$ 14,102,000	\$ 1,308,782	\$ 12,793,218	6.64%	\$ 116
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

Source:

- (a) Montana Department of Revenue
- (b) Montana Department of Commerce
US Census Bureau

MISSOULA COUNTY, MONTANA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities	Total Primary Government	Personal Income (a)	Percentage of Personal Income	Debt Per Capita
	General Obligation Debt	Limited Obligation Debt	Tax Increment Debt	Special Assessment Debt	Capital Leases and Contracts	Contracts				
2012	\$ 14,102,000	\$ 4,415,000	\$ 4,095,000	\$ 13,932,402	\$ 917,528	\$ -	\$ 37,461,930	\$ 44,084	0.12%	\$ 338
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

Source:

- (a) Montana Department of Labor & Industry
- (b) Preliminary data from U.S. Bureau of Economic Analysis (BEA)

MISSOULA COUNTY, MONTANA
Ratio of Annual Debt Service Requirements for
General Obligation Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

Fiscal Year	Debt Service Expenditures			General Expenditures	Ratio of Debt Service To General Expenditures
	Principal	Interest	Total Debt Service		
2012	\$ 3,441,847	\$ 1,357,720	\$ 4,799,567	\$ 67,818,306	7.08%
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%

MISSOULA COUNTY, MONTANA
Computation of Direct and Overlapping Debt
June 30, 2021

	<u>Gross Debt Outstanding</u>	<u>% Applicable to Missoula County</u>	<u>Amount Applicable to Missoula County</u>
Direct Debt			
General Obligation Debt	\$ 75,187,909	100.00%	\$ 75,187,909
Limited Obligation Debt	6,950,005	100.00%	6,950,005
Tax Increment Debt	490,000	100.00%	490,000
Special Assessment Bond Debt	17,959,754	100.00%	17,959,754
Special Assessment Loan Debt	5,306,000	100.00%	5,306,000
Capital Lease	8,839,185	100.00%	8,839,185
Contract Payable Debt	<u>1,331,317</u>	100.00%	<u>1,331,317</u>
	<u>116,064,170</u>		<u>116,064,170</u>
Overlapping Debt			
City of Missoula	6,115,000	47.45% *	2,901,708
School District 1	104,150,000	43.12% *	44,909,638
Other Schools	<u>40,050,950</u>	56.88% *	<u>22,780,920</u>
	<u>150,315,950</u>		<u>70,592,266</u>
Total of Direct and Overlapping Debt	<u>\$ 266,380,120</u>	70.07%	<u>\$ 186,656,436</u>

* 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.

Source: Missoula County
Source: Department of Revenue
Source: Superintendent of Schools

MISSOULA COUNTY, MONTANA
Major Employers
Current Fiscal Year and Ten Years Ago

	2021		2011	
<u>Employees</u>	<u>Employer</u>	<u>Business Activities</u>	<u>Employer</u>	<u>Business Activities</u>
Over 1000	Community Medical Cetner	Medical Services	University of Montana	Education
	St. Patrick Hospital	Medical Services	St. Patrick Hospital	Medical Services
	Missoula County Public Schools	Education	Missoula County Public Schools	Education
	University of Montana	Education	Community Medical Center	Medical Services
	DirectTV Customer Service	Communications		
500-999	U.S. Forest Service	Government	County of Missoula	Government
	Missoula County	Government	DIRECTTV	Communications
	Opportunity Resources	Retail	U.S. Forest Service	Government
	City of Missoula	Government	Wal-Mart	Retail
	Walmart	Retail	Opportunity Resources	Production/Packaging
			City of Missoula	Government
250-499	Albertsons	Retail	Montana Rail Link	Railroad
	Allegiance Benefits	Insurance Services	Western Montana Clinic	Medical Services
	Good Food Store	Retail	Albertson's	Retail
	Western MT Mental Health	Medical Services	Village Health Care Center	Medical Services
	Costco	Retail	W. Montana Mental Health Center	Medical Services
	DIRECTV	Communications		
	Southern Home Care Services	Medical Services		

Source: Montana Department of Labor & Industry

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
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>MDA Industrial District</u>	<u>State of Montana</u>	<u>Missoula County</u>	<u>Missoula High School District No. 1</u>	<u>DeSmet School District No. 20</u>	<u>Countywide Schools</u>	<u>Missoula Rural Fire</u>	<u>Total</u>
2012	600.67	6.00	-	-	-	-	-	606.67
2013	621.73	6.00	-	-	-	-	-	627.73
2014	606.18	6.00	-	-	-	-	-	612.18
2015	611.28	6.00	-	-	-	-	-	617.28
2016	628.49	6.00	-	-	-	-	-	634.49
2017	682.48	6.00	-	-	-	-	-	688.48
2018	654.59	6.00	-	-	-	-	-	660.59
2019	682.48	6.00	-	-	-	-	-	688.48
2020	654.59	6.00	-	-	-	-	-	660.59
2021	715.19	6.00	-	-	-	-	-	721.19

Note: Technology District was established in FY 2008.

Major Taxpayers in the Technology Tax Increment District

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Value</u>
DirecTV Holdings LLC	Satellite Television	\$ 317,594
836 Technologies	Manufacturer	13,234
IBM Credit LLC	Manufacturer	1,826
DirecTV Holdings LLC	Satellite Television	1,335
Missoula Electric Cooperative Inc.	Utility	613
Coca Cola Bottling Company High Country	Manufacturer	80
Missoula Bottling Company	Manufacturer	59
Total		<u>\$ 334,741</u>

The taxable value of the property of these eight taxpayers represents 100% of taxable value of taxable property in the District for tax year 2021.

MISSOULA COUNTY, MONTANA
Taxable Value, Incremental Taxable Value & Tax Increment Revenue
Technology Tax Increment District

Fiscal Year	Taxable Value	Incremental Taxable Value	Anticipated Tax Increment to be Collected ⁽¹⁾	Current Tax Collections ⁽²⁾	Total Tax Collections ⁽³⁾
2012	\$ 325,021	\$ 325,021	\$ 199,839	\$ 175,344	\$ 199,839
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	\$ -	\$ 238,451

- (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 FY 2021 is not yet available.
- (3) The actual Tax Increment collections in the fiscal year, including current and delinquent property tax collections. Collection information for FY 2021 is not yet available.

Note: Technology District was established in FY 2008.

MISSOULA COUNTY, MONTANA
Increment Bond Coverage
Technology Tax Increment District
Maximum Principal & Interest in any 12 Month Period - \$100,716

Sources of Coverage				
Fiscal Year	Tax Increment (1)	Port Authority Levy (2)	Total	Coverage (4)
2012	\$ 199,839	\$ 350,210	\$ 550,049	5.46
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

- (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

Note: Technology District was established in FY 2008.

MISSOULA COUNTY, MONTANA
Port Authority Tax Levy
Last Ten Fiscal Years

Tax Year	Taxable Value of County Property	Potential Revenue from the Port Authority Levy (2 Mills)
2012	\$ 194,561,116	\$ 389,122
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

MISSOULA COUNTY, MONTANA
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Estimated Population (a)	Births (b)	Deaths (b)	Estimated Per Capita Income	Schools (c)		Employment Statistics (d)	
					Public School Enrollment	Private School Enrollment	Civilian Employment	Unemployment Rate
2012	110,138	1,206	680	44,084	13,211	939	55,271	5.6%
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%

Source:

- (a) Montana Department of Commerce.
- (b) Missoula County Clerk & Recorder.
- (c) Missoula County Superintendent of Schools.
- (d) Montana Department of Labor & Industry.

MISSOULA COUNTY, MONTANA
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

Fiscal Year	Commercial and Savings Banks Deposits (b)	Property Value	Commercial Construction (c)		Residential Construction (c)		Total	
		Net Taxable (a)	Number of Units	Value	Number of Units	Value	Number of Units	Value
2012	N/A	\$ 192,774,307	6	\$ 896,202	474	\$ 33,549,246	480	\$ 34,445,448
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	\$ 61,587,206	562	\$ 123,360,662
2021	N/A	\$ 256,585,176	298	\$ 113,317,365	866	\$ 63,432,497	1,164	\$ 176,749,862

Source:

- (a) Past annual Financial Reports and Annual Budget Reports.
- (b) Statistical Abstract of the United States - Missoula Economic Development Corp.
- (c) City of Missoula Building Inspection & Permit Department and Missoula County Public Works.
- (d) Commercial Banks only.

MISSOULA COUNTY, MONTANA
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Administrative Services	20.25	25.20	21.55	24.00	22.17	13.35	13.35	13.35	13.35	35.43
Judicial Services	14.00	14.00	14.00	13.50	14.00	14.00	14.00	14.00	16.00	18.75
Legal Services	34.00	32.00	32.50	34.00	37.00	38.00	38.00	39.00	39.00	43.50
Financial Services	10.60	10.60	10.60	11.60	11.60	11.80	11.80	11.80	12.00	8.60
Human Resources	5.50	5.50	5.50	6.00	7.20	7.20	7.20	7.20	7.50	7.00
Information Services	14.30	14.30	16.30	15.30	18.30	19.30	19.30	19.30	19.30	18.80
Treasurer/MV	20.00	18.76	19.76	19.46	20.70	20.70	20.70	20.70	20.70	22.10
911 Communications	31.05	31.35	31.35	30.22	32.85	32.85	32.85	32.85	32.85	33.25
Election Services	5.50	7.54	7.54	9.02	11.15	10.84	10.84	10.50	11.50	5.00
Records Administration	7.30	8.30	8.30	8.10	7.90	3.50	3.50	3.50	3.50	3.50
Internal Services	9.35	10.35	10.60	10.60	14.05	12.60	12.60	12.60	12.60	13.75
Facilities Administration	11.53	12.20	14.20	14.20	16.20	15.20	15.20	15.20	15.25	16.20
District Court										
Clerk of Court	17.00	17.00	17.00	18.20	18.20	18.00	18.00	18.00	18.00	19.00
Public Safety										
Law Enforcement Services	59.88	59.88	59.88	61.00	66.25	69.25	69.25	69.25	71.25	72.60
Detention Center	106.85	114.05	114.05	113.05	115.50	118.25	118.25	118.25	118.25	120.55
Court Support	2.13	2.13	2.13	2.13	2.13	0.13	1.00	1.00	1.00	-
Emergency Services	2.25	2.25	2.25	3.30	2.67	2.92	2.92	2.92	2.92	4.25
Public Works										
Road - Bridge	44.32	43.25	43.25	44.45	45.33	46.38	46.38	46.38	46.50	43.65
Building Code Division	4.60	5.35	5.35	5.85	6.35	7.35	7.35	7.35	7.50	10.27
Seeley Lake Refuse	2.48	2.20	2.10	2.20	0.25	0.25	0.25	0.25	0.25	0.35
Weed	6.15	7.70	7.45	7.40	7.40	7.65	7.65	7.65	7.65	7.35
Public Health										
Public Health Services	68.48	70.20	70.20	74.08	73.23	74.24	74.24	73.70	84.50	72.13
Partnership Health Clinic	94.95	127.50	127.52	151.73	156.98	186.15	186.15	185.15	185.15	252.18
Animal Control	9.87	9.45	9.45	10.11	10.11	11.35	11.35	11.35	11.35	12.40
Culture & Recreation										
Parks & Recreations Services	1.73	1.90	1.90	3.40	4.38	4.38	4.38	4.38	4.25	4.50
Library	40.88	41.57	41.57	39.47	39.44	40.94	40.94	40.94	40.94	40.34
Museum	5.47	6.05	6.05	6.05	6.05	6.50	6.50	6.50	6.50	6.75
Fair	5.75	4.75	4.75	5.00	6.00	6.70	6.70	6.70	7.00	9.20
Social & Economics										
County Extension	4.80	4.55	5.05	4.30	4.55	4.80	4.80	4.80	4.80	4.25
Planning & Grants	61.96	38.84	38.85	39.65	40.13	35.21	35.21	35.21	35.25	39.25
	<u>725.93</u>	<u>751.72</u>	<u>754.00</u>	<u>790.37</u>	<u>821.07</u>	<u>842.78</u>	<u>843.66</u>	<u>842.78</u>	<u>859.61</u>	<u>944.90</u>

Source: Missoula County Finance Office

MISSOULA COUNTY, MONTANA
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Registered Voters (June)	83,355	83,326	86,295	73,501	76,799	84,366	86,397	86,403	90,080	87,813
Property Transactions:										
Deeds Recorded	4,087	4,049	4,118	4,330	4,437	4,706	4,852	4,872	4,863	5,739
Subdivision Plats Filed	28	36	41	51	39	38	37	37	35	54
Certificates of Survey	58	39	48	41	59	63	64	63	62	51
Motor Vehicle Title Transfers	31,910	32,305	33,118	35,000	37,064	33,441	33,972	34,013	31,276	30,845
Motor Vehicle Registrations	82,170	78,497	78,448	72,945	75,725	75,323	75,246	76,142	74,362	69,752
Payroll Payments Processed	20,995	20,926	21,650	22,342	23,580	24,627	24,785	24,825	27,496	31,478
Claims Payments Processed	23,579	18,844	22,587	21,374	21,988	23,296	23,897	23,942	23,207	23,127
911 Emergency Communications										
Law Enforcement	86,322	79,651	77,642	72,472	72,590	97,453	96,542	96,782	97,513	90,735
Fire & Medical dispatched to Fire Dept	10,336	10,904	11,666	12,472	12,471	13,275	13,332	13,485	13,653	15,659
Medical-Ambulance	8,931	9,365	9,592	9,246	9,261	10,647	10,528	10,674	10,678	10,652
Other	4,769	5,049	1,847	2,930	2,936	10,429	10,463	10,497	9,648	2,512
Criminal Justice Activities										
Justice Court Civil Caseload	6,247	7,910	8,256	3,850	3,457	3,831	3,850	3,863	3,926	2,305
Justice Court Criminal Caseload	4,994	2,366	3,607	10,092	7,925	7,376	7,436	7,457	7,463	5,358
Clerk of District Court:										
Marriage Licenses Issued	810	840	825	933	896	910	923	919	922	955
Adoptions	78	44	87	72	52	71	61	68	63	67
Civil Case	1,531	1,527	1,442	1,316	1,237	1,234	1,312	1,324	1,327	1,762
Criminal Cases	635	645	671	688	681	738	742	756	764	791
All Other Open Cases	2,310	2,522	2,493	2,821	2,826	2,735	2,652	2,674	2,682	2,874
Public Safety										
Detention Center:										
Daily Occupancy (392 available beds)	322	234	348	352	372	378	376	392	392	287

Sources:

Missoula County Elections Office
Missoula County Clerk & Recorder
Missoula County Treasurer

Missoula County Justice Court
Missoula County District Court

MISSOULA COUNTY, MONTANA
Capital Assets by Function/Program
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Election tabulator	1	1	1	1	3	3	3	3	6	5
M100 Precinct counters	88	88	88	88	88	88	88	88	88	46
Touch screen handicap voting devices	39	39	39	39	39	39	39	39	39	36
Criminal Justice										
Court Rooms - District Court	4	4	4	4	4	4	4	4	5	5
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	38	46	48	55	66	36	38	40	43	71
Patrol Snowmobiles/ATVs/Boats/Trailers	-	-	-	-	-	14	14	14	14	14
Detectives Vehicles	17	17	17	9	11	16	16	16	18	13
Administration Vehicles	-	-	-	-	-	11	11	11	14	21
Detention Vehicles	20	20	28	19	21	20	20	20	20	13
Maintenance Vehicles	-	-	-	-	-	5	5	5	5	3
Search & Rescue Vehicles	2	2	2	8	9	4	4	4	4	4
Search & Rescue Snowmobiles/ATVs	11	14	14	9	10	13	14	14	14	15
Search & Rescue Boats	3	3	3	4	4	2	2	2	2	2
Search & Rescue Flatbed Trailers	5	5	5	6	8	10	10	10	10	10
Public Works										
Shops	3	3	3	3	3	3	3	3	3	3
Single Axel Trucks	15	15	15	15	18	18	18	18	18	19
Tandem Axel Trucks	19	19	19	19	19	20	20	20	20	20
Snow Plows (attachments)	30	28	30	30	32	30	32	32	32	28
Sanders (attachments)	25	23	23	23	23	25	25	25	27	27
Sweepers	6	5	5	4	5	4	4	4	4	4
Graders	6	6	6	6	6	6	6	6	6	6
Public Health										
Animal Control Vehicles	11	10	10	11	5	6	7	7	7	8
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	100	100	100	100	90	90	90	90	90	91

Sources:

Missoula County Elections Office
Missoula County Public Safety Department
Missoula County Road Department

Missoula County Animal Control Office
Missoula County Parks Department

Missoula County Animal Control Office
Missoula County Parks Department

MISSOULA COUNTY, MONTANA
Miscellaneous Statistical Data
June 30, 2021

County Seat	Missoula, MT			Population	Median age
			Year 1940	29,038	N/A
Established as a County	1860		Year 1950	35,493	N/A
			Year 1960	44,663	26.2
Form of Government	Commission		Year 1970	58,263	24.4
			Year 1980	76,016	27.6
Commission Government Established	1865		Year 1990	78,687	31.6
			Year 2000	95,802	33.2
Area in square miles	2,624		Year 2010	108,623	34.4
			Year 2020	117,922	37.3
Registered voters	87,813				
Total County Government Employees:			Police protection	City Police	County Sheriff
	Part-time	Full-time			
Officials & Managers	2	72	Stations	2	1
Professionals	57	227	Officers	117	59
Technical	23	82	Detention Facility		1
Protective services	4	159	Detention Officers		108
Paraprofessionals	9	20			
Administrative Support	140	235	Fire protection	City Fire	Missoula Rural Fire
Skilled Craft	1	31			
Service & Maintenance	10	33	Stations	5	5
Total	246	859	Full-time employees	100	59
			Volunteers	-	24
			Fire hydrants	1,607	2100
			Fire vehicles	17	33

Miles of Rural Roads

There are approximately 1,500 miles of rural roads open to the Public within Missoula County

Note: There are 9 other Fire Districts with approximately 180 regular and volunteer firefighters in outlying areas of Missoula County.

MISSOULA COUNTY, MONTANA
Miscellaneous Statistical Data (Continued)
June 30, 2021

Educational Facilities

Public Schools 2019-2020		
Type	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 & Technical	1	1,804
University	1	10,096
Private Schools 2019-2020		
Type	Number	Enrolled
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

Sources:

Missoula County Election Office
Missoula County Sheriff's Department
Missoula County Road Department
Missoula City-County Library

Missoula County Personnel Department
Missoula County Superintendent of Schools
Missoula Economic Development Corporation
Missoula Chamber of Commerce

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
Hotels/motels	70
Rooms	3,255
Shopping Centers	12
Indoor Shopping Mall (105 stores)	1
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

SINGLE AUDIT SECTION

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MISSOULA COUNTY, MONTANA
Schedule of Expenditures of Federal Awards - Cash Basis
For the Year Ended June 30, 2021
(Page 1 of 4)

<u>Program/Grantor Agency and Program Title</u>	<u>CFDA Number</u>	<u>State Contract Number</u>	<u>Grant Award</u>	<u>Federal Disbursements</u>	<u>Total Passed Through to Subrecipients</u>	<u>Notes/Loans Balance</u>
OFFICE OF NATIONAL DRUG CONTROL POLICY:						
Passed Through the City of Missoula, Montana						
High Intensity Drug Trafficking Area	95.001	G20RM0037A/G19RM0037A	N/A	\$ 58,546	\$ -	\$ -
Total Office of National Drug Control Policy				58,546	-	-
DEPARTMENT OF AGRICULTURE:						
Passed Through the Montana Department of Public Health and Human Services:						
Women/Infants/Children 20-21	10.557	20-07-5-21-014-0	\$ 483,500	137,360	-	-
Women/Infants/Children 20-21	10.557	21-25-5-21-014-0	\$ 513,870	316,498	-	-
Subtotal Women/Infants/Children Grants				453,858	-	-
Farmers Market Nutrition Program	10.572	21-25-5-21-085-0	\$ 1,753	1,707	-	-
Passed Through the Montana Department of Natural Resource and Conservation:						
State Fire Assistance	10.664	16-DG-11010000-12	\$ 30,000	22,927	-	-
Passed Through the Montana Department of Administration:						
Schools and Roads - Grants to States - Forest Service School and Road Cluster - Forest Reserve Receipts	10.665	N/A	N/A	325,190	-	-
Total Department of Agriculture				803,682	-	-
DEPARTMENT OF TRANSPORTATION:						
Passed Through the Montana Department of Transportation:						
National Priority Safety Programs - State and Community Highway Safety - Highway Safety Cluster	20.616	CTS-110805	\$ 45,982	12,813	-	-
National Priority Safety Programs - State and Community Highway Safety - Highway Safety Cluster	20.616	CTS-111226	\$ 46,888	23,306	-	-
Subtotal National Priority Safety Programs				36,119	-	-
Minimal Penalties for Repeat Offenders for Driving While Intoxicated - Alcohol Impaired Driving Countermeasures	20.608	111217	\$ 25,000	4,361	-	-
Total Department of Transportation				40,480	-	-
DEPARTMENT OF THE TREASURY:						
Passed Through the Montana Department of Administration:						
Coronavirus Relief Fund - CARES Act-COVID 19	21.019	N/A	N/A	19,346,622	3,052,272	-
Total Department of the Treasury				\$ 19,346,622	\$ 3,052,272	\$ -

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MISSOULA COUNTY, MONTANA
Schedule of Expenditures of Federal Awards - Cash Basis (Continued)
For the Year Ended June 30, 2021
(Page 2 of 4)

<u>Program/Grantor Agency and Program Title</u>	<u>CFDA Number</u>	<u>State Contract Number</u>	<u>Grant Award</u>	<u>Federal Disbursements</u>	<u>Total Passed Through to Subrecipients</u>	<u>Notes/Loans Balance</u>
DEPARTMENT OF JUSTICE:						
Direct Programs:						
Coronavirus Emergency Supplemental Funding Program - Technology Equipment for Law Enforcement	16.034	2020-VD-BX0474	\$ 46,880	<u>\$ 46,880</u>	<u>\$ -</u>	<u>\$ -</u>
Violence Against Women Formula Grant	16.588	20-W05-92603	\$ 49,343	<u>47,604</u>	<u>-</u>	<u>-</u>
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	2015-WR-AX-0013	\$ 1,374,999	<u>243,280</u>	<u>127,335</u>	<u>-</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Order Programs	16.590	2017-WE-AX-0021	\$ 949,985	<u>140,929</u>	<u>40,172</u>	<u>-</u>
Community Oriented Policing	16.710	N/A	\$ -	<u>24,165</u>	<u>-</u>	<u>-</u>
Subtotal Office of Violence Against Women				<u>502,858</u>	<u>167,507</u>	<u>-</u>
Passed Through the Montana Board of Crime Control: COVID-19 Supplemental Support for Victims of Crime	16.034	20-CV01-92663	\$ 75,028	<u>66,487</u>	<u>-</u>	<u>-</u>
Passed Through the Montana Department of Justice:						
Crime Victim Advocate Program	16.575	18-V01-92384	\$ 634,990	221,328	-	-
Crime Victim Advocate Program	16.575	18-V33-92460	\$ 125,050	62,600	-	-
Subtotal Juvenile Justice and Delinquency Prevention				<u>283,928</u>	<u>-</u>	<u>-</u>
Passed Through the International Association of Chiefs of Police: Vicarious Trauma Response Initiative: Training and Technical Assistance	16.582	2019-V3-GX-K007	\$ 49,920	<u>1,361</u>	<u>-</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	19-G01-92638	\$ 96,349	<u>96,349</u>	<u>-</u>	<u>-</u>
Total Department of Justice				<u>950,983</u>	<u>167,507</u>	<u>-</u>
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:						
Direct Programs:						
Continuum of Care:						
Affordable Housing Program	14.267	MT0042L8T001805	\$ 312,318	26,649	26,002	-
Affordable Housing Program	14.267	MT0042L8T001906	\$ 312,198	164,339	151,207	-
Subtotal Continuum of Care Programs				<u>190,988</u>	<u>177,209</u>	<u>-</u>
Passed Through the City of Missoula, Montana: CDBG - Entitlement Grants / COVID20-01	14.218	B-20-MW-30-0003	\$ 82,101	<u>\$ 58,667</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MISSOULA COUNTY, MONTANA
Schedule of Expenditures of Federal Awards - Cash Basis (Continued)
For the Year Ended June 30, 2021
(Page 3 of 4)

<u>Program/Grantor Agency and Program Title</u>	<u>CFDA Number</u>	<u>State Contract Number</u>	<u>Grant Award</u>	<u>Federal Disbursements</u>	<u>Total Passed Through to Subrecipients</u>	<u>Notes/Loans Balance</u>
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (continued):						
Passed Through the Montana Department of Commerce:						
CDBG - Community Resources	14.228	N/A	N/A	\$ 534,974	\$ -	\$ 354,209
CDBG - Revolving Fund Loan	14.228	N/A	N/A	105,679	-	76,170
CDBG - Supportive Housing	14.228	MT-CDBG-19HR-01	\$ 450,000	438,769	-	-
Subtotal Community Development Block Grants - State Programs				1,079,422	-	430,379
Total Department of Housing & Urban Development				1,329,077	177,209	430,379
ENVIRONMENTAL PROTECTION AGENCY:						
Direct Programs:						
Brownsfields Assessment Project	66.818	96892299	\$ 300,000	196,179	189,267	-
Passed Through the Montana Department of Environmental Quality:						
Air Contract	66.001	518007	\$ 2,000	2,000	-	-
Air Pollution	66.001	521006	\$ 63,332	63,332	-	-
Subtotal Air Pollution Control Program Support				65,332	-	-
Total Environmental Protection Agency				261,511	189,267	-
DEPARTMENT OF HOMELAND SECURITY						
Passed through the Montana Department of Disaster and Emergency Services:						
Disaster Grants - Public Assistance - COVID-19	97.036	FEMA-4508-DR-MT	N/A	974,838	-	-
Emergency Management Performance Grant	97.042	19EMPG-R-SP-MSLA	\$ 10,000	10,000	-	-
Emergency Management Performance Grant	97.042	20-21 EMPG Missoula	\$ 145,497	145,497	-	-
Subtotal Emergency Management Performance Grants				155,497	-	-
State Homeland Security EOC Backup Generator Equipment	97.067	20HS-MSLA-EOC	\$ 224,500	135,587	-	-
State Homeland Security Program	97.067	EMW-2018-SS-00021	\$ 150,000	25,709	-	-
				161,296	-	-
Subtotal Emergency Management Performance Grant				1,291,631	-	-
Total Department of Homeland Security				1,291,631	-	-
DEPARTMENT OF HEALTH & HUMAN SERVICES:						
Passed Through the Montana Department of Public Health & Human Services:						
Public Health Emergency Preparedness 20	93.074	20-07-6-11-036-0	\$ 580,924	\$ 140,853	\$ -	\$ -
Injury Prevention and Control Research	93.136	21-07-3-01-142-0	\$ 15,000	\$ 11,365	\$ 3,746	\$ -
Ryan White HIV Prevention	93.145	21-07-4-51-112-0	\$ 13,333	13,333	-	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MISSOULA COUNTY, MONTANA
Schedule of Expenditures of Federal Awards - Cash Basis (Continued)
For the Year Ended June 30, 2021
(Page 4 of 4)

<u>Program/Grantor Agency and Program Title</u>	<u>CFDA Number</u>	<u>State Contract Number</u>	<u>Grant Award</u>	<u>Federal Disbursements</u>	<u>Total Passed Through to Subrecipients</u>	<u>Notes/Loans Balance</u>
DEPARTMENT OF HEALTH & HUMAN SERVICES (continued):						
Immunization Cooperative Agreement	93.268	21-07-4-31-130-0	\$ 373,364	373,364	-	-
Drug Free Communities	93.276	NHCE128002762-01-00	\$ 125,000	108,585	-	-
Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	20-07-3-01-142-0	\$ 15,000	2,381	953	-
Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	21-07-3-01-142-0	\$ 2,000	1,515	499	-
Subtotal Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke				3,896	1,452	-
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	20-07-3-01-142-0	\$ 19,284	3,061	1,224	-
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	21-07-3-01-142-0	\$ 5,000	3,788	1,249	-
Subtotal Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke				6,849	2,473	-
Refugee Assistance 20	93.576	20-12-1-01-003-0	\$ 34,408	291	-	-
Refugee Assistance 21	93.576	21-12-1-01-0003-0	\$ 27,551	20,233	-	-
Subtotal Refugee Assistance				20,524	-	-
Foster Care Title IV-E Child Abuse and Neglect	93.658	20123LEGL0004	\$ -	284,253	-	-
Preventive Health and Health Services Block Grant	93.758	19-07-1-01-179-0	\$ 17,500	1,144	-	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800	20-07-3-01-142-0	\$ 4,486	712	285	-
MIECHV Program	93.870	20-25-5-41-179-0	\$ 375,246	328,635	-	-
Cancer Prevention and Control Programs	93.898	20-07-3-01-142-0	\$ 93,754	14,883	5,955	-
Cancer Prevention and Control Programs	93.898	21-07-3-01-142-0	\$ 91,442	69,282	22,834	-
Subtotal Cancer Prevention and Control Programs				\$ 84,165	\$ 28,789	\$ -
Maternal and Child Health Services Block Grant 20	93.994	20-07-5-01-032-0	\$ 122,323	\$ 48,929	\$ -	\$ -
Maternal and Child Health Services Block Grant 21	93.994	21-07-5-01-032-0	\$ 122,022	73,213	-	-
Subtotal Maternal and Child Health Services Block Grants				122,142	-	-
Total Department of Health and Human Services				1,499,820	36,745	-
Total Federal Financial Assistance				\$ 25,582,352	\$ 3,623,000	\$ 430,379

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

MISSOULA COUNTY, MONTANA

Notes to Schedule of Expenditures of Federal Awards - Cash Basis

For the Year Ended June 30, 2021

(Page 1 of 3)

Note 1 - Basis of Presentation

The accompanying schedule is presented on the basis of cash disbursements. Accordingly, federal expenditures are recognized when a warrant is issued rather than when the obligation is incurred.

Note 2 - Indirect Cost Rate

The County does not use an indirect cost rate; therefore, they have not elected to use the 10% de minimis indirect cost rate.

Note 3 - Loans Receivable

The Department of Housing and Urban Development - Community Development Block Grant programs had the following loans receivable in the revolving loan fund at June 30, 2021:

Homeword

3%, \$337 due monthly from January 2013 through February 2028 with balance due March 2028	\$ 64,425
---	-----------

Western Cider

5%, \$21,637 due annually through October 2026	109,282.00
--	------------

Free Cycle

4%, \$22,956 due annually through April 2037	92,101.00
--	-----------

Fat & Acid, LLC

5.25%, \$1,862 due monthly through June 2029	152,826.00
--	------------

Lolo RSID

1%, due in varying amounts through April 2030	11,745.00
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Total

	<u>\$ 430,379</u>
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MISSOULA COUNTY, MONTANA

Notes to Schedule of Expenditures of Federal Awards - Cash Basis

For the Year Ended June 30, 2021

(Page 2 of 3)

Note 4 - Notes Payable

The County had the following notes payable to the State Revolving Fund Loan program (CFDA# 66.458) at June 30, 2021:

\$649,936, issued September 2002, 4% due in varying amounts through July 2023	\$ 86,000
\$4,498,121, issued July 2003, 3.75% due in varying amounts through July 2024	\$ 507,000
\$281,199, issued April 2005, 3.75% due in varying amounts through July 2020	\$ -
\$359,300, issued December 2009, 1.75% due in varying amounts through July 2029	\$ 176,000
\$3,735,000, issued December 2009, 3.75% due in varying amounts through July 2029	\$ 1,443,000
\$3,410,125, issued August 2009, 3.75% due in varying amounts through July 2029	\$ 1,824,000

The County had the following notes payable to the State Revolving Fund Loan program (CFDA# 66.468) at June 30, 2021:

\$142,000, issued November 2008, 3.75% due in varying amounts through July 2029	\$ 73,000
\$165,000, issued September 2009, 0.75% due in varying amounts through July 2029	\$ 73,000

Note 5 - Subawards

The County passed-through federal awards to subrecipients during the year ended June 30, 2021, as follows:

- Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (CFDA # 16.589) passed-through \$127,335 to the YWCA, Seeley Lake School District # 34, Mineral County, the University of Montana, and Montana Legal Services.
- Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs - Planet Kids Supervised Exchange and Visitation Project (CFDA # 16.590) passed through \$40,172 to the YWCA and Saint Patrick Hospital.
- Continuum of Care - Affordable Housing Program (CFDA # 14.267) passed-through \$177,209 to the YWCA.
- Coronavirus Relief Fund - CARES Act (CFDA # 21.019) passed through \$3,052,272 to Missoula Rural Fire District, Frenchtown Rural Fire District, Seeley Lake Rural Fire District, and Missoula Aging Services.
- Brownsfields Assessment Project (CFDA # 66.818) passed through \$189,267 to NewFields.
- Injury Prevention and Control Research (CFDA # 93.136) passed through \$3,746 to Partnership Health Center.

MISSOULA COUNTY, MONTANA

Notes to Schedule of Expenditures of Federal Awards - Cash Basis

For the Year Ended June 30, 2021

(Page 3 of 3)

Note 5 - Subawards (continued)

The County passed-through federal awards to subrecipients during the year ended June 30, 2021, as follows (continued):

- Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke (CFDA # 93.426) passed through \$1,452 to Mineral County and Partnership Health Center.
- Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke (CFDA # 93.435) passed through \$2,473 to Mineral County and Partnership Health Center.
- Organized Approaches to Increase Colorectal Cancer Screening (CFDA # 93.800) passed through \$285 to Mineral County and Partnership Health Center.
- Cancer Prevention and Control Programs (CFDA # 93.898) passed through \$28,789 to Mineral County and Partnership Health Center.

Note 6 - Schools and Roads - Grants to States

The accompanying schedule reports only the portion of the annual Schools and Roads - Grants to States (CFDA # 10.665) award that is allocated to the County. The County received an additional \$153,327 that was allocated directly to area schools. Since the County has no oversight responsibilities, this amount is not included on this schedule.

Note 7 - Disaster Grants - Public Assistance

In accordance with FEMA guidance, of the \$974,838 in Federal expenditures for Disaster Grants - Public Assistance (CFDA # 97.036), expenditures in the amount of \$439,499 are for eligible expenditures incurred in Fiscal Year 2020.

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Missoula County, Montana

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the blended component unit, Missoula County Employee Benefits Plan, which represent 4%, 5%, and 2%, respectively, of the assets, net position, and revenues of the aggregate remaining fund information. We did not audit the financial statements of the blended component unit, Missoula County Workers' Compensation Group Insurance Authority, which represent 6%, 8%, and 0.3%, respectively, of the assets, net position, and revenues of the aggregate remaining fund information. Additionally, we did not audit the financial statements of the discretely presented component unit, Missoula Aging Services. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Missoula County Employee Benefits Plan, Missoula County Workers' Compensation Group Insurance Authority, and Missoula Aging Services, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

INDEPENDENT AUDITORS' REPORT

(Continued)

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County implemented Government Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

INDEPENDENT AUDITORS' REPORT

(Continued)

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023, 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.

KCoe Isom, LLP

March 10, 2023
Bozeman, Montana

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of County Commissioners
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, the discretely presented component units, each major fund, and the aggregate remaining fund information of Missoula County (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 10, 2023. Our report includes a reference to other auditors who audited the financial statements of Missoula County Employee Benefits Plan, Missoula County Workers' Compensation Group Insurance Authority, and Missoula Aging Services, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item #2021-001, that we consider to be a material weakness.

**INDEPENDENT AUDITORS' 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***

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items #2021-002, #2021-003, and #2021-004.

Missoula County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KCae Team, LLP

March 10, 2023
Bozeman, Montana

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Missoula County, Montana

Report on Compliance for Each Major Federal Program

We have audited Missoula County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items #2021-002, #2021-003, and #2021-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items #2021-002, #2021-003, and #2021-004, that we considered to be material weaknesses.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

(Continued)

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

KCoe Isom, LLP

March 10, 2023
Bozeman, Montana

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiency identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)?	
	Yes

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

21.019	Coronavirus Relief Fund – COVID-19
93.268	Immunization Cooperative Agreement
97.036	Disaster Grants – Public Assistance – COVID-19

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 767,471
Auditee qualified as low-risk auditee?	No

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section II - Financial Statement Findings

#2021-001 Internal Control Over Financial Reporting

Criteria: Controls should be in place and operating effectively to ensure the financial statements are complete and accurate.

Condition: Lack of familiarity with accounting principles generally accepted in the United States.

Context: As a result of our audit procedures, we documented and proposed material adjustments to the County's records related to the following:

- Intergovernmental revenue was overstated and beginning fund balance was understated by \$6,836,187 in the CARES Act fund.
- Accounts receivable and intergovernmental revenue was understated by \$732,320 in the General Fund.
- Cash and other miscellaneous revenue were overstated by \$168,314 in the Public Safety Detention fund.
- Accounts receivable and revenue was overstated by \$51,431 in the Larchmont Golf Course fund.
- Expenditures and accounts and warrants payable was understated by \$837,616 across several funds.
- Intergovernmental revenue was overstated and other deferred receipts was understated by \$11,615,449 in the American Rescue Plan fund.
- Deferred taxes and assessments were overstated and property tax collections for other governments was understated by \$9,001,663 in the Other Governments and Organization Custodial fund.
- The Payroll Clearing and Claims Clearing funds were incorrectly reported as fiduciary funds which resulted in fiduciary assets and liabilities to be overstated and the General fund assets and liabilities to be understated by \$2,399,210.
- Restricted fund balance was overstated and committed fund balance was understated by \$414,225 in the Public Safety Detention fund.
- Cash and investments and due to other funds were understated in the Health fund by \$853,589 and cash and investments and due from other funds were overstated in the General fund by \$853,589.

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section II - Financial Statement Findings (Continued)

<i>Cause:</i>	County employees were unaware of the treatment of several transactions and how they should be recorded in the trial balance. Additionally, the County's process to review financial information for completeness and accuracy is insufficient to ensure financial reporting is in conformity with accounting principles generally accepted in the United States.
<i>Effect:</i>	Exclusion of these entries would result in a material misstatement to the financial statements that may affect the users of the financial information of the County.
<i>Recommendation:</i>	We recommend that the County implement an improved process to review financial reports and underlying data for completeness and accuracy. The process should include key control activities and methodologies to ensure financial reporting objectives are met.
<i>Client Response:</i>	Missoula County will begin in fiscal year 2023 to provide additional training to all staff related to Financial Statement reporting. A thorough review of all practices, policies and procedures is being documented with an outline related to emphasis on key control activities. Each staff person involved with Financial Reporting will be trained on the key control activities and their importance. An additional verification all data has been implemented with the fiscal year 2022 Financial reports.

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs

#2021-002 Internal Control Over Schedule of Expenditures of Federal Awards

<i>Criteria:</i>	Controls should be in place and operating effectively to ensure the Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate.
<i>Condition:</i>	Poorly designed procedures and controls.
<i>Context:</i>	<p>As a result of our audit procedures, we noted three instances in which the County did not properly record expenditure amounts related to federal awards on the SEFA:</p> <ul style="list-style-type: none">• The SEFA was adjusted to include \$19,346,622 in expenditures related to CFDA number 21.019.• The SEFA was adjusted to exclude \$815,628 in expenditures related to CFDA number 97.036.• Total amount reported as passed through to subrecipients related to CFDA number 21.019 was adjusted to exclude \$318,773 in expenditures.
<i>Cause:</i>	The County did not have properly designed preventative or detective controls in place.
<i>Effect:</i>	Exclusion of these adjustments would result in a material misstatement to the SEFA that may affect the users of the financial information of the County.
<i>Questioned Costs:</i>	N/A
<i>Recommendation:</i>	We recommend that the County implement an improved process to review financial reports and underlying data for completeness and accuracy. The process should include key control activities and methodologies to ensure financial reporting objectives are met.
<i>Client Response:</i>	Missoula County will begin in fiscal year 2023 to provide additional training to all staff related to Financial Statement reporting. A thorough review of all practices, policies and procedures is being documented with an outline related to emphasis on key control activities. Each staff person involved with Financial Reporting will be trained on the key control activities and their importance. An additional verification all data has been implemented with the fiscal year 2022 Financial reports.

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

#2021-003 CFDA #21.019 Coronavirus Relief Fund – COVID-19 – Allowable Costs and Activities and Subrecipient Monitoring

Criteria: Controls should be in place and operating effectively to ensure compliance with federal award requirements over 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.

Context: As a result of our audit procedures, we noted multiple instances where the County did not ensure compliance with allowable costs and activities:

- The County submitted total expenditures of \$24,078,455 to the Montana State Department of Administration the (DOA) for reimbursement through the Coronavirus Relief Fund (CRF) grant. The DOA adjusted a total of \$4,731,832 of the expenditures submitted by the County due to lack of supporting documentation, miscalculations, and ineligible expenses.
- The County submitted \$111,765 in expenditures on behalf of a subrecipient for reimbursement from the DOA through the CRF grant. The DOA approved and reimbursed the County for the expenditures; however, as a result of our audit procedures, it was determined that the \$111,765 of expenditures were not allowable under the CRF grant. The County subsequently submitted \$111,765 in allowable costs that were approved by the DOA.
- The County approved and reimbursed four subrecipients \$3,718,584 through the CRF grant. However, the DOA determined that only \$2,978,858 of the expenditures were allowable in compliance with the CRF grant and reimbursed the County this amount. Consequently, the County over paid the four recipients in the amount of \$739,726.

In addition, the County did not have processes in place to ensure compliance with the following subrecipient monitoring requirements:

- As noted above, the County did not properly monitor that amounts submitted by subrecipients for reimbursement were for allowable costs and activities in compliance with the CRF grant and did not have controls in place to track amounts reimbursed by the DOA for the subrecipients.
- Subaward agreements were not provided to subrecipients as required by Uniform Guidance 2 CFR section 200.331(a).
- The County did not verify whether subrecipients were required to be audited and follow up on findings, if applicable, in accordance with Uniform Guidance 2 CFR section 200.33(f).

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

#2021-003 CFDA #21.019 Coronavirus Relief Fund – COVID-19 – Allowable Costs and Activities (Continued)

Cause: The County was not familiar with the allowable costs and activities and subrecipient monitoring requirements in accordance with Uniform Guidance and was not aware of the FAQs issued by the Treasury for the CRF grant.

Effect: The County is not in compliance with Uniform Guidance compliance requirements for allowable costs and activities and subrecipient monitoring.

Questioned Costs: \$106,562

Recommendation: We recommend the County train all employees who administer federal awards on compliance with Uniform Guidance and require them to read the Compliance Supplement, grant agreements, and FAQs, as applicable, for all federal awards received.

Client Response: Missoula County has begun a detailed training program on Uniform Guidance for all individuals associated with grants, and require departments receiving grants to provide the Compliance Supplement, grant agreements, and FAQ's related to all federal grants received in Missoula County.

#2021-004 Reporting – Late Audit Submission (Repeat Finding)

Criteria: Under Uniform Guidance (2 CFR section 200.512), the single audit reporting package and data collection form should be submitted to the Federal Audit Clearinghouse (FAC) thirty days after receipt of the auditors' report, or 9 months after the end of the fiscal year, whichever comes first. This requirement was extended for fiscal year 2021 to September 30, 2022.

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:

- 21.019 Coronavirus Relief Fund – COVID-19
- 93.268 Immunization Cooperative Agreement
- 97.036 Disaster Grants – Public Assistance – COVID-19

Context: Due to extenuating circumstances, the audit was unable to be submitted to the FAC in a timely manner.

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

#2021-004 Reporting – Late Audit Submission (Repeat Finding) (Continued)

<i>Cause:</i>	The County did not have adequate procedures in place to ensure accurate and complete financial reporting to ensure timely filing of the single audit reporting package and data collection form to the FAC.
<i>Effect:</i>	Late filing will result in noncompliance for timely submission of financial information to granting agencies.
<i>Questioned Costs:</i>	N/A
<i>Recommendation:</i>	We recommend that the County implement procedures to ensure that the general ledger is complete and accurate through proper review and reconciliation of year-end journal entries and account balances. We also recommend that year-end audit documentation be reviewed and reconciled to the general ledger prior to being submitted to the auditors. These procedures should make it so that the single audit reporting package and data collection form is able to be submitted in a timely manner.
<i>Client Response:</i>	The County has begun putting the SEFA together on an ongoing basis throughout the year. We have also communicated with departments throughout the County of the importance of sending the auditor's office all of their award documents and reports. We have gotten good compliance with these requests and therefore have much of the information on hand even before fiscal year end. By fiscal year end, we will only have to collect the federal third quarter revenues and expenditures.

MISSOULA COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2021

Prior Year Financial Statement Findings

None reported

Prior Year Federal Award Findings and Questioned Costs

Finding:

#2020-001 Reporting – Late Audit Submission

Status:

Not Corrected

Client Response:

The County has begun putting the SEFA together on an ongoing basis throughout the year. We have also communicated with departments throughout the County of the importance of sending the auditor's office all of their award documents and reports. We have gotten good compliance with these requests and therefore have much of the information on hand even before fiscal year end. By fiscal year end, we will only have to collect the federal third quarter revenues and expenditures.