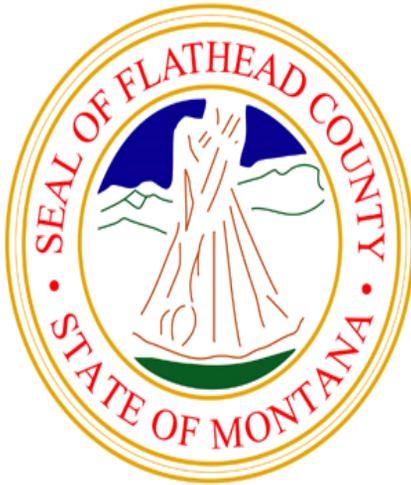


Flathead County Montana



Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2014

Flathead County
Montana

**Comprehensive Annual
Financial Report**

For the Fiscal Year Ended June 30, 2014

Prepared by:
Finance Department
Flathead County

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FLATHEAD COUNTY MONTANA
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended June 30, 2014

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FLATHEAD COUNTY MONTANA
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INTRODUCTORY SECTION

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List of Elected and Appointed Officials

Elected Officials

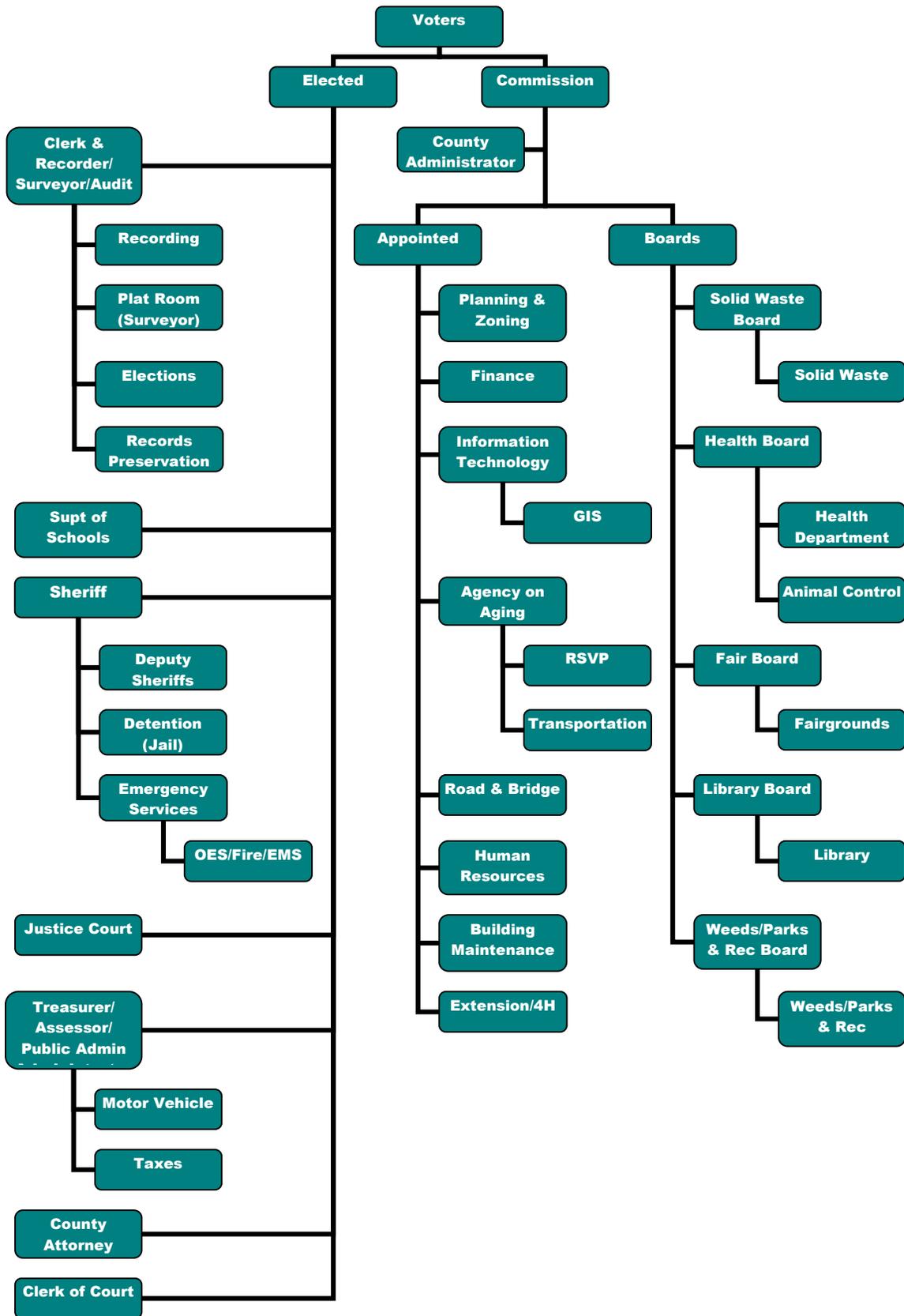
Pamela Holmquist, Chairman	County Commissioner, District 2
Gary Krueger	County Commissioner, District 3
Cal Scott	County Commissioner, District 1
Peg Allison	County Clerk of Court
Ed Corrigan	County Attorney
Chuck Curry	Sheriff, Coroner, Emergency Services
Adele Krantz	County Treasurer, Assessor, Public Administrator
Paula Robinson	County Clerk and Recorder, Surveyor, Auditor
Marcia Sheffels	Superintendent of Schools
Mark Sullivan	Justice of the Peace
Daniel Wilson	Justice of the Peace

Appointed Officials

Mike Pence	County Administrator
Lisa Sheppard	Agency on Aging
Mark Campbell	Fair Manager
Tammy Skramovsky	Human Resources
Sandy Carlson	Finance
Kim Crowley	Library
Jed Fisher	Weeds, Parks & Maintenance
BJ Grieve	Planning
Pat McGlynn	Extension
Marcy Hall	District Court, Court Admin
David Prunty	Solid Waste and Roads
Joe Russell	Public Health Officer
Vicki Saxby	Information Technology

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ORGANIZATION CHART



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Flathead County, Montana

MISSION AND CORE VALUES STATEMENT

OUR MISSION

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

OUR CORE VALUES

Flathead County is committed to:

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

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FINANCIAL SECTION

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December 10, 2014

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

The comprehensive annual financial report (CAFR) of Flathead County, Montana for the fiscal year ended June 30, 2014 is hereby submitted.

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

Anderson, ZurMuehlen & Company, Certified Public Accountants, have issued an unmodified opinion on Flathead County's financial statements for the fiscal year ended June 30, 2014. The independent auditor's report is located at the front of the financial section of this report.

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

PROFILE OF THE COUNTY

Flathead County is located in northwestern Montana. The City of Kalispell is the County seat. The County is Montana's fourth most populous county with approximately 90,928 residents in 2010 according to the U.S. Census Bureau, an increase of 22.1% over the 2000 Census estimate.

The County is a political subdivision, organized under the laws of the State of Montana. The County's executive, legislative and policy-making body is the Board of County Commissioners who are elected at large by the voters of the County to serve staggered six-year terms. The

Commission appoints the administrative manager and heads of the various departments. There are eight other elected officials serving in an administrative capacity. They include the County Attorney, Clerk & Recorder, Clerk of Court, Treasurer, Sheriff, Superintendent of Schools and Justice of the Peace (2).

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

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

LOCAL ECONOMY

Flathead County is the trade center of northwest Montana. The area is renowned for its Flathead Cherries and Christmas tree farms. It is also a gateway to Glacier National Park. Primary components of the area's economy include manufacturing industries (largely in the wood products industry), agriculture, industries associated with the area's status as a trade center and tourism and recreation-based industries. Government sources also comprise a significant portion of the area's economic base.

Flathead County's unemployment rate is 5.7% compared to 4.6% in the State of Montana and a 6.3% overall rate in the United States. Five years after the recession, economic recovery is trending at a slow and steady pace. The current unemployment rate has almost approached pre-recession levels. Flathead County is among the top areas in the state of Montana in terms of housing and job growth. However, wage growth remains stagnant holding back rapid economic recovery.

LONG-TERM FINANCIAL PLANNING

Flathead County conducts various planning processes (long-term, mid-term and short-term) to help guide the government and to insure that decisions are made in the context of the organization as a whole and with a long-term perspective. Each element of the County's planning process has a different purpose and timeframe. The County's Mission, Core Values Statement and Growth Policy are the most far-reaching in nature 20 to 25 years. The Capital Improvement Program and the Five-Year Financial Forecast are mid-term in nature – 5 years. The Annual Budget and the Capital Budget are short-term-covering a 1 year timeframe.

RELEVANT FINANCIAL POLICIES

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

For the fiscal year ended June 30, 2014, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB Statement No. 65 identified specific items previously reported as assets that will now be classified as either deferred outflows of resources or outflows (expenditures/expenses), and items previously reported as liabilities that will now be reported as either deferred inflows of resources or inflows (revenues).

MAJOR INITIATIVES

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (CAEFR) to the County for its CAFR for the fiscal year ended June 30, 2013. This was the second year the County has received this prestigious award.

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

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for Fiscal year ending June 30, 2014. This is the sixth consecutive year the County has been awarded this prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

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

Respectfully submitted,



Mike Pence
County Administrator



Sandy Carlson
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Flathead County
Montana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Flathead County, Montana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Flathead County (the County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, 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 unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund and the Road, Sheriff and PILT special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress for OPEB obligations 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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. In our opinion, the combining and individual nonmajor fund statements, including budgetary schedules, and the schedule of expenditures of federal

awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2014, 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 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 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.

Andersen Zuercher + Co, P.C.

Billings, Montana
December 10, 2014

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



December 10, 2014

FLATHEAD COUNTY, MONTANA
Management's Discussion and Analysis
June 30, 2014

As management of Flathead County, Montana (the County), we have provided readers of the County's financial statements with this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2014. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the financial statements to garner a greater understanding of the County's financial performance.

Financial Highlights

- The assets of the County exceeded its liabilities at June 30, 2014 by \$139 million (net position) compared with \$129 million at June 30, 2013 as restated. Of this amount, \$33.5 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens, vendors and creditors.
- The County's total net position increased by \$9.6 million representing a 7.5% increase from 2013 net position as restated.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$38 million, an increase of \$2.9 million from the prior year as restated. Of the fund balance amount, \$2.5 million or approximately 3.8% of total governmental fund expenditures and other financing uses is available for spending at the government's discretion (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

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

The government-wide prospective of Flathead County

Statement of Net Position and the Statement of Activities

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

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

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

- Governmental Activities – These activities are principally supported by taxes and intergovernmental revenues. Most of the County’s services are reported here including general government, public safety, public works, public health, social and economic services and culture and recreation.
- Business-Type Activities – These activities charge a usage fee to recover all or a significant portion of their costs. The major business-type activity of the County is a Solid Waste operation.
- Component Units – The County includes financial statements of the FECC. Although a legally separate entity, Flathead County exercises enough control over the entity that not including their financial information would be misleading to the financial statements. Separately issued financial statements are available for the FECC from the Flathead County Finance Office.

The fund-level prospective of Flathead County

Fund financial statements

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

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

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 County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Flathead County maintains many individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Road fund, Sheriff's fund, and PILT fund which are considered to be major funds. Major funds are determined by a formula that considers the percentage of total governmental assets, deferred inflows/outflows, liabilities, revenues and expenditures contained in each individual fund. Data from the Nonmajor Governmental funds are combined into a single, aggregated presentation. Individual Fund data for each of these Nonmajor Governmental Funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found starting on page 27.

The County adopts an annual appropriated budget for the General Fund, The Road (Special Revenue) Fund, The Sheriff (Special Revenue) Fund and the PILT (Special Revenue) Fund. Budget-to-actual comparisons are provided in this financial report for these funds.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Proprietary funds use the full accrual basis of accounting which uses total (current and long-term) financial resources to measure its change in financial position. The proprietary fund financial statements provide detail information for the Solid Waste Fund that is considered to be a major fund of the County. The proprietary fund financial statements can be found starting on page 53.

Fiduciary funds – These funds are used to account for resources held for the benefit of parties outside Flathead County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary fund financial statements can be found starting on page 57.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 63.

Other Information – In addition to the basic financial statements and accompanying notes, this report also includes required supplementary information concerning the County’s progress in funding its obligation to provide post-employment benefits to its employees. Required supplementary information begins on page 105.

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

Government-wide Financial Analysis

Net Position - As noted earlier, net position may serve as a useful indicator of a government’s financial position over time. In the case of Flathead County, assets exceeded liabilities by \$138,824,026 at the close of the most recent fiscal year.

The following table provides a summary comparison of the County's governmental and business-type net position for fiscal years 2014 and 2013 as restated.

	Flathead County's Net Position					
	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 53,555,030	\$ 48,958,404	\$ 26,032,852	\$ 25,032,758	\$ 79,587,882	\$ 73,991,162
Capital assets	71,037,674	68,439,122	15,494,583	13,344,731	86,532,257	81,783,853
Total assets	124,592,704	117,397,526	41,527,435	38,377,489	166,120,139	155,775,015
Current and other liabilities	7,679,635	6,908,207	553,708	261,513	8,233,343	7,169,720
Long-term liabilities	11,053,906	11,693,154	8,008,864	7,750,824	19,062,770	19,443,978
Total liabilities	18,733,541	18,601,361	8,562,572	8,012,337	27,296,113	26,613,698
Net position:						
Net investment in capital assets	60,483,425	56,113,268	15,494,583	13,344,731	75,978,008	69,457,999
Restricted for:						
General Government	2,622,131	1,204,395	-	-	2,622,131	1,204,395
Public Safety	5,893,605	4,327,795	-	-	5,893,605	4,327,795
Public Works	4,455,636	6,317,995	-	-	4,455,636	6,317,995
Public Health	4,564,198	4,379,031	-	-	4,564,198	4,379,031
Social & Economic Services	891,539	788,530	-	-	891,539	788,530
Culture & Recreation	1,179,167	883,401	-	-	1,179,167	883,401
Capital projects	5,754,068	3,850,895	-	-	5,754,068	3,850,895
Debt Service	3,929,449	1,639,582	-	-	3,929,449	1,639,582
Unrestricted	16,085,945	19,291,273	17,470,280	17,020,421	33,556,225	36,311,694
Total net position	\$ 105,859,163	\$ 98,796,165	\$ 32,964,863	\$ 30,365,152	\$ 138,824,026	\$ 129,161,317

By far the largest portion of Flathead County's net position (55 percent) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment) net of depreciation, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional \$29,289,793 of the County's net position (21 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$33,556,225 (24 percent) may be used to meet the government's ongoing obligations to its citizens, vendors and creditors.

Changes in Net Position - Governmental and Business-type activities increased the County's net position by \$9,662,709 in fiscal year 2014. The following table provides a summary comparison of the County's governmental and business-type change in net position for fiscal years 2014 and 2013 as restated.

Flathead County's Change in Net Position						
	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues						
Charges for services	\$ 7,945,131	\$ 9,195,576	\$ 6,493,802	\$ 5,937,513	\$ 14,438,933	\$ 15,133,089
Operating grants & contributions	8,600,911	7,500,794	-	-	8,600,911	7,500,794
Capital grants & contributions	2,416,773	1,920,473	-	-	2,416,773	1,920,473
General revenues						
Property taxes	33,469,422	33,436,983	-	-	33,469,422	33,436,983
Licenses and permits	233,805	223,039	-	-	233,805	223,039
Unrestricted grants and contributions	5,866,490	7,316,046	30,000	-	5,896,490	7,316,046
Investment earnings	245,128	161,544	153,034	130,130	398,162	291,674
Intergovernmental agreements	5,000	-	-	30,000	5,000	30,000
Other revenues	2,197,726	1,618,478	225,882	245,456	2,423,608	1,863,934
Total revenues	<u>60,980,386</u>	<u>61,372,933</u>	<u>6,902,718</u>	<u>6,343,099</u>	<u>67,883,104</u>	<u>67,716,032</u>
Program expenses						
General government	12,700,528	12,346,457	-	-	12,700,528	12,346,457
Public safety	13,366,918	12,436,300	-	-	13,366,918	12,436,300
Public works	8,819,295	8,791,855	-	-	8,819,295	8,791,855
Public health	10,271,374	9,397,442	-	-	10,271,374	9,397,442
Social & economic services	4,347,833	4,106,691	-	-	4,347,833	4,106,691
Culture & recreation	3,899,213	3,596,546	-	-	3,899,213	3,596,546
Interest on long-term debt	516,227	586,904	-	-	516,227	586,904
Sheriff's Office Commissary	-	-	26,613	29,080	26,613	29,080
Solid Waste	-	-	4,264,915	4,278,820	4,264,915	4,278,820
FEC Improvement	-	-	7,479	-	7,479	-
Total expenses	<u>53,921,388</u>	<u>51,262,195</u>	<u>4,299,007</u>	<u>4,307,900</u>	<u>58,220,395</u>	<u>55,570,095</u>
Change in Net Position before Transfers	7,058,998	10,110,738	2,603,711	2,035,199	9,662,709	12,145,937
Transfers	4,000	4,000	(4,000)	(4,000)	-	-
Change in Net Position	<u>7,062,998</u>	<u>10,114,738</u>	<u>2,599,711</u>	<u>2,031,199</u>	<u>9,662,709</u>	<u>12,145,937</u>
Net Position - Beginning of Year as restated	98,796,165	88,681,427	30,365,152	28,333,953	129,161,317	117,015,380
Net Position - End of Year	<u>\$ 105,859,163</u>	<u>\$ 98,796,165</u>	<u>\$ 32,964,863</u>	<u>\$ 30,365,152</u>	<u>\$ 138,824,026</u>	<u>\$ 129,161,317</u>

Governmental Activities

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

the Justice Court; and the Clerk of Court function which maintains District Court records and certain grants related to State District Court. In 2014 general government expenses comprised 23.55% of all governmental activity expenses. Total general government expenses increased by \$354,071 from the prior year. This increase is attributed to increased personal service costs for cost of living, step, and longevity salary increases and related benefits.

Public Safety – The public safety function is comprised of the Sheriff’s Office including the Flathead County Detention Facility; the Office of Emergency Services; Flathead Search and Rescue; and North Valley Search and Rescue. Public safety expenses comprised 24.79% of all governmental activity expenses in 2014. Public safety expenses increased \$930,618 from the prior year. This increase is due primarily to increased personal service costs for cost of living, step and longevity salary increases and related benefits.

Public Works – The public works function includes the Road and Bridge funds, the Weed funds, the Junk Vehicle program and bike/trail funds. Public works expenses comprised 16.36% of all governmental activity expenses in 2014. Public works expenses increased \$27,440 from the prior year.

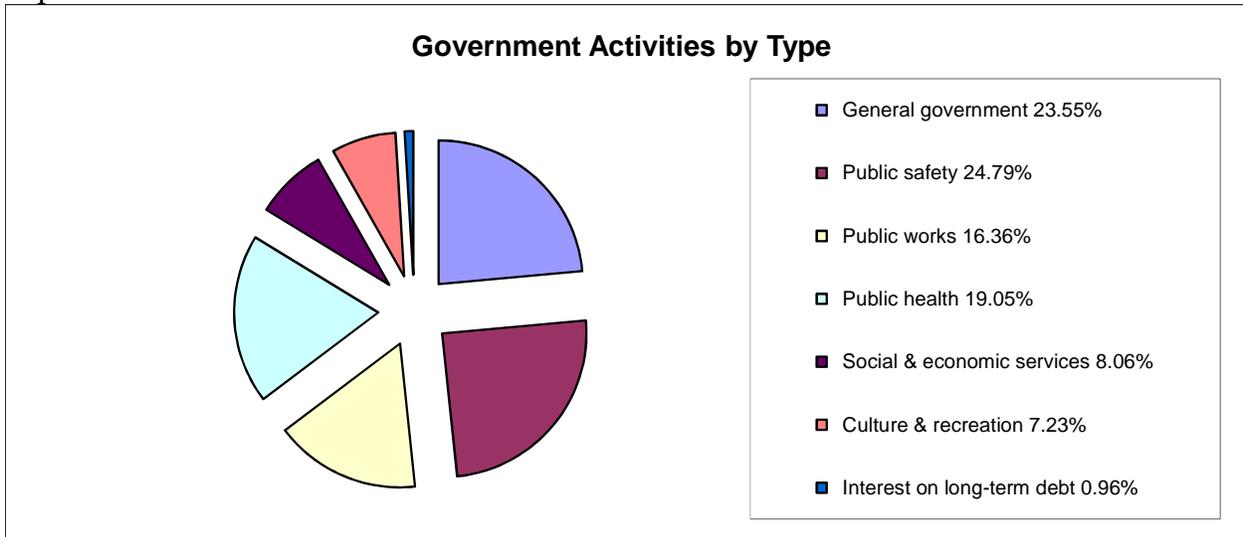
Public Health – The public health function is comprised of the Health Department, Emergency Medical Services and Animal Control. For 2014, public health expenses comprised 19.05% of all governmental activity expenses. Total public health expenses increased \$873,932 from the prior year. This increase is attributed to increased personal service costs for cost of living, step and longevity salary increases and related benefits.

Social & Economic Services – The social and economic services function includes those programs that address the social and economic needs of the citizens of Flathead County. It includes Poor, Aging, 4H/Extension, Family services, and Transportation programs. Social and Economic service expenses comprised 8.06% of all governmental activity expenses in 2014. These expenses increased by \$241,142 from the prior year. This increase is primarily due to increased personal service costs.

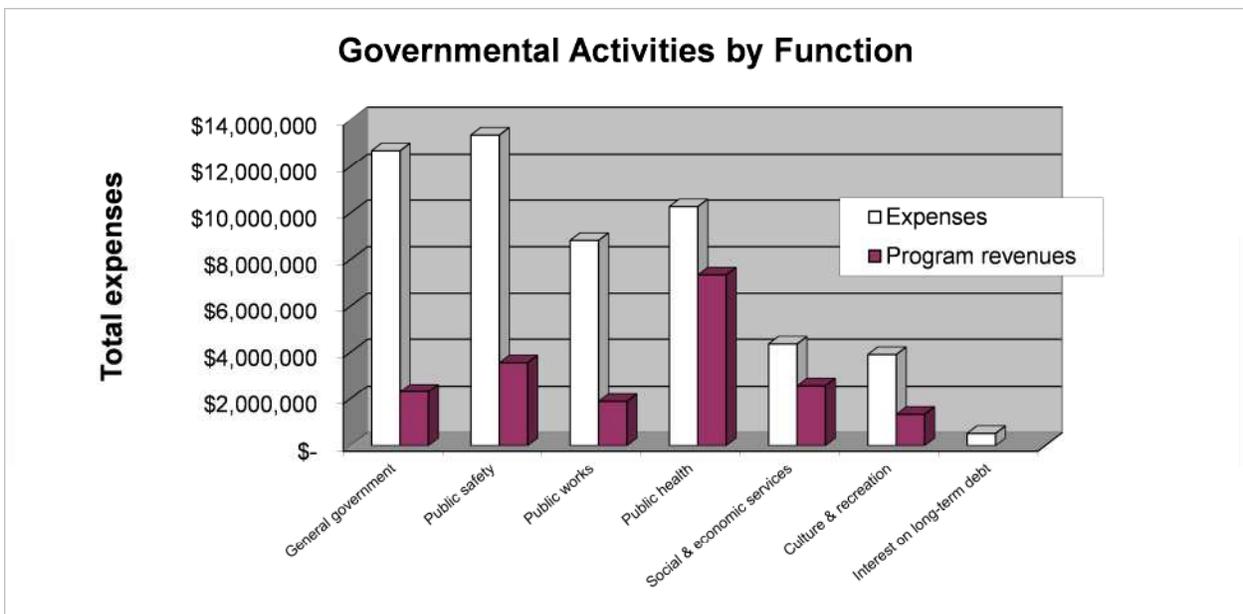
Culture & Recreation – The culture and recreation function includes the Northwest Montana Fair, the Library and the Park funds. Culture and recreation expenses comprised 7.23% of all governmental activities in 2014. Culture and recreation expenses increased \$302,667 from the prior year. This increase is due primarily to increased personal service costs.

Interest on Long Term Debt – The interest on long term debt comprised 0.96% of all governmental activities for 2014. The decrease of \$70,677 from the prior year was a result of refinancing our capital lease at a lower interest rate and paying down one million in principal.

The chart below shows all of the governmental 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 is generally the difference between total expenses and program revenue for each function:



Business-Type Activities

Total net position related to business-type activities increased by \$2,599,711 in 2014 compared to an increase of \$2,031,199 in 2013. The variance is due to increased services provided which resulted in more revenue.

Financial Analysis of the County's Funds

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

Governmental Funds

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

For the fiscal year ended June 30, 2014, the combined ending fund balances of Flathead County's governmental funds were \$38,376,540. This is an increase of \$2,932,939 over the prior year ending fund balance as restated. The nonspendable fund balance represents the portion that has already been spent on inventory and prepaid items. Of the \$23,895,522 restricted fund balance, 5.7% is restricted for repayment of debt, 24.1% is restricted for capital projects, 6.3% is to be used for general government, 20.8% is to be used for public safety, 16.9% is to be used for public works, and 18.5% is to be used for public health. The remaining functional restrictions represent 7.7% of the total restricted balance. All the restricted balances are either legislatively mandated or grant restricted. The County Board of Commissioners passed a resolution committing the remaining special revenue funds by function. For additional fund balance information, please see Note 14 of the financial statements.

Approximately \$2.5 million of the ending fund balance amount constitutes unassigned fund balance, which is available for current needs. Governmental funds rely primarily on property tax revenues. The County maintains a cash reserve to provide liquidity until tax revenue is received in November.

Flathead County has four major governmental funds: the General Fund, Road Fund, Sheriff Fund and PILT Fund.

General Fund - This is the chief operating fund of the County. At the end of the fiscal year 2014 unassigned fund balance of the general fund was \$2,540,404. Unassigned fund balance as a percentage of total fund expenditures can be used to measure the

liquidity of the funds – the higher the percentage the higher the liquidity. For fiscal year 2014, the unassigned fund balance represented 19.95% of total general fund expenditures including other financing uses compared to 42.97% for the previous year. The General fund accounts for many of the County's general and administrative services, such as legislative, judicial, financial, treasury, elections, facilities administration, and legal services. The fund balance decreased by \$1,597,774 during the current fiscal year. One million of this decrease was a result of paying down our capital lease. The remaining decrease of approximately \$600k was attributed to additional transfers to capital funds to fund planned future capital projects.

Road Fund - This fund is a special revenue fund used to account for the County's road maintenance and construction costs. At the end of the fiscal year 2014, the nonspendable fund balance represents inventory of \$1,443,201. For fiscal year 2014, the restricted for public works fund balance represented 45.5% of total road fund expenditures including other financing uses compared to 41.96% for the prior year. The fund balance increased by \$422,716 during the current fiscal year. This increase is a result of projects scheduled near the end of the fiscal year, but due to weather constraints, were not completed by year end.

Sheriff Fund - This fund is a special revenue fund used to account for the County's sheriff, dispatch, coroner and detention services. At the end of the fiscal year 2014 fund balance restricted for public safety was \$4,066,823. For fiscal year 2014, the restricted fund balance represented 41.81% of total public safety expenditures including other financing uses compared to 38.84% for the prior year. The fund balance increased by \$644,336 during the current fiscal year. There were salary savings of over \$400,000 due to turnover and delay in hiring new employees.

PILT Fund (Payment in Lieu of Taxes) - This fund is used to account for the PILT payment received from the federal government. The majority of the fund is used to fund public works costs. At the end of the fiscal year the committed fund balance was \$5,894,259 which represents an increase of \$1,050,730 over the prior year as restated. This increase was committed to prepare for potential funding loss in the public works function.

Flathead County General Fund Budget Highlights

Flathead County's budget is prepared on the basis of generally accepted accounting principles. During the year, the Board of County Commissioners amends the budget in accordance with state law. The original general fund expenditure budget including transfers out was \$9,900,249 and the final amended budget was \$13,125,816 an increase

of \$3,225,567. This large variance was a result from refinancing our \$3 million capital lease. Actual expenditures were \$12,731,707 including transfers out. Significant budget variances in the General fund include:

- Intergovernmental revenue was \$47k higher than anticipated due to receipt of additional entitlement dollars from the state.
- Charges for services were \$113k higher. The amended budget was reduced due to the poor economy; however actuals came in higher than anticipated.
- Fines and forfeitures from Justice Court were over \$50k less than anticipated.
- Legal counsel (general government) was approximately \$50k less as a result of out-of-court settlements.
- Salary survey professional services (general government) were \$40k less than anticipated due to internal analysis instead of consulting.
- HVAC professional services (general government) were \$42k less than anticipated due to negotiation of a new contract.
- Capital outlay purchases were \$180k less than anticipated. Some projects were scrapped or delayed until next year.
- There was some variance in final payoff numbers of principal and interest for the capital lease. The net decrease was about \$50k.

Business-type Funds

The focus of the County's business-type funds is to provide information similar to private-sector businesses. The County maintains two business-type funds, the Solid Waste Fund and the Sheriff's Office Commissary. The Solid Waste fund manages the County's solid waste operation north of Kalispell and satellite operations around the County. This fund is considered a major fund since it meets the criteria for major funds.

Capital Assets and Debt Administration

Capital Assets

Flathead County's capital assets consist of land, buildings, improvements, infrastructure, equipment, and machinery. Infrastructure assets placed in service in 2007 and after are reported in capital assets. The County's investment in capital assets (net of accumulated depreciation and outstanding debt) was \$60,483,425 at June 30, 2014 for governmental activities and \$15,494,583 for business-type activities.

Significant activity in capital assets for fiscal year 2014 includes:

- Solid Waste purchased property of over \$2 Million for future landfill expansion.
- Road additions were just over \$1 Million

- Land was donated as an addition to Herron Park with a value of over \$700k.
- An armored vehicle was donated at a value of \$662k.
- A building was purchased and improved as an expansion of the County campus for a value of approximately \$580k.
- Two additional container sites for Solid Waste at an approximate cost of \$630k were completed.
- Solid Waste purchased a 2015 Peterbuilt 320 for \$260k
- A Rural Subdivision Improvement District (RSID) was completed at a cost of \$217k.
- A welding bay addition was completed for our Road department at a cost of over \$250k.
- A simulcast project was completed for our Office of Emergency Services at a cost of almost \$200k.
- Road department purchased a mechanical sweeper for \$271k.

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

Long-term Debt

Flathead County's long-term debt totaled \$22,045,852 at June 30, 2014. Overall, total debt decreased by \$1,188,027. The composition of the overall decrease included a decrease of principal payments of \$1,771,605, an increase of \$254,678 in the liability for closure and post-closure care costs, an increase of \$293,028 in the compensated absences liability and an increase in other post-employment benefits liability of \$35,872.

The following table shows outstanding debt by type:

Special Assessment Bonds	\$ 2,437,140
Intercap Loan Debt-Special Assessment	75,949
Intercap Loan Debt-General Fund	2,000,000
General Obligation Bonds payable	5,985,000
Contracted debt	56,160
Compensated Absences liability	3,292,406
Other Post Employment Benefits liability	241,033
Closure and post-closure liability	7,958,164
	<u>\$ 22,045,852</u>

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

Economic Factors and Fiscal Year 2015 Budget

Flathead County is a First Class county with three incorporated cities. Flathead County is the major trade and service center in northwestern Montana. The County is Montana's fourth most populous county with approximately 90,928 residents in 2010 according to the U.S. Census Bureau, an increase of 22.1% over the 2000 Census estimate. The unemployment rate for the County was 5.7% in 2014 compared to 7% in 2013. The tourism industry is an important source of economic activity for the area as well as agriculture activities.

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

Other fiscal year 2015 budget items worth noting:

- The overall budget for County funds provides for estimated revenues of \$96.9 million, budgeted expenditures of \$102 million resulting in a projected ending cash balance of \$50 million for all funds.
- The overall budget includes \$16 million in capital spending and an additional \$16 million funding for future capital purchases.
- There is a cost of living adjustment of 1.5% for most County employees. In addition the budget will fund longevity (either 1.0% for public safety employees as per state law or .5% for all other county employees after 5 years employment) and STEP increases provided by county policies and union contracts. The employer and employee contribution to health care cost remained the same.
- All of the voted levies were approved at their maximum levels in this budget except for the Mosquito fund (reduced by .5 mills). The General Obligation Bond Debt Service voted levy amount was determined by the amount of principal and interest payments due in accordance with the bond covenants. In addition, 1.69 mills were recaptured from previous years to start saving for a future expansion of a County Jail.
- We expected to see significantly lower valuation numbers from new construction due to the economic slowdown and this did in fact materialize. Our valuation growth was approximately 2%, significantly lower than in previous years.

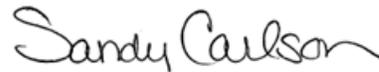
Contacting the County's Financial Management

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

Respectfully submitted,



Mike Pence
County Administrator



Sandy Carlson
Finance Director

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BASIC FINANCIAL STATEMENTS

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Flathead County, Montana
Statement of Net Position
June 30, 2014

	Primary Government			Component Unit
	Governmental Activities	Business- type Activities	Total	Flathead Emergency Communication Center
Assets				
Current assets:				
Cash and investments	\$ 44,319,308	\$ 18,531,720	\$ 62,851,028	\$ 1,609,509
Taxes and assessments receivable, net	3,064,358	365,143	3,429,501	-
Accounts receivable, net	601,008	98,799	699,807	3,552
Interest receivable	103,885	55,349	159,234	3,446
Due from other governments	1,550,115	-	1,550,115	-
Prepaid expenses	7,949	-	7,949	-
Inventory	1,578,894	-	1,578,894	-
Total current assets	51,225,517	19,051,011	70,276,528	1,616,507
Noncurrent assets:				
Restricted cash and investments	7,854	6,981,841	6,989,695	-
Capital assets - land	8,651,486	3,706,669	12,358,155	-
Capital assets - construction in progress	2,748,102	97,346	2,845,448	133,896
Capital assets - net of depreciation	59,638,086	11,690,568	71,328,654	362,472
Special assessments receivable	2,321,659	-	2,321,659	-
Total noncurrent assets	73,367,187	22,476,424	95,843,611	496,368
Total Assets	\$ 124,592,704	\$ 41,527,435	\$ 166,120,139	\$ 2,112,875
Liabilities				
Current liabilities				
Accounts payable	\$ 2,744,057	\$ 375,400	\$ 3,119,457	\$ 100,547
Accrued interest payable	157,724	-	157,724	-
Accrued payroll	1,292,198	57,211	1,349,409	81,139
Due to other governments	392,496	-	392,496	-
Current portion of long-term capital liabilities	588,777	-	588,777	-
Current portion of compensated absences payable	2,348,208	121,097	2,469,305	130,865
Unearned revenue	156,175	-	156,175	-
Total current liabilities	7,679,635	553,708	8,233,343	312,551
Noncurrent liabilities:				
Deposits payable	75,000	-	75,000	-
Landfill closure postclosure liability	-	7,958,164	7,958,164	-
Noncurrent portion of long-term capital liabilities	9,965,472	-	9,965,472	-
Noncurrent portion of compensated absences	782,736	40,365	823,101	43,621
Noncurrent portion of OPEB liability	230,698	10,335	241,033	17,580
Total noncurrent liabilities	11,053,906	8,008,864	19,062,770	61,201
Total Liabilities	18,733,541	8,562,572	27,296,113	373,752
Net Position				
Net investment in capital assets	60,483,425	15,494,583	75,978,008	496,368
Restricted for:				
General government	2,622,131	-	2,622,131	-
Public safety	5,893,605	-	5,893,605	21,029
Public works	4,455,636	-	4,455,636	-
Public health	4,564,198	-	4,564,198	-
Social & economic services	891,539	-	891,539	-
Culture & recreation	1,179,167	-	1,179,167	-
Capital projects	5,754,068	-	5,754,068	-
Debt service	3,929,449	-	3,929,449	-
Unrestricted	16,085,945	17,470,280	33,556,225	1,221,696
Total Net Position	105,859,163	32,964,863	138,824,026	1,739,093
Total Liabilities and Net Position	\$ 124,592,704	\$ 41,527,435	\$ 166,120,139	\$ 2,112,845

See accompanying notes to the financial statements

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Flathead County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Flathead Emergency Communication Center
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 12,700,528	\$ 1,808,523	\$ 491,064	\$ -	\$ (10,400,941)	\$ -	\$ (10,400,941)	
Public safety	13,366,918	438,728	2,452,126	658,000	(9,818,064)	-	(9,818,064)	
Public works	8,819,295	337,015	181,332	1,358,773	(6,942,175)	-	(6,942,175)	
Public health	10,271,374	4,383,780	2,956,349	-	(2,931,245)	-	(2,931,245)	
Social and Economic services	4,347,833	113,549	2,458,401	-	(1,775,883)	-	(1,775,883)	
Culture and recreation	3,899,213	863,536	61,639	400,000	(2,574,038)	-	(2,574,038)	
Interest and Fiscal Charges	516,227	-	-	-	(516,227)	-	(516,227)	
Total Governmental Activities	<u>53,921,388</u>	<u>7,945,131</u>	<u>8,600,911</u>	<u>2,416,773</u>	<u>(34,958,573)</u>	-	<u>(34,958,573)</u>	
Business-type activities:								
Sheriff's Office Commissary	26,613	75,421	-	-	-	48,808	48,808	
Solid Waste/Landfill	4,264,915	6,418,381	-	-	-	2,153,466	2,153,466	
FEC Improvement Fund	7,479	-	-	-	-	(7,479)	(7,479)	
Total Business-Type Activities	<u>4,299,007</u>	<u>6,493,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,194,795</u>	<u>2,194,795</u>	
Total Primary Government	<u>\$ 58,220,395</u>	<u>\$ 14,438,933</u>	<u>\$ 8,600,911</u>	<u>\$ 2,416,773</u>	<u>(34,958,573)</u>	<u>2,194,795</u>	<u>(32,763,778)</u>	
Component Units:								
Flathead Emergency Communication Center	\$ 2,643,600	\$ -	\$ -	\$ -				\$ (2,643,600)
Total component units	<u>\$ 2,643,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>(2,643,600)</u>
General revenues:								
Property taxes for general purposes					33,469,422	-	33,469,422	-
Permits & Licenses					233,805	-	233,805	-
Unrestricted grants and contributions					5,866,490	30,000	5,896,490	668,337
Unrestricted investment earnings					245,128	153,034	398,162	7,413
Miscellaneous					2,197,726	225,882	2,423,608	14,678
Intergovernmental Agreements					5,000	-	5,000	2,169,404
Transfers - net					<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>
Total General Revenues and Transfers					<u>42,021,571</u>	<u>404,916</u>	<u>42,426,487</u>	<u>2,859,832</u>
Change in Net Position					<u>7,062,998</u>	<u>2,599,711</u>	<u>9,662,709</u>	<u>216,232</u>
Net Position - Beginning of Year					96,697,377	30,365,152	127,062,529	1,522,861
Restatements					2,098,788	-	2,098,788	-
Net Position - Beginning of Year - restated					<u>98,796,165</u>	<u>30,365,152</u>	<u>129,161,317</u>	<u>1,522,861</u>
Net Position - End of Year					<u>\$ 105,859,163</u>	<u>\$ 32,964,863</u>	<u>\$ 138,824,026</u>	<u>\$ 1,739,093</u>

See accompanying notes to the financial statements

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Flathead County, Montana
Balance Sheet
Governmental Funds
June 30, 2014

	Major Funds				Other Governmental Funds	Total Governmental Funds
	General	2110 Road	2300 Sheriff	2901 PILT		
Assets						
Current Assets:						
Cash and investments	\$ 2,563,846	\$ 3,738,356	\$ 4,340,033	\$ 5,843,669	\$ 22,308,361	\$ 38,794,265
Taxes and assessments receivable, net	515,733	319,365	813,174	-	1,416,086	3,064,358
Accounts receivable, net	39,997	-	42,218	-	518,793	601,008
Current portion of advances to other funds	-	-	-	19,896	-	19,896
Interest receivable	72,932	-	-	-	18,967	91,899
Due from other funds	472,103	-	-	-	57,549	529,652
Due from other governments	109,302	8,712	-	-	1,432,101	1,550,115
Prepaid expenditures	5,924	-	-	-	2,025	7,949
Inventories	-	1,443,201	-	-	135,693	1,578,894
Total Current Assets	3,779,837	5,509,634	5,195,425	5,863,565	25,889,575	46,238,036
Noncurrent Assets:						
Restricted cash and investments	-	-	-	-	7,854	7,854
Noncurrent portion of advances to other funds	-	-	-	30,694	-	30,694
Special assessments receivable	-	-	-	-	2,321,659	2,321,659
Total Noncurrent Assets	-	-	-	30,694	2,329,513	2,360,207
Total Assets	\$ 3,779,837	\$ 5,509,634	\$ 5,195,425	\$ 5,894,259	\$ 28,219,088	\$ 48,598,243
Liabilities						
Current liabilities:						
Accounts payable	\$ 418,222	\$ 604,394	\$ 86,889	\$ -	\$ 1,138,175	\$ 2,247,680
Accrued payroll	226,616	108,388	228,551	-	728,643	1,292,198
Due to other funds	-	-	-	-	529,652	529,652
Due to other governments	-	-	-	-	392,496	392,496
Unearned revenue	-	-	-	-	156,175	156,175
Current portion of advances from other funds	-	-	-	-	19,896	19,896
Total Current Liabilities	644,838	712,782	315,440	-	2,965,037	4,638,097
Noncurrent liabilities						
Deposits payable	-	-	-	-	75,000	75,000
Noncurrent portion of advances from other funds	-	-	-	-	30,694	30,694
Total noncurrent Liabilities	-	-	-	-	105,694	105,694
Total Liabilities	644,838	712,782	315,440	-	3,070,731	4,743,791
Deferred Inflows of Resources						
Unavailable revenue-taxes & special assessments	588,671	319,365	813,162	-	3,756,714	5,477,912
Total Deferred Inflows of Resources	588,671	319,365	813,162	-	3,756,714	5,477,912
Fund Balance						
Nonspendable:						
Inventories	\$ -	\$ 1,443,201	\$ -	\$ -	\$ 135,693	\$ 1,578,894
Prepaid expenditures	5,924	-	-	-	2,025	7,949
Restricted for:						
General government	-	-	-	-	1,503,714	1,503,714
Public safety	-	-	4,066,823	-	913,416	4,980,239
Public works	-	3,034,286	-	-	999,819	4,034,105
Public health	-	-	-	-	4,423,622	4,423,622
Social & economic services	-	-	-	-	843,875	843,875
Culture & recreation	-	-	-	-	1,000,648	1,000,648
Debt service	-	-	-	-	1,355,251	1,355,251
Capital projects	-	-	-	-	5,754,068	5,754,068
Committed for:						
General government	-	-	-	-	2,347,749	2,347,749
Public safety	-	-	-	-	888,310	888,310
Public works	-	-	-	5,894,259	-	5,894,259
Public health	-	-	-	-	96,953	96,953
Social & economic services	-	-	-	-	432,294	432,294
Culture & recreation	-	-	-	-	36,551	36,551
Capital projects	-	-	-	-	696,163	696,163
Unassigned	2,540,404	-	-	-	(38,508)	2,501,896
Total Fund Balance	2,546,328	4,477,487	4,066,823	5,894,259	21,391,643	38,376,540
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3,779,837	\$ 5,509,634	\$ 5,195,425	\$ 5,894,259	\$ 28,219,088	\$ 48,598,243

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net position
June 30, 2014

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

Total Fund Balances - Governmental Funds	\$	38,376,540
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		71,037,674
Other assets are not available for current-period expenditures and, therefore are deferred in the funds.		5,477,912
An internal service fund is used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.		5,040,652
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		(13,685,193)
Net other post employment benefit obligation reported in the statement of net position do not require the use of current financial resources and are not reported as liabilities in government funds until actually due.		(230,698)
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.		(157,724)
Net position of governmental activities	\$	<u>105,859,163</u>

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenue, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

	<u>Major Funds</u>				<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Road</u>	<u>Sheriff</u>	<u>PILT</u>		
Revenues:						
Property Taxes and Assessments	\$ 5,473,862	\$ 3,695,934	\$ 8,720,477	\$ -	\$ 15,587,402	\$ 33,477,675
Licenses and Permits	127,107	16,052	-	-	91,096	234,255
Intergovernmental Revenue	1,475,604	2,032,450	482,233	2,415,181	9,312,099	15,717,567
Charges for Services	1,099,771	200,670	334,121	-	5,774,654	7,409,216
Fines and Forfeitures	468,655	-	7,544	-	85,338	561,537
Miscellaneous Revenue	228,020	18,761	682,495	216	1,530,990	2,460,482
Investment Earnings	138,968	62	96	-	41,058	180,184
Total Revenues	<u>9,011,987</u>	<u>5,963,929</u>	<u>10,226,966</u>	<u>2,415,397</u>	<u>32,422,637</u>	<u>60,040,916</u>
Expenditures:						
Current Operations:						
General Government	6,871,285	-	113,571	-	3,387,808	10,372,664
Public Safety	300,205	-	7,988,144	-	3,906,394	12,194,743
Public Works	755	4,332,504	-	-	2,877,233	7,210,492
Public Health	532,233	-	188,278	-	9,203,323	9,923,834
Social and Economic Services	152,047	-	-	-	3,633,744	3,785,791
Culture and Recreation	1,334	-	-	-	3,656,175	3,657,509
Debt Service:						
Principal	3,104,665	-	-	-	737,140	3,841,805
Interest and Fiscal Charges	175,065	-	-	-	348,587	523,652
Capital Outlay	195,713	815,662	1,011,698	499,337	4,439,966	6,962,376
Miscellaneous	21,911	-	-	-	787,726	809,637
Total Expenditures	<u>11,355,213</u>	<u>5,148,166</u>	<u>9,301,691</u>	<u>499,337</u>	<u>32,978,096</u>	<u>59,282,503</u>
Excess (deficiency) of Revenues over (under) Expenditures	(2,343,226)	815,763	925,275	1,916,060	(555,459)	758,413
Other Financing Sources (Uses):						
Transfers in	36,060	1,127,653	98,581	-	6,011,636	7,273,930
Transfers (out)	(1,376,494)	(1,520,700)	(426,260)	(865,330)	(3,081,146)	(7,269,930)
Issuance of general long term debt	2,070,200	-	-	-	-	2,070,200
Proceeds from the sale of general capital assets	15,686	-	46,740	-	37,900	100,326
Total Other Financing Sources and Uses	<u>745,452</u>	<u>(393,047)</u>	<u>(280,939)</u>	<u>(865,330)</u>	<u>2,968,390</u>	<u>2,174,526</u>
Net Change in Fund Balances	(1,597,774)	422,716	644,336	1,050,730	2,412,931	2,932,939
Fund Balances - Beginning of Year	4,144,102	4,054,771	3,422,487	2,666,784	18,978,712	33,266,856
Restatements	-	-	-	2,176,745	-	2,176,745
Fund Balances - End of Year	<u>\$ 2,546,328</u>	<u>\$ 4,477,487</u>	<u>\$ 4,066,823</u>	<u>\$ 5,894,259</u>	<u>\$ 21,391,643</u>	<u>\$ 38,376,540</u>

See accompanying notes to the financial statements

Flathead County, Montana
Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

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

Net change in fund balances - total governmental funds	\$ 2,932,939
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
- Capital assets purchased or constructed	6,962,376
- Depreciation expense	(4,363,824)
<p>In the statement of activities, the loss or gain on the sale or disposal of capital assets is recognized. The governmental funds recognize only the proceeds from the sale of these assets.</p>	
- Proceeds from the sale of capital assets	100,326
- Loss on the disposal of capital assets	(100,326)
<p>Property taxes and RSID revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>	
	(8,254)
<p>Investment earnings in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>	
	36,098
<p>The increase in expenses due to the increase in the liability for compensated absences reported in the statement of activities does not consume current financial resources and, therefore, is not reported in the governmental funds.</p>	
	(285,729)
<p>The increase in expenses due to the increase in the liability for post employment benefits reported in the statement of activities does not consume current financial resources and, therefore, is not reported in the governmental funds.</p>	
	(34,334)
<p>The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>	
- Issuance of debt	(2,070,200)
- Principal payments on long-term debt	3,841,805
- Accrued interest on long-term debt	7,425
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service fund is reported with the governmental activities on the government-wide statement of activities.</p>	
	44,696
Change in net position of governmental activities	\$ 7,062,998

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Commissioners (201)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	200	200
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
Expenditures				
Current				
General Government				
Personal Services	376,154	376,154	376,773	619
Operations	39,680	48,180	58,138	9,958
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>415,834</u>	<u>424,334</u>	<u>434,911</u>	<u>10,577</u>
Excess (deficiency) of revenue over expenditures	(415,834)	(424,334)	(434,711)	(10,377)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(14,556)	(14,556)	(14,556)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(14,556)</u>	<u>(14,556)</u>	<u>(14,556)</u>	<u>-</u>
Net change in fund balance	<u>\$ (430,390)</u>	<u>\$ (438,890)</u>	<u>\$ (449,267)</u>	<u>\$ (10,377)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Clerk & Recorder (202)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	750,250	550,250	584,509	34,259
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	700	700
Investment Earnings	-	-	-	-
Total Revenue	<u>750,250</u>	<u>550,250</u>	<u>585,209</u>	<u>34,959</u>
Expenditures				
Current				
General Government				
Personal Services	334,917	334,917	326,910	(8,007)
Operations	66,166	66,166	63,499	(2,667)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	1,334	1,334
Operations	1,000	1,000	-	(1,000)
Debt Service				
Prinicipal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>402,083</u>	<u>402,083</u>	<u>391,743</u>	<u>(10,340)</u>
Excess (deficiency) of revenue over expenditures	348,167	148,167	193,466	45,299
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(2,799)	(2,799)	(2,799)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(2,799)</u>	<u>(2,799)</u>	<u>(2,799)</u>	<u>-</u>
Net change in fund balance	<u>\$ 345,368</u>	<u>\$ 145,368</u>	<u>\$ 190,667</u>	<u>\$ 45,299</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	46,000	46,000	48,883	2,883
Intergovernmental	-	-	-	-
Charges for services	187,000	187,000	255,991	68,991
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	414	414
Investment Earnings	116,992	116,992	138,900	21,908
Total Revenue	349,992	349,992	444,188	94,196
Expenditures				
Current				
General Government				
Personal Services	725,781	725,781	705,566	(20,215)
Operations	199,961	199,961	212,358	12,397
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Prinicipal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	925,742	925,742	917,924	(7,818)
Excess (deficiency) of revenue over expenditures	(575,750)	(575,750)	(473,736)	102,014
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(13,559)	(13,559)	(13,559)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(13,559)	(13,559)	(13,559)	-
Net change in fund balance	\$ (589,309)	\$ (589,309)	\$ (487,295)	\$ 102,014

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Tax Appeal Board (205)		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	2,799	2,799	2,113	(686)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>2,799</u>	<u>2,799</u>	<u>2,113</u>	<u>(686)</u>
Expenditures				
Current				
General Government				
Personal Services	2,839	2,839	2,108	(731)
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>2,839</u>	<u>2,839</u>	<u>2,108</u>	<u>(731)</u>
Excess (deficiency) of revenue over expenditures	(40)	(40)	5	45
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (40)</u>	<u>\$ (40)</u>	<u>\$ 5</u>	<u>\$ 45</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	GIS (206)		Actual	Over (under) Final Budget
	Budgeted Amounts			
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	11,000	11,000	16,134	5,134
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	12	12
Investment Earnings	-	-	-	-
Total Revenue	11,000	11,000	16,146	5,146
Expenditures				
Current				
General Government				
Personal Services	227,591	227,591	228,041	450
Operations	34,094	34,094	26,651	(7,443)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	261,685	261,685	254,692	(6,993)
Excess (deficiency) of revenue over expenditures	(250,685)	(250,685)	(238,546)	12,139
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(8,105)	(8,105)	(8,105)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(8,105)	(8,105)	(8,105)	-
Net change in fund balance	\$ (258,790)	\$ (258,790)	\$ (246,651)	\$ 12,139

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Plat Room/Surveyor (207)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	22,000	19,375	24,937	5,562
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	22,000	19,375	24,937	5,562
Expenditures				
Current				
General Government				
Personal Services	203,782	203,782	203,795	13
Operations	27,620	27,620	21,198	(6,422)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	231,402	231,402	224,993	(6,409)
Excess (deficiency) of revenue over expenditures	(209,402)	(212,027)	(200,056)	11,971
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,962)	(1,962)	(1,962)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,962)	(1,962)	(1,962)	-
Net change in fund balance	\$ (211,364)	\$ (213,989)	\$ (202,018)	\$ 11,971

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	County Attorney (210) Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	95,393	85,393	85,153	(240)
Fines and forfeitures	10,000	10,000	14,006	4,006
Other revenue				
Miscellaneous	-	-	231	231
Investment Earnings	-	-	-	-
Total Revenue	<u>105,393</u>	<u>95,393</u>	<u>99,390</u>	<u>3,997</u>
Expenditures				
Current				
General Government				
Personal Services	1,041,567	1,041,567	964,807	(76,760)
Operations	236,348	236,348	125,485	(110,863)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,277,915</u>	<u>1,277,915</u>	<u>1,090,292</u>	<u>(187,623)</u>
 Excess (deficiency) of revenue over expenditures	 (1,172,522)	 (1,182,522)	 (990,902)	 191,620
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(12,873)	(12,873)	(12,873)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(12,873)</u>	<u>(12,873)</u>	<u>(12,873)</u>	<u>-</u>
 Net change in fund balance	 <u>\$ (1,185,395)</u>	 <u>\$ (1,195,395)</u>	 <u>\$ (1,003,775)</u>	 <u>\$ 191,620</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Justice Court (211)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	4,542	4,542	3,990	(552)
Intergovernmental	-	-	-	-
Charges for services	1,500	1,500	273	(1,227)
Fines and forfeitures	478,985	478,985	424,496	(54,489)
Other revenue				
Miscellaneous	1,801	1,801	573	(1,228)
Investment Earnings	-	-	-	-
Total Revenue	<u>486,828</u>	<u>486,828</u>	<u>429,332</u>	<u>(57,496)</u>
Expenditures				
Current				
General Government				
Personal Services	421,968	421,968	410,957	(11,011)
Operations	53,422	53,422	40,925	(12,497)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>475,390</u>	<u>475,390</u>	<u>451,882</u>	<u>(23,508)</u>
Excess (deficiency) of revenue over expenditures	11,438	11,438	(22,550)	(33,988)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(38,000)	(38,000)	(31,578)	6,422
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(38,000)</u>	<u>(38,000)</u>	<u>(31,578)</u>	<u>6,422</u>
Net change in fund balance	<u>\$ (26,562)</u>	<u>\$ (26,562)</u>	<u>\$ (54,128)</u>	<u>\$ (27,566)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Maintenance - Cty Buildings (213)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	3,500	3,500	12,721	9,221
Investment Earnings	-	-	-	-
Total Revenue	<u>3,500</u>	<u>3,500</u>	<u>12,721</u>	<u>9,221</u>
Expenditures				
Current				
General Government				
Personal Services	434,522	434,522	448,729	14,207
Operations	511,884	511,884	615,849	103,965
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	98,100	261,100	118,013	(143,087)
Miscellaneous	-	-	-	-
Total Expenditures	<u>1,044,506</u>	<u>1,207,506</u>	<u>1,182,591</u>	<u>(24,915)</u>
Excess (deficiency) of revenue over expenditures	(1,041,006)	(1,204,006)	(1,169,870)	34,136
Other financing sources (uses)				
Transfers in	-	163,000	-	(163,000)
Transfers (out)	(301,174)	(301,174)	(300,847)	327
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	10,000	10,000
Total other financing sources (uses)	<u>(301,174)</u>	<u>(138,174)</u>	<u>(290,847)</u>	<u>(152,673)</u>
Net change in fund balance	<u>\$ (1,342,180)</u>	<u>\$ (1,342,180)</u>	<u>\$ (1,460,717)</u>	<u>\$ (118,537)</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Elections (214)		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	25,000	25,000	30,663	5,663
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	798	798
Investment Earnings	-	-	-	-
Total Revenue	25,000	25,000	31,461	6,461
Expenditures				
Current				
General Government				
Personal Services	166,048	166,048	139,736	(26,312)
Operations	237,860	237,860	225,402	(12,458)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	16,025	16,025	14,040	(1,985)
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	87,125	87,125	77,700	(9,425)
Miscellaneous	-	-	-	-
Total Expenditures	507,058	507,058	456,878	(50,180)
Excess (deficiency) of revenue over expenditures	(482,058)	(482,058)	(425,417)	56,641
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,599)	(1,599)	(1,599)	-
Issuance of general long term debt	80,125	70,200	70,200	-
Proceeds on sale of capital assets	7,000	-	-	-
Total other financing sources (uses)	85,526	68,601	68,601	-
Net change in fund balance	\$ (396,532)	\$ (413,457)	\$ (356,816)	\$ 56,641

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Human Resources (215)		Actual	Over (under) Final Budget
	Budgeted Amounts			
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Current				
General Government				
Personal Services	110,298	111,598	111,304	(294)
Operations	63,920	62,620	46,968	(15,652)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principial	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	174,218	174,218	158,272	(15,946)
Excess (deficiency) of revenue over expenditures	(174,218)	(174,218)	(158,272)	15,946
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(654)	(654)	(654)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(654)	(654)	(654)	-
Net change in fund balance	\$ (174,872)	\$ (174,872)	\$ (158,926)	\$ 15,946

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Animal Control (217)		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	21,000	21,000	23,784	2,784
Intergovernmental	-	-	-	-
Charges for services	78,000	78,000	61,821	(16,179)
Fines and forfeitures	32,000	32,000	30,153	(1,847)
Other revenue				
Miscellaneous	-	-	2,640	2,640
Investment Earnings	-	-	-	-
Total Revenue	131,000	131,000	118,398	(12,602)
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	220,230	220,230	207,717	(12,513)
Operations	182,046	182,046	190,433	8,387
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	402,276	402,276	398,150	(4,126)
Excess (deficiency) of revenue over expenditures	(271,276)	(271,276)	(279,752)	(8,476)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,308)	(1,308)	(1,635)	(327)
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,308)	(1,308)	(1,635)	(327)
Net change in fund balance	\$ (272,584)	\$ (272,584)	\$ (281,387)	\$ (8,803)

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Office of Emergency Services (221)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	73,919	165,812	115,333	(50,479)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	16,883	16,883
Investment Earnings	-	-	-	-
Total Revenue	73,919	165,812	132,216	(33,596)
Expenditures				
Current				
General Government				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Safety				
Personal Services	102,157	102,157	98,899	(3,258)
Operations	146,294	238,187	151,306	(86,881)
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	248,451	340,344	250,205	(90,139)
Excess (deficiency) of revenue over expenditures	(174,532)	(174,532)	(117,989)	56,543
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(25,421)	(27,421)	(27,421)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	(25,421)	(27,421)	(27,421)	-
Net change in fund balance	\$ (199,953)	\$ (201,953)	\$ (145,410)	\$ 56,543

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Supt. Of Schools (236)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	28,772	28,772	28,772	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>28,772</u>	<u>28,772</u>	<u>28,772</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	146,432	146,432	146,563	131
Operations	12,693	12,693	6,133	(6,560)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principial	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>159,125</u>	<u>159,125</u>	<u>152,696</u>	<u>(6,429)</u>
Excess (deficiency) of revenue over expenditures	(130,353)	(130,353)	(123,924)	6,429
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(8,331)	(8,331)	(8,331)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(8,331)</u>	<u>(8,331)</u>	<u>(8,331)</u>	<u>-</u>
Net change in fund balance	<u>\$ (138,684)</u>	<u>\$ (138,684)</u>	<u>\$ (132,255)</u>	<u>\$ 6,429</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Information Technology (244)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	3,329	3,329
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	128,225	128,225	126,940	(1,285)
Investment Earnings	-	-	-	-
Total Revenue	<u>128,225</u>	<u>128,225</u>	<u>130,269</u>	<u>2,044</u>
Expenditures				
Current				
General Government				
Personal Services	672,877	665,877	663,529	(2,348)
Operations	174,518	181,518	138,635	(42,883)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	27,500	27,500	-	(27,500)
Miscellaneous	-	-	-	-
Total Expenditures	<u>874,895</u>	<u>874,895</u>	<u>802,164</u>	<u>(72,731)</u>
Excess (deficiency) of revenue over expenditures	(746,670)	(746,670)	(671,895)	74,775
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(306,652)	(306,652)	(307,088)	(436)
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(306,652)</u>	<u>(306,652)</u>	<u>(307,088)</u>	<u>(436)</u>
Net change in fund balance	<u>\$ (1,053,322)</u>	<u>\$ (1,053,322)</u>	<u>\$ (978,983)</u>	<u>\$ 74,339</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Finance (1000)		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General Government				
Personal Services	261,149	261,149	261,616	467
Operations	131,685	131,685	106,291	(25,394)
Public Safety				
Personal Services	-	-	-	-
Operations	-	-	-	-
Public Works				
Personal Services	-	-	-	-
Public Health				
Personal Services	-	-	-	-
Operations	-	-	-	-
Social and Economic Services				
Operations	-	-	-	-
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principial	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>392,834</u>	<u>392,834</u>	<u>367,907</u>	<u>(24,927)</u>
Excess (deficiency) of revenue over expenditures	(392,834)	(392,834)	(367,907)	24,927
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(3,635)	(3,635)	(3,635)	-
Issuance of general long term debt	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(3,635)</u>	<u>(3,635)</u>	<u>(3,635)</u>	<u>-</u>
Net change in fund balance	<u>\$ (396,469)</u>	<u>\$ (396,469)</u>	<u>\$ (371,542)</u>	<u>\$ 24,927</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014
Non - Departmental (200)

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ 5,468,366	\$ 5,468,366	\$ 5,473,862	\$ 5,496
Licenses and Permits	51,500	51,500	50,250	(1,250)
Intergovernmental	1,219,068	1,259,731	1,358,158	98,427
Charges for services	-	-	8,190	8,190
Fines and forfeitures	-	-	-	-
Other revenue				
Miscellaneous	50,000	50,000	66,108	16,108
Investment Earnings	-	-	68	68
Total Revenue	<u>6,788,934</u>	<u>6,829,597</u>	<u>6,956,636</u>	<u>127,039</u>
Expenditures				
Current				
General Government				
Personal Services	-	-	115,819	115,819
Operations	69,100	69,100	77,500	8,400
Public Safety				
Personal Services	-	-	-	-
Operations	25,000	25,000	50,000	25,000
Public Works				
Personal Services	-	-	755	755
Public Health				
Personal Services	-	-	-	-
Operations	125,000	125,000	134,083	9,083
Social and Economic Services				
Operations	147,677	147,677	152,047	4,370
Culture and Recreation				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principial	159,928	3,159,928	3,090,625	(69,303)
Interest and Fiscal Charges	142,984	142,984	175,065	32,081
Capital Outlay	-	-	-	-
Miscellaneous	14,000	14,000	21,911	7,911
Total Expenditures	<u>683,689</u>	<u>3,683,689</u>	<u>3,817,805</u>	<u>134,116</u>
Excess (deficiency) of revenue over expenditures	6,105,245	3,145,908	3,138,831	(7,077)
Other financing sources (uses)				
Transfers in	-	20,531	36,062	15,531
Transfers (out)	(639,853)	(639,853)	(639,852)	1
Issuance of general long term debt	-	2,000,000	2,000,000	-
Proceeds on sale of capital assets	-	-	5,686	5,686
Total other financing sources (uses)	<u>(639,853)</u>	<u>1,380,678</u>	<u>1,401,896</u>	<u>21,218</u>
Net change in fund balance	<u>\$ 5,465,392</u>	<u>\$ 4,526,586</u>	<u>\$ 4,540,727</u>	<u>\$ 14,141</u>

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Totals		Actual	Over (under) Final Budget
	Budgeted Amounts			
	Original	Final		
Revenue				
Property taxes	\$ 5,468,366	\$ 5,468,366	\$ 5,473,862	\$ 5,496
Licenses and Permits	123,042	123,042	127,107	4,065
Intergovernmental	1,295,786	1,428,342	1,475,604	47,262
Charges for services	1,198,915	986,290	1,099,771	113,481
Fines and forfeitures	520,985	520,985	468,655	(52,330)
Other revenue				
Miscellaneous	183,526	183,526	228,020	44,494
Investment Earnings	116,992	116,992	138,968	21,976
Total Revenue	<u>8,907,612</u>	<u>8,827,543</u>	<u>9,011,987</u>	<u>184,444</u>
Expenditures				
Current				
General Government				
Personal Services	\$ 5,125,925	\$ 5,120,225	\$ 5,106,253	(13,972)
Operations	1,858,951	1,873,151	1,765,032	(108,119)
Public Safety				
Personal Services	102,157	102,157	98,899	(3,258)
Operations	171,294	263,187	201,306	(61,881)
Public Works				
Personal Services	-	-	755	755
Public Health				
Personal Services	220,230	220,230	207,717	(12,513)
Operations	307,046	307,046	324,516	17,470
Social and Economic Services				
Operations	147,677	147,677	152,047	4,370
Culture and Recreation				
Personal Services	-	-	1,334	1,334
Operations	1,000	1,000	-	(1,000)
Debt Service				
Principal	175,953	3,175,953	3,104,665	(71,288)
Interest and Fiscal Charges	142,984	142,984	175,065	32,081
Capital Outlay	212,725	375,725	195,713	(180,012)
Miscellaneous	14,000	14,000	21,911	7,911
Total Expenditures	<u>8,479,942</u>	<u>11,743,335</u>	<u>11,355,213</u>	<u>(388,122)</u>
Excess (deficiency) of revenue over expenditures	427,670	(2,915,792)	(2,343,226)	572,566
Other financing sources (uses)				
Transfers in	-	183,531	36,060	(147,471)
Transfers (out)	(1,380,481)	(1,382,481)	(1,376,494)	5,987
Issuance of general long term debt	80,125	2,070,200	2,070,200	-
Proceeds on sale of capital assets	7,000	-	15,686	15,686
Total other financing sources (uses)	<u>(1,293,356)</u>	<u>871,250</u>	<u>745,452</u>	<u>(125,798)</u>
Net change in fund balance	<u>\$ (865,686)</u>	<u>\$ (2,044,542)</u>	<u>(1,597,774)</u>	<u>\$ 446,768</u>
Fund balances				
Beginning of year			<u>4,144,102</u>	
End of year			<u>\$ 2,546,328</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
Road Fund (2110) - Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ 3,720,173	\$ 3,720,173	\$ 3,695,934	\$ (24,239)
Licenses and Permits	5,000	5,000	16,052	11,052
Intergovernmental	1,921,865	1,921,865	2,032,450	110,585
Charges for services	100,000	100,000	200,670	100,670
Other revenue				
Miscellaneous	-	-	18,761	18,761
Investment Earnings	-	-	62	62
Total Revenue	<u>5,747,038</u>	<u>5,747,038</u>	<u>5,963,929</u>	<u>216,891</u>
Expenditures				
Current				
Public Works				
Personal Services	2,657,708	2,657,708	2,477,544	(180,164)
Operations	3,507,455	2,690,455	1,854,960	(835,495)
Capital Outlay	-	817,000	815,662	(1,338)
Total Expenditures	<u>6,165,163</u>	<u>6,165,163</u>	<u>5,148,166</u>	<u>(1,016,997)</u>
Excess (deficiency) of revenue over expenditures	(418,125)	(418,125)	815,763	1,233,888
Other financing sources (uses)				
Transfers in	1,127,653	1,127,653	1,127,653	-
Transfers (out)	(1,118,200)	(1,120,700)	(1,520,700)	(400,000)
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>9,453</u>	<u>6,953</u>	<u>(393,047)</u>	<u>(400,000)</u>
Net change in fund balances	<u>\$ (408,672)</u>	<u>\$ (411,172)</u>	422,716	<u>\$ 833,888</u>
Fund balances				
Beginning of year			4,054,771	
End of year			<u>\$ 4,477,487</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
Sheriff Fund (2300) Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Taxes and Assessments	\$ 8,782,413	\$ 8,782,413	\$ 8,720,477	\$ (61,936)
Intergovernmental	477,232	477,232	482,233	5,001
Charges for services	262,000	262,000	334,121	72,121
Fines and forfeitures	10,000	10,000	7,544	(2,456)
Other revenue				
Miscellaneous	13,200	681,300	682,495	1,195
Investment Earnings	-	-	96	96
Total Revenue	<u>9,544,845</u>	<u>10,212,945</u>	<u>10,226,966</u>	<u>14,021</u>
Expenditures				
Current				
General Government				
Personal Services	147,048	147,048	109,081	(37,967)
Operations	4,250	4,250	4,490	240
Public Safety				
Personal Services	5,559,112	5,559,112	5,138,144	(420,968)
Operations	2,982,280	2,980,855	2,850,000	(130,855)
Public Health				
Personal Services	163,187	163,187	163,685	498
Operations	33,450	33,450	24,593	(8,857)
Capital Outlay	365,600	1,011,831	1,011,698	(133)
Total Expenditures	<u>9,254,927</u>	<u>9,899,733</u>	<u>9,301,691</u>	<u>(598,042)</u>
 Excess of revenue over expenditures	 289,918	 313,212	 925,275	 612,063
Other financing sources (uses)				
Transfers in	142,993	142,993	98,581	(44,412)
Transfers (out)	(429,077)	(429,077)	(426,260)	2,817
Proceeds on sale of capital assets	13,000	24,000	46,740	22,740
Total other financing sources (uses)	<u>(273,084)</u>	<u>(262,084)</u>	<u>(280,939)</u>	<u>(18,855)</u>
 Net change in fund balances	 <u>\$ 16,834</u>	 <u>\$ 51,128</u>	 644,336	 <u>\$ 593,208</u>
Fund balances				
Beginning of year			3,422,487	
End of year			<u>\$ 4,066,823</u>	

See accompanying notes to the financial statements

Flathead County
Statement of Revenue, Expenditures and Changes in Fund Balance
PILT Fund (2901) Major Special Revenue Fund - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 2,173,745	\$ 2,176,745	\$ 2,415,181	\$ 238,436
Other revenue				
Investment Earnings	-	-	-	-
Miscellaneous	-	-	216	216
Total Revenue	<u>2,173,745</u>	<u>2,176,745</u>	<u>2,415,397</u>	<u>238,652</u>
Expenditures				
Current				
General Government				
Operations	-	-	-	-
Social and Economic Services				
Personal Services	-	-	-	-
Operations	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay	748,000	585,000	499,337	(85,663)
Total Expenditures	<u>748,000</u>	<u>585,000</u>	<u>499,337</u>	<u>(85,663)</u>
Excess of revenue over expenditures	1,425,745	1,591,745	1,916,060	324,315
Other financing sources (uses)				
Transfers in	85,000	25,000	-	(25,000)
Transfers (out)	(782,000)	(865,330)	(865,330)	-
Total other financing sources (uses)	<u>(697,000)</u>	<u>(840,330)</u>	<u>(865,330)</u>	<u>(25,000)</u>
Net change in fund balances	<u>\$ 728,745</u>	<u>\$ 751,415</u>	1,050,730	<u>\$ 299,315</u>
Fund balances				
Beginning of year			2,666,784	
Restatement			2,176,745	
End of year			<u>\$ 5,894,259</u>	

See accompanying notes to the financial statements

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Flathead County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-type Activities			Governmental Activities
	Major Enterprise Funds	Nonmajor Enterprise Fund	Totals	Internal Service
	Solid Waste Disposal			
Assets				
Current Assets:				
Cash and Investments	\$ 18,160,334	\$ 371,386	\$ 18,531,720	\$ 5,525,043
Property Taxes and Assessments Receivable, net	365,143	-	365,143	-
Accounts Receivable, net	79,349	19,450	98,799	-
Due from other Governments	-	-	-	-
Interest receivable	54,543	806	55,349	11,986
Total Current Assets	<u>18,659,369</u>	<u>391,642</u>	<u>19,051,011</u>	<u>5,537,029</u>
Noncurrent Assets:				
Restricted cash and investments	6,981,841	-	6,981,841	-
Capital assets:				
Capital Assets - Land	3,706,669	-	3,706,669	-
Capital Assets - Construction in Progress	97,346	-	97,346	-
Capital Assets - Depreciable, net	11,690,568	-	11,690,568	-
Total Noncurrent Assets	<u>22,476,424</u>	<u>-</u>	<u>22,476,424</u>	<u>-</u>
Total Assets	<u>\$ 41,135,793</u>	<u>\$ 391,642</u>	<u>\$ 41,527,435</u>	<u>\$ 5,537,029</u>
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 375,400	\$ -	\$ 375,400	\$ 496,377
Accrued Payroll	57,211	-	57,211	-
Liability for Compensated Absences - Current portion	121,097	-	121,097	-
Total Current Liabilities	<u>553,708</u>	<u>-</u>	<u>553,708</u>	<u>496,377</u>
Noncurrent Liabilities:				
Landfill closure and postclosure liability	7,958,164	-	7,958,164	-
Liability for Compensated Absences - Net of Current Portion	40,365	-	40,365	-
Other post employment benefits (OPEB) liability	10,335	-	10,335	-
Total Noncurrent Liabilities	<u>8,008,864</u>	<u>-</u>	<u>8,008,864</u>	<u>-</u>
Total Liabilities	<u>8,562,572</u>	<u>-</u>	<u>8,562,572</u>	<u>496,377</u>
Net Position				
Net position, investment in capital assets	15,494,583	-	15,494,583	-
Unrestricted	17,078,638	391,642	17,470,280	5,040,652
Total Net Position	<u>32,573,221</u>	<u>391,642</u>	<u>32,964,863</u>	<u>5,040,652</u>
Total Liabilities and Net Position	<u>\$ 41,135,793</u>	<u>\$ 391,642</u>	<u>\$ 41,527,435</u>	<u>\$ 5,537,029</u>

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Revenue, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Business-type Activities			Governmental Activities
	Major Enterprise Fund	Nonmajor Enterprise Funds	Total	Internal Service
	Solid Waste Disposal			
Operating Revenues:				
Charges for services	\$ 6,418,381	\$ 75,421	\$ 6,493,802	\$ 5,442,098
Miscellaneous revenues	221,582	-	221,582	268,761
Total Operating Revenues	<u>6,639,963</u>	<u>75,421</u>	<u>6,715,384</u>	<u>5,710,859</u>
Operating Expenses:				
Personnel	1,323,763	-	1,323,763	-
Supplies	521,081	7,822	528,903	-
Purchased Services	1,119,442	26,270	1,145,712	5,019,978
Fixed Charges	330,342	-	330,342	675,290
Bad Debt	14	-	14	-
Depreciation	970,273	-	970,273	-
Total Operating Expenses	<u>4,264,915</u>	<u>34,092</u>	<u>4,299,007</u>	<u>5,695,268</u>
Operating Income	<u>2,375,048</u>	<u>41,329</u>	<u>2,416,377</u>	<u>15,591</u>
Nonoperating Revenues:				
Intergovernmental revenue	-	30,000	30,000	-
Investment Earnings	150,645	2,389	153,034	29,105
Gain on Sale of Capital Assets	4,300	-	4,300	-
Total Nonoperating Revenues	<u>154,945</u>	<u>32,389</u>	<u>187,334</u>	<u>29,105</u>
Income before Transfers	2,529,993	73,718	2,603,711	44,696
Transfers In	-	30,000	30,000	-
Transfers Out	(34,000)	-	(34,000)	-
Change in net position	<u>2,495,993</u>	<u>103,718</u>	<u>2,599,711</u>	<u>44,696</u>
Net Position - Beginning of Year	30,077,228	287,924	30,365,152	4,995,956
Net Position - End of Year	<u>\$ 32,573,221</u>	<u>\$ 391,642</u>	<u>\$ 32,964,863</u>	<u>\$ 5,040,652</u>

See accompanying notes to the financial statements

Flathead County, Montana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Business-Type Activities			Governmental Activities
	Major Enterprise	Nonmajor Enterprise Funds	Total	Internal Service
	Solid Waste Disposal			
Cash Flows from Operating Activities:				
Cash received from customers	\$ 6,731,184	\$ 55,971	\$ 6,787,155	\$ 5,710,859
Cash payments to vendors	(1,435,751)	(36,342)	(1,472,093)	(5,416,102)
Cash payments to employees and related benefits	(1,306,406)	-	(1,306,406)	-
Net Cash Provided by Operating Activities	<u>3,989,027</u>	<u>19,629</u>	<u>4,008,656</u>	<u>294,757</u>
Cash Flows from Non-capital financing Activities:				
Transfers to other funds	(34,000)	-	(34,000)	-
Transfers from other funds	-	30,000	30,000	-
Intergovernmental operating grants	-	30,000	30,000	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(34,000)</u>	<u>60,000</u>	<u>26,000</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(3,115,825)	-	(3,115,825)	-
Net Cash Used by Capital and Related Financing Activities	<u>(3,115,825)</u>	<u>-</u>	<u>(3,115,825)</u>	<u>-</u>
Cash Flows from Investing Activities:				
Interest on investments	133,946	2,037	135,983	17,119
Net Cash Provided by Investing Activities	<u>133,946</u>	<u>2,037</u>	<u>135,983</u>	<u>17,119</u>
Net Increase in Cash and Cash Equivalents	973,148	81,666	1,054,814	311,876
Cash and Cash Equivalents at Beginning of Year	<u>24,169,027</u>	<u>289,720</u>	<u>24,458,747</u>	<u>5,213,167</u>
Cash and Cash Equivalents at End of Year	<u>\$ 25,142,175</u>	<u>\$ 371,386</u>	<u>\$ 25,513,561</u>	<u>\$ 5,525,043</u>
Shown on the Statement of Fund Net Position as:				
Cash and Investments	\$ 18,160,334	\$ 371,386	\$ 18,531,720	\$ 5,525,043
Restricted Cash and Investments	6,981,841	-	6,981,841	-
Total Cash and Cash Equivalents at End of Year	<u>\$ 25,142,175</u>	<u>\$ 371,386</u>	<u>\$ 25,513,561</u>	<u>\$ 5,525,043</u>
Reconciliation of Income from Operations to Cash from Operations				
Operating Income (loss)	\$ 2,375,048	\$ 41,329	\$ 2,416,377	\$ 15,591
Adjustments to reconcile operating income to net cash provided by operating activities:				
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable, net	64,346	(19,450)	44,896	-
Decrease in assessments receivable, net	26,875	-	26,875	-
Increase (decrease) in accounts payable	280,450	(2,250)	278,200	279,166
Increase in compensated absences payable	7,299	-	7,299	-
Increase in accrued payroll	8,520	-	8,520	-
Non-cash items:				
Depreciation	970,273	-	970,273	-
Landfill closure/postclosure liability	254,678	-	254,678	-
OPEB liability	1,538	-	1,538	-
Net cash provided by operating activities	<u>\$ 3,989,027</u>	<u>\$ 19,629</u>	<u>\$ 4,008,656</u>	<u>\$ 294,757</u>

See accompanying notes to the financial statements

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Flathead County, Montana
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

	Investment Trust Funds	Agency Funds
Assets		
Cash and Investments	\$ 71,552,717	\$ 14,559,760
Receivables	131,771	6,683,181
Total Assets	71,684,488	\$ 21,242,941
Liabilities		
Warrants and Accounts Payable	-	\$ 703,047
Due to Others	-	20,539,894
Total Liabilities	-	\$ 21,242,941
Net Position		
Assets held in trust for pool participants	71,684,488	
Total Net Position	\$ 71,684,488	

See accompanying notes to the financial statements

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Flathead County, Montana
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2014

	Investment Trust Funds
Additions:	
Contributions to investment trust fund	\$ 29,651,773
Interest Income	707,646
Total Additions	30,359,419
Deductions:	
Distributions from investment trust fund	38,206,359
Total Deductions	38,206,359
Change in Net Position	(7,846,940)
Net Position - Beginning of Year	79,531,428
Net Position - End of Year	\$ 71,684,488

See accompanying notes to the financial statements

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NOTES TO THE FINANCIAL STATEMENTS

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COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

New Accounting Pronouncements

For the fiscal year ended June 30, 2014, Flathead County implemented Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Some items previously reported as assets will now be classified as either deferred outflows of resources or outflows (expenditures/expenses), and some items previously reported as liabilities will now be reported as either deferred inflows of resources or inflows (revenues). Statement No. 65 does require the restatement of certain previously reported amounts in the financial statements.

A. Financial Reporting Entity

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

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

Primary Government

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (continued)

Discretely Presented Component Units

A discretely presented component unit is a legally separate organization for which the primary government is financially accountable or closely related. The Flathead Emergency Communications Center (FECC) is included as a component unit of the County because of its fiscal dependence on the County. The County provides more than 50% of the funding of the Center. In addition, because of the nature and significance of its relationship with the County, omission would render the County's financial statements incomplete. The FECC has a fiscal year ending June 30, 2014. The complete financial statements for the FECC can be obtained from Flathead County's Finance office.

Related Organizations

Related organizations are separate legal entities that are related to the primary government because the primary government officials appoint a voting majority of the board members. However, the primary government is not financially accountable because it does not have the ability to impose its will and there is not a potential financial benefit or burden relationship. The County has the following related organizations:

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

The Flathead Municipal Airport Authority falls into the category of related organizations because the County Commissioners appoint the board of directors, but cannot impose their will on the organization, nor does the County derive any benefit or burden from this organization. The Flathead Municipal Airport Authority is governed by a seven-member board and has complete responsibility for the operation of the Glacier Park International Airport.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

Related Organizations (continued)

The Flathead County Economic Development Authority also falls into the category of related organizations because the County Commissioners appoint the board of directors, but cannot impose their will on the organization, nor does the County derive any benefit or burden from this organization. The Flathead County Economic Development Authority is governed by a seven-member board and has complete responsibility for the operation of the Flathead County Economic Development Authority.

B. Basic Financial Statements

Government-wide Financial Statements:

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

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (continued)

Government-wide Financial Statements: (continued)

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

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. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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

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

Government-wide Financial Statements

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

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

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements (continued)

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

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

A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Description of funds:

The following are the County's major governmental funds:

General Fund

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

Road Fund

The Road Fund is used to account for revenues and expenditures associated with general road maintenance operations, road construction projects, and snow removal. Other areas of responsibility are encroachments for utility installations, approach encroachments, and subdivision road review. The principal source of revenue for this fund is property taxes.

Sheriff Fund

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

PILT Fund

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Description of funds: (continued)

The County reports the following major proprietary fund:

Flathead County Solid Waste District

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

The County also reports the following fund types:

Internal Service Funds

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

Fiduciary Funds

Fiduciary Funds are used to account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governments. Investment trust 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County uses agency funds to account for assets held for other agencies including the State of Montana, Cities of Kalispell, Whitefish, and Columbia Falls, local school districts, and other local agencies.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, liabilities, and net position

1. Cash and Investments

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

Investments are required to be reported at fair value, however Flathead County’s investments in government agency securities and notes are reported at amortized cost as the fair value calculation is immaterial to the financial statement presentation and it is the policy of the County to hold the investments to maturity when appropriate. 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	Amortized Cost
Non-negotiable certificates of deposit	Amortized Cost
Government agency securities and notes	Amortized Cost
State Short-Term Investment Pool (STIP)	Share Price (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 an investment trust fund. The investment pool is managed in accordance with the County’s stated investment policy and Montana law. There is no external regulatory oversight for the investment pool. Investments and withdrawals from the pool are based on the underlying value of deposits and investments (cost or share price, as applicable) of each participant. 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 the realized gains and losses on investments is recognized on the modified accrual basis for internal government funds and on the accrual basis for investment trust funds. Investment income is allocated directly to

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, liabilities, and net position (continued)

1. Cash and Investments (continued)

funds holding specific investments called individually directed investments. Investment income on pooled investments is allocated to participating external entities on the basis of prior month ending balances in relation to total pooled investments.

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

2. Receivables and Payables

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

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

3. Inventories and Prepaid Items

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

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

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, liabilities, and net position (continued)

4. Restricted Assets

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

5. Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

6. Capital assets

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

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

<u>Assets</u>	<u>Primary Government Years</u>	<u>Component Unit Years</u>
Buildings	20-50	20-50
Improvements other than Building	20-50	20-50
Machinery & Equipment	5-20	5-20
Infrastructure	25-50	25-50
Intangibles	5-20	N/A

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, liabilities, and net position (continued)

7. Compensated absences

As required by State law, the County allows employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and $\frac{1}{4}$ of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

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

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

8. Long-term obligations

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

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, liabilities, and net position (continued)

9. Fund Balance

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

Further definition of fund balance classifications and Flathead County policy can be found in NOTE 14.

10. Net Position

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

E. Stewardship, compliance and accountability

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Stewardship, compliance and accountability (continued)

Budgeting

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

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

NOTE 2 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

The total cash and cash equivalents, cash with fiscal agents, restricted cash and investments at June 30, 2014, are detailed as follows:

	Primary Government	Flathead Emergency Communications Center
Cash on Hand	\$ 552,631	\$ -
Cash in pooled bank deposits	66,099,424	1,609,509
Cash in non-pooled bank deposits	1,079,158	-
Cash with Fiscal Agents	625,487	-
Pooled investments:		
Non-negotiable Certificates of Deposit	23,499,000	-
U.S. Government Securities	64,097,500	-
	\$ 155,953,200	\$ 1,609,509

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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

Cash on Hand

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

Cash in Bank Deposits and Custodial Credit Risk

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

Of the bank balances, \$12,999,000 was covered by federal depository insurance; \$52,102,626 was covered by securities held by the pledging bank's trust department but not in the County's name, \$64,097,500 was invested in U.S. government backed securities and \$28,363,584 was uncollateralized and uninsured. 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, 2014, the amount of collateral held for County deposits equal or exceeded the amount required.

Cash with Fiscal Agent

Fiscal agent deposits of \$625,487 consist of deposits with trustees related to the payment of RSID and General Obligation bonds by the County. These funds are invested in accordance with bond covenants and are pledged for payment of principal and interest. The pledging financial institutions' trust department or agent holds the invested funds in the County's name.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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

Pooled investments

At June 30, 2014 the County's (primary government) pooled investment balances were as follows:

	Maturity in Years					Total	Rating
	Less than 1	1 - 2	2 - 3	3 - 4	4 - 5		
Primary Government Investments							
Non-negotiable Certificates of Deposit	\$ 7,500,000	\$ 9,499,000	\$ 4,750,000	\$ 1,250,000	\$ 500,000	\$ 23,499,000	NR
Fannie Mae	1,000,000	-	-	6,999,000	-	7,999,000	AA+
Federal Home Loan Mtg Corp	-	-	8,999,500	15,000,000	15,099,000	39,098,500	AA+
Federal National Mortgage Assoc - CMO	-	-	250,000	15,750,000	1,000,000	17,000,000	AA+
Total Primary Government Investments	<u>\$ 8,500,000</u>	<u>\$ 9,499,000</u>	<u>\$ 13,999,500</u>	<u>\$ 38,999,000</u>	<u>\$ 16,599,000</u>	<u>\$ 87,596,500</u>	

Interest Rate Risk

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

Credit Risk

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

Cash and Investment Pool

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

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

Investment in the Treasurer's Pools

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

Condensed statement of investment pool assets

The following presents a condensed statement of net position and changes in net position for the Treasurer's Cash and Investment Pool as of June 30, 2014.

**Statement of Net Position
Investment Pool Assets**

	Investment Trust Funds
Assets	
Cash and Cash Equivalents	\$ 31,498,874
Investments:	
Non-negotiable Certificates of Deposit	10,745,010
U.S. Government Securities	29,308,833
Interest Receivable	131,771
Total Assets	\$ 71,684,488

**Statement of Changes in Net Position
Investment Pool Assets**

	Investment Trust Funds
Additions:	
Interest Income	\$ 696,266
Change in interest receivable	11,380
Participant Investments in Pool	29,651,773
Total Additions	30,359,419
Deductions:	
Distributions to Participants	(38,206,359)
Change in Net Position	(7,846,940)
Net Position:	
Beginning of Year	79,531,428
End of Year	\$ 71,684,488

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Capital assets not being depreciated:				
Land	\$ 7,925,612	\$ 725,874	\$ -	\$ 8,651,486
Construction in Progress	1,444,308	2,588,992	(1,285,198)	2,748,102
Other Capital Assets:				
Buildings	31,227,062	1,085,581	-	32,312,643
Improvements-Other than buildings	7,246,311	470,666	-	7,716,977
Machinery & Equipment	30,459,263	2,282,692	(486,623)	32,255,332
Infrastructure	24,267,736	1,015,417	-	25,283,153
Intangibles	693,401	78,348	-	771,749
Total capital assets	<u>103,263,693</u>	<u>8,247,570</u>	<u>(1,771,821)</u>	<u>109,739,442</u>
Less: Acumulated Depreciation/Amortization on				
Buildings	(8,430,256)	(895,785)		(9,326,041)
Improvements-Other than buildings	(1,802,857)	(291,575)		(2,094,432)
Machinery & Equipment	(18,513,183)	(2,317,130)	487,370	(20,342,943)
Infrastructure	(5,675,950)	(783,594)		(6,459,544)
Intangibles	(402,325)	(75,740)	(743)	(478,808)
Total accumulated depreciation	<u>(34,824,571)</u>	<u>(4,363,824)</u>	<u>486,627</u>	<u>(38,701,768)</u>
Total Assets (net)	<u>\$ 68,439,122</u>	<u>\$ 3,883,746</u>	<u>\$ (1,285,194)</u>	<u>\$ 71,037,674</u>

Capital asset activity for the business-type activities for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Capital assets not being depreciated:				
Land	\$ 1,692,548	\$ 2,014,121	\$ -	\$ 3,706,669
Construction in Progress	95,532	758,649	(756,835)	97,346
Other Capital Assets:				
Buildings	764,897	-	-	764,897
Improvements-Other than buildings	13,969,917	756,835	-	14,726,752
Machinery & Equipment	5,211,189	347,356	(158,483)	5,400,062
Infrastructure	111,266	-	-	111,266
Total capital assets	<u>21,845,349</u>	<u>3,876,961</u>	<u>(915,318)</u>	<u>24,806,992</u>
Less: Acumulated Depreciation/Amortization on				
Buildings	(196,164)	(15,421)	-	(211,585)
Improvements-Other than buildings	(4,682,340)	(600,702)	-	(5,283,042)
Machinery & Equipment	(3,617,570)	(349,606)	158,482	(3,808,694)
Infrastructure	(4,544)	(4,544)	-	(9,088)
Total accumulated depreciation	<u>(8,500,618)</u>	<u>(970,273)</u>	<u>158,482</u>	<u>(9,312,409)</u>
Total Assets (net)	<u>\$ 13,344,731</u>	<u>\$ 2,906,688</u>	<u>\$ (756,836)</u>	<u>\$ 15,494,583</u>

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 - CAPITAL ASSETS (CONTINUED)

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

Governmental Activities:	<u>Depreciation</u>	<u>Amortization</u>
General Government	\$ 573,308	\$ 75,740
Public Safety	1,038,641	-
Public Works	1,603,543	-
Public Health	301,881	-
Social & Economic Services	537,483	-
Culture & Recreation	233,228	-
Total governmental activities depreciation/amortization expense	<u>\$ 4,288,084</u>	<u>\$ 75,740</u>

Component Unit – Flathead Emergency Communications Center (FECC)

The following is a summary of governmental component unit capital assets:

	<u>Balance July 1,</u> <u>2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30,</u> <u>2014</u>
Capital assets not being depreciated:				
Construction in Progress	\$ 158,188	\$ 81	\$ (24,373)	\$ 133,896
Other Capital Assets:				
Improvements-Other than buildings	6,191	24,373	-	30,564
Machinery & Equipment	961,948	62,667	-	1,024,615
Total other capital assets at historical cost	<u>1,126,327</u>	<u>87,121</u>	<u>(24,373)</u>	<u>1,189,075</u>
Less: Accumulated Depreciation/Amortization on				
Improvements-Other than buildings	(649,619)	(40,631)	-	(690,250)
Machinery & Equipment	(929)	(1,528)	-	(2,457)
Total accumulated depreciation	<u>(650,548)</u>	<u>(42,159)</u>	<u>-</u>	<u>(692,707)</u>
Total Assets (net)	<u>\$ 475,779</u>	<u>\$ 44,962</u>	<u>\$ (24,373)</u>	<u>\$ 496,368</u>

Governmental activities depreciation expense for FECC was charged to functions as follows:

Governmental Activities:	
Public Safety	\$42,159

NOTE 4 – UNEARNED REVENUE

The County has recorded unearned revenues of \$156,175 for governmental activities. This includes advance ticket sales for the fair of \$97,779 and an advanced grant in the amount of \$58,396.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS

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

Changes in Long-Term Debt Liabilities

During the year ended June 30, 2014, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Special Assessment Bonds	\$ 2,890,294	\$ -	\$ 453,154	\$ 2,437,140	\$ 185,500
Intercap Loan Debt-Special Assessment	94,935	-	18,986	75,949	18,986
Intercap Loan Debt-General Fund	-	2,000,000	-	2,000,000	95,251
GO Bond Debt	6,250,000	-	265,000	5,985,000	275,000
Contracted Debt	-	70,200	14,040	56,160	14,040
Capital Lease Debt	3,090,625	-	3,090,625	-	-
Compensated Absences	2,845,215	311,525	25,796	3,130,944	2,348,208
Total	<u>\$ 15,171,069</u>	<u>\$ 2,381,725</u>	<u>\$ 3,867,601</u>	<u>\$ 13,685,193</u>	<u>\$ 2,936,985</u>

Business Type Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Total Payment Due within one year
Solid Waste Comp Absences	\$ 154,163	\$ 7,299	\$ -	\$ 161,462	\$ 121,097

Component Unit Activities:

	Beginning Balance	Additions	Deletions	Ending Balance	Total Payment Due within one year
FECC Comp Absences	\$ 146,389	\$ 28,097	\$ -	\$ 174,486	\$ 130,865

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)
Changes in Long-Term Debt Liabilities (continued)

Special Assessment Bond Debt

Special assessment bonds are payable from the collection of special assessments levied against benefited property owners within defined special improvement districts. The bonds are issued with specific maturity dates, but must be called and repaid earlier, at par plus accrued interest, if the related special assessments are collected. The County maintains a reserve fund to cover defaults by property owners. Special assessment bonds outstanding reported in the governmental activities as of June 30, 2014 were as follows:

Special Assessment Bond Debt:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bond Amount	Annual Pymt	Balance June 30, 2014
SID #138 Big Mountain Construction	9/21/2004	2.5-5.0%	20 year	7/1/2025	\$ 523,000	Varies	\$ 345,000
SID #139 Sandy Hill Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	174,528	Varies	118,130
SID #140 Shady Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	152,777	Varies	119,565
SID #141 Williams Lane	6/21/2007	4.4-4.5%	20 year	7/1/2027	180,695	Varies	122,305
SID #143 Resthaven Drive	8/28/2008	4.60%	15 year	7/1/2023	344,000	Varies	219,000
SID #144 Lodgpole Drive	8/28/2008	4.60%	15 year	7/1/2023	430,820	Varies	280,820
SID #145 Snowghost Drive	8/28/2008	4.70%	20 year	7/1/2028	274,000	Varies	199,000
SID #146 Bad Rock Drive	6/3/2010	5.00%	20 year	7/1/2030	173,000	Varies	146,000
SID #147 Mennonite Road	8/31/2009	4.75%	20 year	7/1/2029	203,500	Varies	159,500
SID #149 Swan Horseshoe Drive	7/21/2010	5.20%	20 year	7/1/2030	368,000	Varies	311,000
SID #152 Berne Road	5/21/2012	4.75%	15 year	7/1/2027	49,310	Varies	45,310
SIE #153 Monegan Road	7/20/2012	4.90%	20 year	7/1/1932	246,210	Varies	233,710
SID #154 Little Mountain	5/17/2013	3.95%	15 year	7/1/2028	137,800	Varies	137,800
Total					\$ 3,257,640		\$ 2,437,140

Annual requirement to amortize special assessment bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2015	\$ 185,500	\$ 111,356	\$ 296,856
2016	186,300	102,165	288,465
2017	185,020	93,538	278,558
2018	198,500	84,593	283,093
2019	203,500	75,213	278,713
2020-2024	947,320	236,362	1,183,682
2025-2029	442,500	69,179	511,679
2030-2033	88,500	6,202	94,702
Total	\$ 2,437,140	\$ 778,608	\$ 3,215,748

INTERCAP Loan Debt - Special Assessment

Special assessment loans are payable from the collection of special assessments levied against benefited property owners within defined special improvement districts. The special assessment loan is an INTERCAP loan issued by the Montana Board of Investments under MCA 17-5-1604. This is a variable rate loan program and the interest rate is adjusted on February 16th of each year. Interest is due on each February 15th and August 15th and principal is due on each August 15th. The current interest rate

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)
INTERCAP Loan Debt - Special Assessment (continued)

through February 15, 2015 is 1.0%. Prepayments are allowed without any prepayment penalty. Special assessment loans outstanding reported in the governmental activities as of June 30, 2014 were as follows:

Annual requirement to amortize special assessment INTERCAP loan debt:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Loan Amount	Annual Pmt	Balance June 30, 2014
SID #142 Southside Townhomes	07/20/2007	1.0%	10 yrs	08/15/2017	\$200,000	Varies	\$75,949

For Fiscal Year Ended	Principal	Interest	Total Payments
2015	\$ 18,986	\$ 664	\$ 19,650
2016	18,986	474	19,460
2017	18,986	285	19,271
2018	18,991	94	19,085
Total	\$ 75,949	\$ 1,517	\$ 77,466

INTERCAP Loan Debt – General Fund

On April 25, 2014 the County entered into an agreement with the State of Montana Board of Investments. This general fund loan is an INTERCAP loan issued under MCA 17-5-1604. This is a variable rate loan and the interest rate is adjusted on February 16th of each year. Interest is due on February 15th and August 15th each year and principal is due on August 15th. The current interest rate through February 15, 2015 is 1.0%. Prepayments are allowed without any prepayment penalty. General fund loans outstanding reported in the governmental activities as of June 30, 2014 were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Loan Amount	Annual Pmt	Balance June 30, 2014
Refinance capital lease of energy equipment	04/25/2014	Varies	10 yrs	08/15/2024	\$2,000,000	Varies	\$2,000,000

Annual requirement to amortize Intercap general fund loan debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2015	\$ 95,251	\$ 16,219	\$ 111,470
2016	192,101	18,564	210,665
2017	194,026	16,686	210,712
2018	195,972	14,693	210,665
2019	197,937	12,729	210,666
2020-2023	1,124,713	34,025	1,158,738
Total	\$ 2,000,000	\$ 112,916	\$ 2,112,916

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

General Obligation (GO) Bond Debt

General Obligation bonds are payable from the collection of taxes levied against county property owners. The taxes levied are expected to produce amounts sufficient to pay all principal of and interest on the bonds when due. The bonds are issued with specific maturity dates and interest rates. The bonds are backed by the full faith and credit of the County. The County maintains a reserve in the debt service fund to cover defaults by property owners. General Obligation bonds outstanding reported in the governmental activities as of June 30, 2014 were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Loan Amount	Annual Pmt	Balance June 30, 2014
911 Center	7/17/2009	3.708%	20	7/1/2029	\$6,100,000	Varies	\$5,255,000
911 Center	8/18/2011	3.0%-3.6%	18	7/1/2029	800,000	Varies	730,000
Total					<u>\$6,900,000</u>		<u>\$5,985,000</u>

Annual requirement to amortize general obligation bond debt:

For Fiscal Year Ended	Principal	Interest	Total Payments
2015	\$ 275,000	\$ 210,816	\$ 485,816
2016	285,000	202,416	487,416
2017	300,000	193,641	493,641
2018	310,000	184,491	494,491
2019	315,000	174,429	489,429
2020-2024	1,780,000	699,062	2,479,062
2025-2029	2,210,000	331,588	2,541,588
2030	510,000	10,361	520,361
Total	<u>\$ 5,985,000</u>	<u>\$ 2,006,804</u>	<u>\$ 7,991,804</u>

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Contracted Debt with Elections Systems & Software (ES&S)

The County has entered into a five year contract payment agreement with Elections Systems & Software (ES&S) in the acquisition of a DS850 Election Tabulator. Terms of the agreement call for five separate annual payments, the first due within 30 days of the agreement. The remaining four annual payments are due on the anniversary of the effective date. The contracted debt reported in the governmental activities as of June 30, 2014 was as follows:

Purpose	Origination Date	Interest Rate	Debt Term	Maturity Date	Loan Amount	Annual Pmt	Balance June 30, 2014
Finance DS850 Election Tabulator	09/01/2013	None	5 yrs	09/01/2018	\$70,200	\$14,040	\$56,160

Annual Requirement to amortize contract debt

For Fiscal Year Ended	Principal	Interest	Total Payments
2015	\$ 14,040	\$ -	\$ 14,040
2016	14,040	-	14,040
2017	14,040	-	14,040
2018	14,040	-	14,040
Total	\$ 56,160	\$ -	\$ 56,160

Capital Lease Debt

On August 8, 2007 the County entered into a lease arrangement with GE Capital as lessee for financing the energy performance contract with Johnson Controls, Inc. On April 25, 2014, the County paid down approximately \$1 Million of the lease and refinanced the remaining \$2 Million balance with a General Fund INTERCAP loan.

Compensated Absences

It is the County's policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carryover a maximum of two times their annual accumulation of vacation, but no more than 90 days into the next calendar year. There is no restriction on the amount of sick leave that may be accumulated. Unused vacation leave benefits are 100 percent payable upon termination and one-quarter of unused sick leave benefits are payable upon termination. Per the union contract between the Flathead County Deputy Sheriff's Association and Flathead County, overtime hours may be compensated at the rate of one and one-half times the Employee's regular straight time hourly rate or the

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Compensated Absences (continued)

Employee may be given compensatory time off according to Employer Policy. The compensated absences liability amount includes the compensatory time salary expense for these specific employees as well. Such amounts are reported as liabilities in the government-wide statement of net position, while the liability associated with the proprietary fund-type employees is recorded in the respective fund, and on the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

NOTE 6 – PROPERTY TAXES

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

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

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 6 – PROPERTY TAXES (CONTINUED)

Taxable valuations, mill values and mill levies for November 2013 and May 2014 property tax billings were as follows:

	Taxable Valuation	Valuation of Tax Increment	Mills Levied	
			Value of Mill	
County-wide levies	\$241,806,503	\$9,505,396	\$241,807	115.20
County outside of Kalispell	202,471,654	8,041,797	202,471	5.74
County outside of all cities	173,696,369	-	173,696	23.04

The county-wide taxable valuation excludes the incremental value of property within four City of Kalispell tax increment districts and one City of Whitefish tax increment district. The total incremental value of the tax increment districts is \$9,505,396. Taxes on that value accrue to the tax increment district, not to the usual taxing authorities except the University millage (state-wide 6 mill voted levy); 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 rate of inflation for the past three years based on the Consumer Price Index (CPI), and certain other exceptions.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Protested Taxes

The County and other taxing districts within the County are contingently liable for refunds of property taxes under various tax appeals proceedings. In general, the amount available in the protested tax fund is sufficient to provide for such potential refunds; however, it is possible that refunds could be required relative to taxes not deposited in the protest fund. The County’s potential liability, should such refunds be necessary, is not determinable. As of June 30, 2014, taxes remaining under protest totaled \$5,728,434.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)
Rural Special Improvement Districts (RSIDs)

As of June 30, 2014, delinquent assessments on RSIDs were \$8,853. The delinquencies are due from various residential property owners. The County anticipates payment of the delinquencies from the land owners and will proceed with tax deeds on the property if the assessments are not paid current before the end of the RSID bond terms.

Contingencies

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

NOTE 8 - DEFICIT FUND BALANCES/NET POSITION

The following funds had deficit fund balances at year end:

Fund Name	Amount	Reason for Deficit	How deficit will be eliminated
#2160 County Fair Fund	\$ (35,221)	Expenditures exceeded revenues for FY 2014	Reduction of expenditures in FY 2015
#2976 Immunization Program	(957)	Expenditures exceeded revenues for FY 2014	Receipt of Grant Revenue in FY 2015
#4255 RSID #155 Big Mountain	(251)	Advertising expenditures paid before bond proceeds received	Bond Proceeds will be received in FY 2015

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 9 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Short-Term Interfund Receivables/Payables

Individual interfund due from and to other funds at fiscal year-end were as follows:

Receivable Fund	Payable Fund	Amount
1000-General Fund, Major governmental fund	2274-Prevention Block Grant, Non major governmental fund	\$ 243
1000-General Fund, Major governmental fund	2283-Buckle-Uo Flathead, Non major governmental fund	905
1000-General Fund, Major governmental fund	2350-Big Mt Communications Site, Non major governmental fund	2,178
1000-General Fund, Major governmental fund	2888-I&R/Comm Service, Non major governmental fund	20,223
1000-General Fund, Major governmental fund	2916-BCC/Drug Investigation Team, Non major governmental fund	36,637
1000-General Fund, Major governmental fund	2922-High Intensity Drug Trafficking Area, Non major governmental fund	58,494
1000-General Fund, Major governmental fund	2925-Border Interoperability Demo Project, Non major governmental fund	165,702
1000-General Fund, Major governmental fund	2928-War Supplemental Grant, Non major governmental fund	65,985
1000-General Fund, Major governmental fund	2931-Internet Crimes Against Children (ICAC), Non major governmental fund	9,324
1000-General Fund, Major governmental fund	2933-STEP DUI/Seatbelt, Non major governmental fund	6,431
1000-General Fund, Major governmental fund	2934-JAG Civil Grant, Non major governmental fund	34,500
1000-General Fund, Major governmental fund	2936-National Childrens Alliance, Non major governmental fund	1,196
1000-General Fund, Major governmental fund	2963-Pregnant and Parent Teens, Non major governmental fund	43,812
1000-General Fund, Major governmental fund	2971-WIC, Non major governmental fund	859
1000-General Fund, Major governmental fund	2976-Immunization Program, Non major governmental fund	10,101
1000-General Fund, Major governmental fund	2979-Air Quality Grant, Non major governmental fund	10,684
1000-General Fund, Major governmental fund	2995-CTEP Projects, Non major governmental fund	4,829
3400-RSID Revolving Fund, Non major governmental fund	3543-Resthaven RSID #143, Non major governmental fund	13,708
3400-RSID Revolving Fund, Non major governmental fund	3544-Lodgepole RSID #144, Non major governmental fund	10,179
3400-RSID Revolving Fund, Non major governmental fund	3545-Snow ghost RSID #145, Non major governmental fund	17,594
3400-RSID Revolving Fund, Non major governmental fund	3549-Sw an Horseshoe RSID #149, Non major governmental fund	7,701
3400-RSID Revolving Fund, Non major governmental fund	3550-Berne Road RSID #152, Non major governmental fund	2,098
3400-RSID Revolving Fund, Non major governmental fund	3554-Little Mountain RSID #154, Non major governmental fund	6,018
3400-RSID Revolving Fund, Non major governmental fund	4255-Big Mountain RSID #155, Non major governmental fund	251
		<u>\$ 529,652</u>

These internal loans were utilized for cash flow purposes.

B. Advances To and From Other Funds

A loan was also made from the PILT fund to the Records Preservation Fund. The balance of this loan was \$50,590. Of the \$50,590 advances, \$19,896 is treated as short term, (due and payable within one year), and the remaining \$30,694 as long term (payable beyond one year).

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

**NOTE 9 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS
(CONTINUED)**

C. Interfund Transfers

The County uses interfund transfers for regular reoccurring internal charges, such as debt service, supplies and materials, capital project fund transfers, and services provided. The following is an analysis of operating transfers in and out during fiscal year 2014:

	Transfers in:				Total transfers out
	General Fund	Road	Sheriff	Nonmajor Governmental Funds	
Transfers out:					
General Fund	\$ -	\$ 627,653	\$ 31,578	\$ 717,263	\$1,376,494
Road	-	-	-	1,520,700	1,520,700
Sheriff	-	-	-	426,260	426,260
PILT	-	500,000	-	365,330	865,330
Nonmajor governmental funds	36,060	-	67,003	2,978,083	3,081,146
Enterprise funds	-	-	-	4,000	4,000
Total transfers in	<u>\$ 36,060</u>	<u>\$ 1,127,653</u>	<u>\$ 98,581</u>	<u>\$ 6,011,636</u>	<u>\$7,273,930</u>

NOTE 10 - STATE-WIDE RETIREMENT PLANS

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

Contribution rates are required and determined by State law. The contribution rates, expressed as a percentage of covered payroll for the fiscal year ended June 30, 2014, were:

	<u>PERS</u>	<u>SRS</u>	<u>TRS</u>
County	8.07%	10.12%	8.47%
Employee	7.90%	9.25%	8.15%
State	0.10%	-	2.49%

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 10 - STATE-WIDE RETIREMENT PLANS (CONTINUED)

The State contribution qualifies as an on-behalf payment. These amounts have not been recorded in the County’s financial statements and were considered immaterial.

Publicly available financial reports that include financial statements and required supplementary information may be obtained for the plans by writing or calling:

1. Public Employees Retirement Division, P.O. Box 200139, Helena, Montana 59620-0131 Phone: 1-406-444-3154 <http://mpera.mt.gov/contact.shtml>
2. Teachers Retirement System, P.O. Box 200319, Helena, Montana 59620-0139 Phone: 1-406-444-3134 <http://www.trs.mt.gov>

The County’s contributions for the years ended June 30, 2012, 2013, and 2014, as listed below, were equal to the required contributions for each year.

	<u>PERS</u>	<u>SRS</u>	<u>TRS</u>
2012	\$1,214,505	\$482,585	\$4,529
2013	1,252,672	489,191	4,666
2014	1,382,189	498,492	8,202

The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

Component Unit – Flathead Emergency Communications Center (FECC)

The following is a summary of governmental component unit – State-Wide Retirement Plan:

	<u>PERS</u>
2012	\$98,003
2013	102,907
2014	119,067

The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Fund.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 11 – POSTEMPLOYMENT HEALTHCARE PLAN

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

Funding Policy. The County has adopted the provisions of GASB Statement No. 45: Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions. The County's other post-employment benefit (OPEB) consists of the above described post-employment healthcare benefits. The County has accounted for this OPEB cost on a pay-as-you-go basis. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds. GASB 45 requires accrual-based accounting for OPEB. The County's annual OPEB cost consists of an implied rate subsidy since retirees and current employees are in the same plan as well as a cost for future benefits of current employees. The County's policy at this time is to not fund the OPEB obligation.

Annual OPEB Cost and Net OPEB Obligation. The County's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation:

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 11 – POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation (continued)

Annual required contribution (Primary Government)	\$	179,981
Interest on net OPEB obligation		8,720
Adjustment to annual required contribution		(6,838)
Annual OPEB cost (expense)		181,863
Contributions made toward funding		(145,991)
Increase in net OPEB obligation		35,872
Net OPEB obligation, beginning of year		205,161
Net OPEB obligation, end of year		\$ 241,033

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past 3 years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Annual Plan Sponsor Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2012	\$ 209,123	\$ (159,995)	76.51%	\$ 153,075
June 30, 2013	182,778	(130,692)	71.50%	205,161
June 30, 2014	181,863	(145,991)	80.28%	241,033

Funded Status and Funding Progress. As of July 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded resulting in an unfunded actuarial accrued liability (UAAL) of \$1,754,005 for the primary government. The covered payroll (annual payroll of active employees covered by the plan) was \$21,145,690, and the ratio of the UAAL to the covered payroll was 8.29%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 11 – POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the most recent actuarial valuation, the projected unit credit cost method was used. The objective under this method is to fund each participant’s benefits under the plan as they accrue. The total benefit to which each participant is expected to become entitled to at retirement is broken down into units, each associated with a year of past or future credited service. The actuarial assumptions included a 4.25% investment rate of return, a 2.5% payroll growth rate and inflation rate assumption, a 45% participation rate, and an annual healthcare cost trend rate of 9% for 2014 reduced by decrements to an ultimate rate of 5 percent after ten years. The UAAL is being amortized over a thirty year period on a level percentage of pay amortization on an open basis.

The County had 38 retired or terminated employees participating in the plan as of June 30, 2014.

NOTE 12 - LOCAL RETIREMENT PLANS

Deferred Compensation Plan

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

NOTE 13 - RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the County as of June 30, 2014. These amounts are reported within the cash/investment account on the Statement of Net Position.

Description	Amount	Reason
Williams Lane RSID #141	\$ 7,854	Bond Covenant Requirement
Solid Waste	6,981,841	Restricted for closure and post closure care costs
	<u>\$ 6,989,695</u>	

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 14 – FUND BALANCE

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

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

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

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action (board resolution) of the highest level of decision making authority and does not lapse at year-end.

The Flathead County Commissioners amended Resolution #2299B to commit all non-restricted special revenue fund balances. In order to modify or rescind a fund balance commitment, the Flathead County Commissioners may issue another resolution and revise the commitment.

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

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

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

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 14 – FUND BALANCE (CONTINUED)

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

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

	General Fund	2110 Road	2300 Sheriff	2901 PILT	Nonmajor Governmental Funds	Total Governmental Funds
Non Spendable:						
Inventories-equipment for road & bridge	\$	\$ 1,443,201	\$	\$	\$ 135,693	\$ 1,578,894
Prepaid Items		5,924			2,025	7,949
Restricted for:						
General government						
District Court services					514,843	514,843
General County comprehensive insurance					661,621	661,621
County planning services					201,245	201,245
General County records preservation					105,516	105,516
Other purposes					20,489	20,489
Public Safety						
Emergency/Disaster preparedness					374,818	374,818
Search & Rescue services					108,610	108,610
Drug Trust Fund					333,196	333,196
Other Sheriff grants					96,792	96,792
Other Sheriff services			4,066,823			4,066,823
Public Works						
Road services		3,034,286				3,034,286
Bridge services					446,128	446,128
Noxious weed services					272,925	272,925
Junk vehicle grant					110,035	110,035
Other purposes					170,731	170,731
Public Health						
General Health department services					682,064	682,064
Home Health					568,462	568,462
Health Clinic					562,131	562,131
MT Medicaid Health Improvement Program					924,193	924,193
Family Planning grant					545,956	545,956
Other Health Grants					980,926	980,926
Animal care					159,890	159,890
Social & economic services						
Agency on Aging services					284,055	284,055
Nutrition services for aging					559,820	559,820
Culture & recreation						
Park & Recreation services					636,826	636,826
Library services					358,115	358,115
Other purposes					5,707	5,707
Debt Service					1,355,251	1,355,251
Capital Projects					5,754,068	5,754,068
Committed for:						
General government:						
General county government retirement					1,167,139	1,167,139
General county government group insurance					995,959	995,959
Other purposes					184,651	184,651
Public safety						
Juvenile detention					347,327	347,327
Emergency Medical Services (EMS)					163,339	163,339
Fire Service					127,127	127,127
Other purposes					250,517	250,517
Public works - Road projects			5,894,259		-	5,894,259
Public health - Mosquito services					96,953	96,953
Social & economic services						
Transportation services					336,161	336,161
Other purposes					96,133	96,133
Culture & recreation-Library projects					36,551	36,551
Capital projects					696,163	696,163
Unassigned:						
	2,540,404				(38,508)	2,501,896
	\$ 2,546,328	\$ 4,477,487	\$ 4,066,823	\$ 5,894,259	\$ 21,391,643	\$ 38,376,540

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 15 – RESTATEMENT

According to GASB Statement No. 65, debt issuance costs should be considered an outflow of resources in the reporting period in which the costs occurred. The debt issuance costs of \$77,957 relate to bonds issued in prior periods. Because the County has implemented the new guidelines this year, a restatement of net position is required to write off these costs.

In prior years the revenue received in our PILT fund has been inaccurately reported as deferred revenue. Because this revenue is both measurable and available at the time of receipt, we have made a prior period adjustment to correct our misstatement. The amount of restatement is \$2,176,745.

NOTE 16 - LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that Flathead County place a final cover on its landfill when it stops accepting waste and perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the landfill reports a portion of these closure and postclosure care costs as an operating expense each period. The costs expensed during a period are based on landfill capacity used as of each balance sheet date. The \$7,958,164 reported as landfill closure and postclosure liability at June 30, 2014, represents the cumulative amount reported to date based on the use of 68.37% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$3,681,758 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure in 2014. Actual costs may be different due to inflation, deflation, technology, or changes in applicable laws or regulations. The County expects the landfill to close in 2060, therefore there are 46 years remaining of useful life.

The County is required by State and Federal laws and regulations to demonstrate financial assurance for the costs of closure and postclosure care costs. For the fiscal year ended June 30, 2014, Flathead County demonstrated its ability to handle closure and postclosure care costs by passing the local government financial test.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 17 - JOINT VENTURES

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

City-County Health Department

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

County and Evergreen Water and Sewer District Interlocal Agreement

The County and the Evergreen Water and Sewer District Number 1 entered into an interlocal agreement on November 21, 1991, for the purpose of facilitating the design, financing, construction, and operation of the sanitary sewage facilities for the District and to induce the State of Montana to make loans to and purchase the bonds from the County for the benefit of the District. Separate financial statements may be obtained by contacting Flathead County Water & Sewer District-Evergreen at 130 Nicholson Drive Kalispell, MT 59901.

Flathead Emergency Communications Center (FECC) Interlocal Agreement

The County and the Cities of Columbia Falls, Kalispell, and Whitefish entered into an interlocal agreement effective July 1, 2011 to establish an entity for the purpose of consolidating all dispatch services within Flathead County. The operation is accounted for in the FECC Fund and is included as a discretely presented component unit of Flathead County.

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 18 - SERVICES PROVIDED TO OTHER GOVERNMENTS

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

NOTE 19 - RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in each of the past three fiscal years. There were no significant changes in how the County covered its risks in FY2014.

Insurance Policies:

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

Insurance Pools:

The County has joined with 28 other Montana Counties to form a self-insurance pool offering liability and general insurance coverage. This pool, named the Montana Association of Counties Joint Powers Insurance Authority Trust, provides for property, liability, public officials errors and omissions, and crime coverage in the amount of \$50,000 each. The Trust also provides for additional coverage for the above areas through excess insurance lines for varying amounts. The Trust has entered into an agreement with a private insurance agency to provide claim administrative services. The Trust has also entered into an agreement with the Montana Association of Counties to provide general administrative services. The counties do not exercise control over the budgeting and financing of the Trust's activities.

COUNTY OF FLATHEAD
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2014

NOTE 19 - RISK MANAGEMENT (CONTINUED)

Insurance Pools: (continued)

Audited financial statements for the fiscal year ended September 30, 2014, are available from the Montana Association of Counties Joint Powers Insurance Trust 2715 Skyway Drive Helena, MT 59602-1213.

Self Insurance:

The County provides medical insurance coverage for its employees via a self-insured plan administered by Allegiance Benefit Plan Management, Inc. The plan provides medical, dental and vision benefits and is operated as an Internal Service Fund, funded by premiums charged to each department, based on employees in that department, premiums from retirees electing to remain under the County's plan, and prorated premiums from part-time eligible employees. The County pays \$734.93 per month for each covered full time employee. After a \$800 deductible for individual and \$2,400 deductible for family, the plan pays 75% of claims up to \$2,050 for individual and \$4,100 for families and then 100%, up to a stop-loss amount of \$120,000.

In 2014 the county continued to provide a Wellness Program offering reduced deductible and claim rates for those employees who choose to participate. Deductibles and out of pocket rates vary depending on participation and healthy incentive results. After a \$400 deductible for individual and \$1,200 for family, the plan pays 75% of claims up to \$1,650 for individual and \$3,300 for families and then 100%, up to a stop-loss amount of \$120,000. When the stop-loss is reached, commercial stop-loss insurance purchased by the County reimburses the expenditures exceeding the \$120,000.

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

A reconciliation of claims payable follows:

	Fiscal Year Ending June 30, 2014		Fiscal Year Ending June 30, 2013
Claims payable, beginning of year	\$ 217,211	\$	437,243
Claims incurred	4,932,437		3,661,755
Claims paid	(4,751,279)		(3,881,787)
Claims payable, end of year	\$ 398,369	\$	217,211

COUNTY OF FLATHEAD
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE 20 – SUBSEQUENT EVENTS

On August 11, 2014 the Board of County Commissioners adopted Resolution 2379F approving issuance of Tax Exempt bonds in the amount of \$720,000 and Taxable bonds in the amount of \$360,000. These bonds were issued for Big Mountain RSID #155. The proceeds of the tax exempt bonds will be used to install road and storm drainage improvements and meter improvements. The proceeds of the taxable bonds will be used to pay the costs of the water improvements for the district.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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REQUIRED SUPPLEMENTARY INFORMATION

**Other Post-Employment Benefits Plan
Schedule of Funding Progress**

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Accrued Liability	Actuarial Value of Plan Assets	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Liability as a Percentage of Payroll
June 30, 2009	July 1, 2008	\$ 4,260,797	\$ -	\$ 4,260,797	0.00%	\$ 19,757,413	21.57%
June 30, 2010	July 1, 2008	4,441,881	-	4,441,881	0.00%	\$ 20,086,166	22.11%
June 30, 2011	July 1, 2010	2,093,597	-	2,093,597	0.00%	\$ 20,093,019	10.42%
June 30, 2012	July 1, 2010	2,185,181	-	2,185,181	0.00%	\$ 20,148,216	10.85%
June 30, 2013	July 1, 2012	1,690,058	-	1,690,058	0.00%	\$ 20,429,564	8.27%
June 30, 2014	July 1, 2012	1,754,005	-	1,754,005	0.00%	\$ 21,145,690	8.29%

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**COMBINING AND INDIVIDUAL
FUND STATEMENTS**

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Flathead County, Montana
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	Special Revenue	Debt Service	Capital Project	Total
ASSETS				
Current Assets				
Cash and investments	\$ 14,214,073	\$ 1,347,146	\$ 6,747,142	\$ 22,308,361
Taxes and assessments receivable, net	1,362,596	53,490	-	1,416,086
Accounts receivable, net	513,793	-	5,000	518,793
Interest receivable	2,759	1,581	14,627	18,967
Due from other funds	-	57,549	-	57,549
Due from other governments	1,432,101	-	-	1,432,101
Prepaid expenditures	2,025	-	-	2,025
Inventories	135,693	-	-	135,693
Total Current Assets	17,663,040	1,459,766	6,766,769	25,889,575
Noncurrent Assets				
Restricted cash and investments	-	7,854	-	7,854
Special assessments receivable deferred	-	2,321,659	-	2,321,659
Total Noncurrent Assets	-	2,329,513	-	2,329,513
Total Assets	\$ 17,663,040	\$ 3,789,279	\$ 6,766,769	\$ 28,219,088
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 836,264	\$ -	\$ 301,911	\$ 1,138,175
Accrued payroll	728,643	-	-	728,643
Due to other funds	472,103	57,298	251	529,652
Due to other governments	392,496	-	-	392,496
Unearned revenue	156,175	-	-	156,175
Current portion of advances from other funds	19,896	-	-	19,896
Total Current Liabilities	2,605,577	57,298	302,162	2,965,037
Noncurrent Liabilities				
Deposits Payable	75,000	-	-	75,000
Noncurrent portion of advances	30,694	-	-	30,694
Total Noncurrent Liabilities	105,694	-	-	105,694
Total Liabilities	2,711,271	57,298	302,162	3,070,731
Deferred Inflows of Resources				
Unavailable revenue - tax/special assessments	1,365,357	2,376,730	14,627	3,756,714
Total Deferred Inflows of Resources	1,365,357	2,376,730	14,627	3,756,714
FUND BALANCE				
Nonspendable				
Inventory	\$ 135,693	\$ -	\$ -	\$ 135,693
Prepaid expenditures	2,025	-	-	2,025
Restricted for:				
General government	1,503,714	-	-	1,503,714
Public safety	913,416	-	-	913,416
Public works	999,819	-	-	999,819
Public health	4,423,622	-	-	4,423,622
Social & economic services	843,875	-	-	843,875
Culture & recreation	1,000,648	-	-	1,000,648
Debt service	-	1,355,251	-	1,355,251
Capital projects	-	-	5,754,068	5,754,068
Committed for:				
General government	2,347,749	-	-	2,347,749
Public safety	888,310	-	-	888,310
Public health	96,953	-	-	96,953
Social & economic services	432,294	-	-	432,294
Culture & recreation	36,551	-	-	36,551
Capital projects	-	-	696,163	696,163
Unassigned	(38,257)	-	(251)	(38,508)
Total Fund Balance	13,586,412	1,355,251	6,449,980	21,391,643
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 17,663,040	\$ 3,789,279	\$ 6,766,769	\$ 28,219,088

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Flathead County, Montana
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
June 30, 2014

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
REVENUES				
Property Taxes and assessments	\$ 14,764,314	\$ 823,693	\$ (605)	\$ 15,587,402
Licenses and permits	91,096	-	-	91,096
Intergovernmental Revenue	9,304,074	8,025	-	9,312,099
Charges for services	5,774,654	-	-	5,774,654
Fines and forfeitures	85,338	-	-	85,338
Miscellaneous Revenue	1,237,332	-	293,658	1,530,990
Investment earnings	6,178	5,525	29,355	41,058
Total revenues	<u>31,262,986</u>	<u>837,243</u>	<u>322,408</u>	<u>32,422,637</u>
EXPENDITURES				
Current Operations:				
General government	3,317,547	-	70,261	3,387,808
Public safety	3,904,610	-	1,784	3,906,394
Public works	2,877,233	-	-	2,877,233
Public health	9,203,323	-	-	9,203,323
Social and economic services	3,633,744	-	-	3,633,744
Culture and recreation	3,582,883	-	73,292	3,656,175
Debt Service:				
Principal	-	737,140	-	737,140
Interest and Fiscal Charges	216	348,371	-	348,587
Capital Outlay	2,278,906	-	2,161,060	4,439,966
Miscellaneous	787,726	-	-	787,726
Total expenditures	<u>29,586,188</u>	<u>1,085,511</u>	<u>2,306,397</u>	<u>32,978,096</u>
Excess (deficiency) of revenues over expenditures	<u>1,676,798</u>	<u>(248,268)</u>	<u>(1,983,989)</u>	<u>(555,459)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,118,430	-	3,893,206	6,011,636
Transfers (out)	(3,045,083)	(36,063)	-	(3,081,146)
Proceeds from the sale of general capital assets	37,900	-	-	37,900
Total other financing sources and uses	<u>(888,753)</u>	<u>(36,063)</u>	<u>3,893,206</u>	<u>2,968,390</u>
Net change in fund balance	<u>788,045</u>	<u>(284,331)</u>	<u>1,909,217</u>	<u>2,412,931</u>
Fund balance - beginning	<u>12,798,367</u>	<u>1,639,582</u>	<u>4,540,763</u>	<u>18,978,712</u>
Fund balance - ending	<u>\$ 13,586,412</u>	<u>\$ 1,355,251</u>	<u>\$ 6,449,980</u>	<u>\$ 21,391,643</u>

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NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

Herron Park Fund (2212) – This fund accounts for all financial transactions related to the establishment and maintenance of Herron park land.

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

Prevention Block Grant (2274) – This fund accounts for financial transactions as a result of a grant awarded to build performance management systems for critical health care areas.

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

Medicaid Waiver Fund (2281) – This fund accounts for all financial transactions related to medicaid payments for the home health care alternative to nursing home care. This fund is established based on Montana’s Code Annotated 7-14-111

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

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

Extension Grant Fund (2291) – This fund accounts for all financial transactions related to the Extension Grants.

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

Museum Fund (2360) – This fund accounts for all financial transactions related to the support and maintenance of items displayed within the Historic Courthouse.

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

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

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

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

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

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

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

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

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

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

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

MT Medicaid Health Improvement Fund (2836) – This fund accounts for all financial transactions pertaining to Montana’s Health Improvement program.

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

Tally LK Tansy Ragwort Proj (2846) – This fund accounts for all financial transactions pertaining to a grant that helps eliminate the Tansy Ragwort weed.

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

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

Forest Reserve Title III Fund (2902) – This fund accounts for money received from the federal government administered by the Department of Agriculture. This is shared revenue.

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

FEMA Grant Fund (2917) – This fund accounts for all financial transactions related to an award granted to the County by the Federal Emergency Management Agency (FEMA).

COPS Fund (2919) – This fund accounts for all financial transactions pertaining to the community oriented policing services (COPS) federal grant sponsored by the U.S. Department of Justice.

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

Department of Justice Grants (2921) – This fund accounts for all financial transactions pertaining to grants awarded by the Department of Justice.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

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

Border Interoperability Demonstration Project (2925) – This fund accounts for all financial transactions pertaining to the Border Interoperability Demonstration project.

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

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

Homeland Security Fund (2931) – This fund accounts for all financial transactions pertaining to a grant awarded by the Department of Homeland Security.

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

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

JAG Civil Grant Fund (2934) – This fund accounts for all financial transactions pertaining to small federal grants administered by the U.S. Department of Justice.

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

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

Community Development Block Grant (CDBG) Fund (2940) – This fund accounts for all financial transactions pertaining to federal grants awarded to improve community development.

Community Development Block Grant (CDBG) Economic Development Fund (2941) – This fund accounts for all financial transactions pertaining to federal grants awarded to improve economic development.

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

CTEP-Lakeside/Somers Trail Fund (2955) – This fund accounts for all financial transactions relating to the establishment and maintenance of the Community Transportation Enhancement Program (CTEP) for the Lakeside/Somers trail. This fund was established by a federal grant administered by the U.S. Department of Transportation.

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

Pregnant and Parent Teens (2963) – This fund accounts for all financial transactions relating to the education of pregnant teen parents.

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

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

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

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

Health Clinic Fund (2969) – This fund accounts for all financial transactions relating to the operations of a Health Clinic. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

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

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

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

TB Grant Fund (2978) – This fund accounts for all financial transactions relating to the prevention and detection of tuberculosis. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

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

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

Drug Free Communities Fund (2981) - This fund accounts for all financial transactions used to promote a drug free community. This fund was established by a federal grant sponsored by the U.S. Department of Health and Human Services.

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

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

RSVP Fund (2985) – This fund accounts for all financial transactions used to provide volunteer work opportunities for senior and retired members of the community. This fund was established by a federal grant sponsored by the Corporation for National Service.

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

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

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

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

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

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

CTEP/Kila Bike Path Fund (2994) – This fund accounts for all financial transactions used to construct and maintain the Kila Bike Path. This fund was established by a federal grant sponsored by the U.S. Department of Transportation and the Community Transportation Enhancement Program (CTEP).

CTEP (2995) – This fund accounts for all financial transactions used to construct and maintain the Sam Bibler Memorial trail. This fund was established by a federal grant sponsored by the U.S. Department of Transportation and the Community Transportation Enhancement Program (CTEP).

Glacier National Park Transportation (2996) – This fund accounts for all financial transactions used to support the operations of public transportation within Glacier National Park on behalf of the federal government.

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

NONMAJOR SPECIAL REVENUE FUNDS (continued)

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

Evergreen Median Fund (7040) – This fund accounts for all financial transactions related to the care and maintenance of road medians located in Evergreen.

Animal Shelter Expendable Trust Fund (7054) – This fund accounts for all financial transactions related to the care and maintenance of abandoned animals within Flathead County.

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

Sheriffs Drug Trust Fund (7057) – This fund accounts for all financial transactions related to drug forfeitures seized by Flathead County.

COA/Advisory Council Fund (7058) – This fund accounts for all financial transactions related to the advisory council for Area on Aging services.

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

Drug Forfeiture/Fed Shared Fund (7062) – This fund accounts for all financial transactions related to federally shared drug forfeiture programs.

Youth ADA Fund (7069) – This fund accounts for all financial transactions pertaining to providing handicapped accessibility to youth in accordance with the American Disability Act.

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

CAC Trust Fund (7072) – This fund accounts for all financial transactions that pertain to Children's Advocacy Center. This fund is established by local grants.

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Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2120	2130	2140	2150	2160	2180
	Poor Fund	Bridge Fund	Weed Fund	Predatory Animal Fund	County Fair Fund	District Court Fund
Assets						
Current Assets:						
Cash and investments	\$ 63,901	\$ 515,362	\$ 284,307	\$ 724	\$ 89,522	\$ 544,814
Taxes and assessments receivable, net	33,912	78,176	38,975	108	25,451	55,475
Accounts receivable, net	-	-	29,253	-	18,000	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	2,025	-
Inventories	-	135,693	-	-	-	-
Total Current Assets	97,813	729,231	352,535	832	134,998	600,289
Total Assets	\$ 97,813	\$ 729,231	\$ 352,535	\$ 832	\$ 134,998	\$ 600,289
Liabilities						
Current liabilities:						
Accounts payable	\$ 36,067	\$ 55,533	\$ 24,634	\$ -	\$ 36,206	\$ 7,568
Accrued payroll	-	13,700	16,001	-	10,780	22,403
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	97,779	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	36,067	69,233	40,635	-	144,765	29,971
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	36,067	69,233	40,635	-	144,765	29,971
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	33,912	78,177	38,975	108	25,454	55,475
Total Deferred Inflows of Resources	33,912	78,177	38,975	108	25,454	55,475
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ 135,693	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	2,025	-
Restricted for:						
General government	-	-	-	-	-	514,843
Public safety	-	-	-	-	-	-
Public works	-	446,128	272,925	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	27,834	-	-	724	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	(37,246)	-
Total Fund Balance	27,834	581,821	272,925	724	(35,221)	514,843
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 97,813	\$ 729,231	\$ 352,535	\$ 832	\$ 134,998	\$ 600,289

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2190	2200	2210	2211	2212	2220
	Parks/Cash in Lieu					
	Comp Insurance Fund	Mosquito Fund	Park Fund	Fund	Herron Park Fund	Library Fund
Assets						
Current Assets:						
Cash and investments	\$ 655,713	\$ 101,924	\$ 398,246	\$ 278,241	\$ -	\$ 428,456
Taxes and assessments receivable, net	71,473	17,944	38,438	-	-	128,321
Accounts receivable, net	9,051	-	9,817	-	-	-
Interest receivable	-	-	-	-	-	929
Due from other governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	736,237	119,868	446,501	278,241	-	557,706
Total Assets	\$ 736,237	\$ 119,868	\$ 446,501	\$ 278,241	\$ -	\$ 557,706
Liabilities						
Current liabilities:						
Accounts payable	\$ 3,145	\$ 2,420	\$ 35,691	\$ -	\$ -	\$ 30,239
Accrued payroll	-	2,552	13,787	-	-	40,101
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	3,145	4,972	49,478	-	-	70,340
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	3,145	4,972	49,478	-	-	70,340
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	71,471	17,943	38,438	-	-	129,251
Total Deferred Inflows of Resources	71,471	17,943	38,438	-	-	129,251
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	661,621	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	358,585	278,241	-	358,115
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	96,953	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned						
Total Fund Balance	661,621	96,953	358,585	278,241	-	358,115
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 736,237	\$ 119,868	\$ 446,501	\$ 278,241	\$ -	\$ 557,706

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2251	2260	2270	2272	2273	2274
	Planning Fund	Emergency/ Disaster Fund	Health Fund	EMS Program Fund	Special EMS Program Fund	Prevention Block Grant Fund
Assets						
Current Assets:						
Cash and investments	\$ 219,668	\$ 374,818	\$ 720,755	\$ 88,174	\$ 84,703	\$ -
Taxes and assessments receivable, net	26,971	4,606	130,970	22,632	45,374	-
Accounts receivable, net	-	-	10,262	60	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	48,958	-	-	243
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	246,639	379,424	910,945	110,866	130,077	243
Total Assets	\$ 246,639	\$ 379,424	\$ 910,945	\$ 110,866	\$ 130,077	\$ 243
Liabilities						
Current liabilities:						
Accounts payable	\$ 1,992	\$ -	\$ 15,013	\$ 4,655	\$ -	\$ -
Accrued payroll	16,431	-	82,898	4,943	-	-
Due to other funds	-	-	-	-	-	243
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	18,423	-	97,911	9,598	-	243
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	18,423	-	97,911	9,598	-	243
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	26,971	4,606	130,970	22,632	45,374	-
Total Deferred Inflows of Resources	26,971	4,606	130,970	22,632	45,374	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	201,245	-	-	-	-	-
Public safety	-	374,818	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	682,064	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	78,636	84,703	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	201,245	374,818	682,064	78,636	84,703	-
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 246,639	\$ 379,424	\$ 910,945	\$ 110,866	\$ 130,077	\$ 243

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2280	2281	2283	2290	2291	2320
	Area on Aging Fund	Medicaid Waiver Fund	Buckle Up Flathead Fund	4H/Extension Fund	Extension Grant Fund	Children's Advocacy Center Fund
Assets						
Current Assets:						
Cash and investments	\$ 75,340	\$ 147	\$ -	\$ 41,935	\$ 7,585	\$ 51,727
Taxes and assessments receivable, net	20,327	-	-	10,912	-	-
Accounts receivable, net	6	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	3,559	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	95,673	147	3,559	52,847	7,585	51,727
Total Assets	\$ 95,673	\$ 147	\$ 3,559	\$ 52,847	\$ 7,585	\$ 51,727
Liabilities						
Current liabilities:						
Accounts payable	\$ 2,241	\$ -	\$ 1,006	\$ 4,911	\$ 571	\$ -
Accrued payroll	7,367	-	1,147	1,479	1,668	-
Due to other funds	-	-	905	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	9,608	-	3,058	6,390	2,239	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-
Total Liabilities	9,608	-	3,058	6,390	2,239	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	20,327	-	-	10,912	-	-
Total Deferred Inflows of Resources	20,327	-	-	10,912	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	51,727
Public works	-	-	-	-	-	-
Public health	-	-	501	-	-	-
Social & economic services	65,738	147	-	35,545	5,346	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned						
Total Fund Balance	65,738	147	501	35,545	5,346	51,727
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 95,673	\$ 147	\$ 3,559	\$ 52,847	\$ 7,585	\$ 51,727

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2340	2350	2360	2370	2372	2374
	School Co-Op Revolving Fund	Big MT Comm Site Fund	Museum Fund	Retirement Fund	Permissive Medical Levy Fund	Home Health Fund
Assets						
Current Assets:						
Cash and investments	\$ 41,935	\$ -	\$ 1,043	\$ 1,284,497	\$ -	\$ 371,372
Taxes and assessments receivable, net	-	-	-	245,231	114,388	-
Accounts receivable, net	-	2,802	-	-	-	232,422
Interest receivable	91	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	42,026	2,802	1,043	1,529,728	114,388	603,794
Total Assets	\$ 42,026	\$ 2,802	\$ 1,043	\$ 1,529,728	\$ 114,388	\$ 603,794
Liabilities						
Current liabilities:						
Accounts payable	\$ 692	\$ 317	\$ -	\$ -	\$ -	\$ 35,332
Accrued payroll	-	-	-	117,358	-	-
Due to other funds	-	2,178	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	692	2,495	-	117,358	-	35,332
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	692	2,495	-	117,358	-	35,332
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	91	-	-	245,231	114,388	-
Total Deferred Inflows of Resources	91	-	-	245,231	114,388	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	568,462
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	41,243	-	1,043	1,167,139	-	-
Public safety	-	307	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	41,243	307	1,043	1,167,139	-	568,462
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 42,026	\$ 2,802	\$ 1,043	\$ 1,529,728	\$ 114,388	\$ 603,794

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2380	2382	2390	2391	2393	2394
	Group Insurance Fund	Search & Rescue Levy Fund	Drug Forfeitures	FC Fire Service Area Fund	Halo Project Fund	DUI Reinstatement Fund
Assets						
Current Assets:						
Cash and investments	\$ 1,120,693	\$ 119,369	\$ 7,828	\$ 135,382	\$ 102,415	\$ 110,801
Taxes and assessments receivable, net	147,144	21,642	-	8,245	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	9,050
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	1,267,837	141,011	7,828	143,627	102,415	119,851
Total Assets	\$ 1,267,837	\$ 141,011	\$ 7,828	\$ 143,627	\$ 102,415	\$ 119,851
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ 8,978	\$ -	\$ 5,791	\$ 6,282	\$ 200
Accrued payroll	124,734	1,781	-	2,464	-	567
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	124,734	10,759	-	8,255	6,282	767
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	124,734	10,759	-	8,255	6,282	767
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	147,144	21,642	-	8,245	-	-
Total Deferred Inflows of Resources	147,144	21,642	-	8,245	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	108,610	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	119,084
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	995,959	-	-	-	-	-
Public safety	-	-	7,828	127,127	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	96,133	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	995,959	108,610	7,828	127,127	96,133	119,084
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 1,267,837	\$ 141,011	\$ 7,828	\$ 143,627	\$ 102,415	\$ 119,851

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2395	2396	2820	2830	2836	2840
	Records Preservation Fund	Juvenile Detention Fund	Gas Tax Fund	Junk Vehicle Fund	MT Medicaid Health Improvement Fund	Weed Truck Grant Fund
Assets						
Current Assets:						
Cash and investments	\$ 161,710	\$ 361,063	\$ 170,566	\$ 110,995	\$ 886,064	\$ 23,015
Taxes and assessments receivable, net	-	52,987	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	11,731	-	-	55,367	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	161,710	425,781	170,566	110,995	941,431	23,015
Total Assets	\$ 161,710	\$ 425,781	\$ 170,566	\$ 110,995	\$ 941,431	\$ 23,015
Liabilities						
Current liabilities:						
Accounts payable	\$ 1,243	\$ 3,234	\$ 120,522	\$ 227	\$ 3,693	\$ -
Accrued payroll	4,361	22,233	-	733	13,545	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	19,896	-	-	-	-	-
Total Current liabilities	25,500	25,467	120,522	960	17,238	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	30,694	-	-	-	-	-
Total noncurrent Liabilities	30,694	-	-	-	-	-
Total Liabilities	56,194	25,467	120,522	960	17,238	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	52,987	-	-	-	-
Total Deferred Inflows of Resources	-	52,987	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	105,516	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	50,044	110,035	-	23,015
Public health	-	-	-	-	924,193	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	347,327	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	105,516	347,327	50,044	110,035	924,193	23,015
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 161,710	\$ 425,781	\$ 170,566	\$ 110,995	\$ 941,431	\$ 23,015

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2846	2859	2888	2902	2916	2917
	Tansy LK Tansy Ragwort Proj	GIS-MT Land Information Act Fund	I & R/ Comm Service Fund	Forest Reserve Title III Fund	BCC/Drug Investigation Team	FEMA Grant Fund
Assets						
Current Assets:						
Cash and investments	\$ -	\$ 41,730	\$ -	\$ 30,433	\$ -	\$ 75,000
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	34,395	-	59,093	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	-	41,730	34,395	30,433	59,093	75,000
Total Assets	\$ -	\$ 41,730	\$ 34,395	\$ 30,433	\$ 59,093	\$ 75,000
Liabilities						
Current liabilities:						
Accounts payable	\$ -	-	\$ 271	\$ -	\$ 11,103	-
Accrued payroll	-	-	9,180	-	11,353	-
Due to other funds	-	-	20,223	-	36,637	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	-	-	29,674	-	59,093	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	75,000
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	75,000
Total Liabilities	-	-	29,674	-	59,093	75,000
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	30,433	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	4,721	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	41,730	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	41,730	4,721	30,433	-	-
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ -	\$ 41,730	\$ 34,395	\$ 30,433	\$ 59,093	\$ 75,000

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2919	2920	2921	2922	2923	2924
	COPS Fund	Children Advacacy Center Fund	Department of Justice	High Intensity Drug Trafficking	Sheriff Drug Trust Fund	Drug Forfeiture/Fed Share
Assets						
Current Assets:						
Cash and investments	\$ -	\$ 3,541	\$ 115	\$ -	\$ 332,891	\$ 242,382
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	699	526
Due from other governments	-	-	-	67,360	528	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	-	3,541	115	67,360	334,118	242,908
Total Assets	\$ -	\$ 3,541	\$ 115	\$ 67,360	\$ 334,118	\$ 242,908
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 7,368	\$ 223	\$ -
Accrued payroll	-	-	-	1,498	-	-
Due to other funds	-	-	-	58,494	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	-	-	-	67,360	223	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	-	67,360	223	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	699	526
Total Deferred Inflows of Resources	-	-	-	-	699	526
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	3,541	115	-	333,196	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	242,382
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	3,541	115	-	333,196	242,382
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ -	\$ 3,541	\$ 115	\$ 67,360	\$ 334,118	\$ 242,908

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2925	2928	2930	2931	2932	2933
	Border Interoperability Demonstration Project	War Supplemental Grant Fund	Bulletproof Vest Partnership Fund	Homeland Security Fund	Alcohol Enforcement Team	STEP DUI/ Seatbelt Fund
Assets						
Current Assets:						
Cash and investments	\$ 867	\$ -	\$ 20,825		\$ 8,274	\$ -
Taxes and assessments receivable, net	-	-	-		-	-
Accounts receivable, net	3,401	-	-		-	-
Interest receivable	-	-	-		18	-
Due from other governments	173,899	88,182	10,123	14,054	-	7,729
Prepaid expenditures	-	-	-		-	-
Inventories	-	-	-		-	-
Total Current Assets	178,167	88,182	30,948	14,054	8,292	7,729
Total Assets	\$ 178,167	\$ 88,182	\$ 30,948	\$ 14,054	\$ 8,292	\$ 7,729
Liabilities						
Current liabilities:						
Accounts payable	\$ 12,465	\$ 18,471	\$ 2,546	\$ 1,598	\$ -	\$ -
Accrued payroll	-	3,502	-	3,132	-	-
Due to other funds	165,702	65,985	-	9,324	-	6,431
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	178,167	87,958	2,546	14,054	-	6,431
Noncurrent liabilities						
Deposits payable	-	-	-		-	-
Noncurrent portion of advances	-	-	-		-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	178,167	87,958	2,546	14,054	-	6,431
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-		18	-
Total Deferred Inflows of Resources	-	-	-	-	18	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
Prepaid expenditures	-	-	-		-	-
Restricted for:						
General government	-	-	-		-	-
Public safety	-	224	28,402		8,274	1,298
Public works	-	-	-		-	-
Public health	-	-	-		-	-
Social & economic services	-	-	-		-	-
Culture & recreation	-	-	-		-	-
Committed for:						
General government	-	-	-		-	-
Public safety	-	-	-		-	-
Public health	-	-	-		-	-
Social & economic services	-	-	-		-	-
Culture & recreation	-	-	-		-	-
Unassigned	-	-	-		-	-
Total Fund Balance	-	224	28,402	-	8,274	1,298
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 178,167	\$ 88,182	\$ 30,948	\$ 14,054	\$ 8,292	\$ 7,729

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2934	2936	2939	2940	2941	2953
	JAG Civil Grant Fund	National Children's Alliance Fund	Bigfork Stormwater Fund	CDBG Fund	CDBG Economic Development Fund (2941)	VFA Program Fund
Assets						
Current Assets:						
Cash and investments	\$ -	\$ -	\$ 7,719	\$ -	\$ -	\$ 410
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	34,500	1,196	6,793	55,849	-	2,801
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	34,500	1,196	14,512	55,849	-	3,211
Total Assets	\$ 34,500	\$ 1,196	\$ 14,512	\$ 55,849	\$ -	\$ 3,211
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ 2,555	\$ 55,849	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	34,500	1,196	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	34,500	1,196	2,555	55,849	-	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	34,500	1,196	2,555	55,849	-	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	11,957	-	-	-
Public safety	-	-	-	-	-	3,211
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	-	11,957	-	-	3,211
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 34,500	\$ 1,196	\$ 14,512	\$ 55,849	\$ -	\$ 3,211

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2955	2956	2963	2964	2966	2967
	Gateway to Glacier					
	CTEP-Lakeside/ Somers Trail Fund	Bike/Pedestrian Trail Fund	Pregnant & Parent Teens	Community Youth Suicide Prevention	Radon Program Fund	Montana Cancer Control
Assets						
Current Assets:						
Cash and investments	\$ 5,388	\$ 58,494	\$ -	\$ 17,884	\$ 136	\$ 281,152
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	45,922	-	-	43,493
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	5,388	58,494	45,922	17,884	136	324,645
Total Assets	\$ 5,388	\$ 58,494	\$ 45,922	\$ 17,884	\$ 136	\$ 324,645
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,293
Accrued payroll	-	-	2,164	-	-	6,424
Due to other funds	-	-	43,812	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	-	-	45,976	-	-	7,717
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	45,976	-	-	7,717
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	58,494	-	-	-	-
Public health	-	-	-	17,884	136	316,928
Social & economic services	-	-	-	-	-	-
Culture & recreation	5,388	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	(54)	-	-	-
Total Fund Balance	5,388	58,494	(54)	17,884	136	316,928
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 5,388	\$ 58,494	\$ 45,922	\$ 17,884	\$ 136	\$ 324,645

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2968	2969	2970	2971	2972	2973
	Tobacco Use Prevention Grant	Health Clinic Fund	Consortium II Fund	WIC Fund	Family Planning Fund	MCH Grant Fund
Assets						
Current Assets:						
Cash and investments	\$ 59,959	\$ 550,427	\$ 19,059	\$ -	\$ 503,011	\$ 147,751
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	122,543	-	-	53,593	2,897
Interest receivable	-	-	-	-	-	-
Due from other governments	18,390	-	10	36,969	14,254	176,850
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	78,349	672,970	19,069	36,969	570,858	327,498
Total Assets	\$ 78,349	\$ 672,970	\$ 19,069	\$ 36,969	\$ 570,858	\$ 327,498
Liabilities						
Current liabilities:						
Accounts payable	\$ 1,586	\$ 37,750	\$ -	\$ 3,231	\$ 5,525	\$ 66,787
Accrued payroll	2,505	73,089	-	9,781	19,377	12,806
Due to other funds	-	-	-	859	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	51,852
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	4,091	110,839	-	13,871	24,902	131,445
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	4,091	110,839	-	13,871	24,902	131,445
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	74,258	562,131	19,069	23,098	545,956	196,053
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	74,258	562,131	19,069	23,098	545,956	196,053
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 78,349	\$ 672,970	\$ 19,069	\$ 36,969	\$ 570,858	\$ 327,498

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2974	2975	2976	2977	2978	2979
	Consortia III/Ryan White Fund	AIDS Grant Fund	Immunization Program Fund	Bioterrorism Fund	TB Grant Fund	Air Quality Grant Fund
Assets						
Current Assets:						
Cash and investments	\$ 80	\$ 70,016	\$ -	\$ 85,309	\$ 619	\$ -
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	515	203	15,688	29,590	-	27,806
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	595	70,219	15,688	114,899	619	27,806
Total Assets	\$ 595	\$ 70,219	\$ 15,688	\$ 114,899	\$ 619	\$ 27,806
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ 11	\$ -	\$ 294	\$ -	\$ 359
Accrued payroll	-	286	-	5,340	-	1,606
Due to other funds	-	-	10,101	-	-	10,684
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	6,544	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	-	297	16,645	5,634	-	12,649
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	297	16,645	5,634	-	12,649
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	595	69,922	-	109,265	619	15,157
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	(957)	-	-	-
Total Fund Balance	595	69,922	(957)	109,265	619	15,157
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 595	\$ 70,219	\$ 15,688	\$ 114,899	\$ 619	\$ 27,806

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2980	2981	2982	2983	2985	2986
	Obesity Prevention Fund	Drug Free Communities Fund	Independent Living Fund	Nutrition Fund	RSVP Fund	Senior Centers Fund
Assets						
Current Assets:						
Cash and investments	\$ 18,268	\$ 89	\$ 78,355	\$ 487,039	\$ 1,736	\$ 13,616
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	3,070	10,515	422	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	31,891	86,980	31,804	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	18,268	89	113,316	584,534	33,962	13,616
Total Assets	\$ 18,268	\$ 89	\$ 113,316	\$ 584,534	\$ 33,962	\$ 13,616
Liabilities						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ 16,810	\$ 16,478	\$ 510	\$ -
Accrued payroll	-	-	-	8,236	3,808	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	-	-	16,810	24,714	4,318	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	16,810	24,714	4,318	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	18,268	89	-	-	-	-
Social & economic services	-	-	96,506	559,820	29,644	13,616
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned						
Total Fund Balance	18,268	89	96,506	559,820	29,644	13,616
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 18,268	\$ 89	\$ 113,316	\$ 584,534	\$ 33,962	\$ 13,616

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2987	2988	2989	2990	2992	2994
	Training Grant Fund	SR Home Repair Grant Fund	HAVA Grant Fund	Transportation Fund	Parks Grant Fund	CTEP/Kila Bike Path Fund
Assets						
Current Assets:						
Cash and investments	\$ 13,580	\$ 22,762	\$ 7,500	\$ 218,318	\$ 293	\$ 26
Taxes and assessments receivable, net	-	-	-	22,894	-	-
Accounts receivable, net	-	-	-	5,159	-	-
Interest receivable	-	-	-	-	-	-
Due from other governments	-	-	-	152,614	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	13,580	22,762	7,500	398,985	293	26
Total Assets	\$ 13,580	\$ 22,762	\$ 7,500	\$ 398,985	\$ 293	\$ 26
Liabilities						
Current liabilities:						
Accounts payable	\$ 1,024	\$ 2,546	-	\$ 10,924	\$ -	\$ -
Accrued payroll	-	-	-	29,006	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	1,024	2,546	-	39,930	-	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	1,024	2,546	-	39,930	-	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	-	22,894	-	-
Total Deferred Inflows of Resources	-	-	-	22,894	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	7,500	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	12,556	20,216	-	-	-	-
Culture & recreation	-	-	-	-	293	26
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	336,161	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	12,556	20,216	7,500	336,161	293	26
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 13,580	\$ 22,762	\$ 7,500	\$ 398,985	\$ 293	\$ 26

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	2995	2996	7015	7016	7040	7054
		Glacier National Park Transportation	Animal Control Feed Care Fund	Subdivision Trust Fund	Evergreen Median Fund	Animal Shelter Expendable Trust Fund
	CTEP					
Assets						
Current Assets:						
Cash and investments	\$ -	\$ 56,778	\$ 85,276	\$ 392,516	\$ 8,825	\$ 75,884
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	20
Interest receivable	-	-	185	-	19	-
Due from other governments	5,550	28,162	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	5,550	84,940	85,461	392,516	8,844	75,904
Total Assets	\$ 5,550	\$ 84,940	\$ 85,461	\$ 392,516	\$ 8,844	\$ 75,904
Liabilities						
Current liabilities:						
Accounts payable	\$ 721	\$ 82,423	\$ -	\$ -	\$ 80	\$ 1,290
Accrued payroll	-	2,517	-	-	-	-
Due to other funds	4,829	-	-	-	-	-
Due to other governments	-	-	-	392,516	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	5,550	84,940	-	392,516	80	1,290
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	5,550	84,940	-	392,516	80	1,290
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	-	-	185	-	19	-
Total Deferred Inflows of Resources	-	-	185	-	19	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	8,745	-
Public health	-	-	85,276	-	-	74,614
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Unassigned						
	-	-	-	-	-	-
Total Fund Balance	-	-	85,276	-	8,745	74,614
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 5,550	\$ 84,940	\$ 85,461	\$ 392,516	\$ 8,844	\$ 75,904

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	7055	7057	7058	7059	7062	7069
	Library Gift & Memorial Fund	Sheriffs Drug Trust Fund	COA/ Advisory Council Fund	Somers Endowment Fund	Drug Forfeiture Fed Shared Fund	Youth ADA Fund
Assets						
Current Assets:						
Cash and investments	\$ 55,996	\$ -	\$ 5,825	\$ 1,032	\$ -	\$ -
Taxes and assessments receivable, net	-	-	-	-	-	-
Accounts receivable, net	-	-	500	-	-	-
Interest receivable	121	-	13	2	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	56,117	-	6,338	1,034	-	-
Total Assets	\$ 56,117	\$ -	\$ 6,338	\$ 1,034	\$ -	\$ -
Liabilities						
Current liabilities:						
Accounts payable	\$ 19,445	\$ -	\$ 6,325	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	(20)	-	-	-
Unearned revenue	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-
Total Current liabilities	19,445	-	6,305	-	-	-
Noncurrent liabilities						
Deposits payable	-	-	-	-	-	-
Noncurrent portion of advances	-	-	-	-	-	-
Total noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	19,445	-	6,305	-	-	-
Deferred Inflows of Resources						
Unavailable revenue - tax/special assessments	121	-	13	2	-	-
Total Deferred Inflows of Resources	121	-	13	2	-	-
Fund Balance						
Nonspendable:						
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	-	-	-	1,032	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	20	-	-	-
Culture & recreation	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Social & economic services	-	-	-	-	-	-
Culture & recreation	36,551	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	36,551	-	20	1,032	-	-
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 56,117	\$ -	\$ 6,338	\$ 1,034	\$ -	\$ -

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	7071	7072	
	Co. Attorney Victims Restitution	CAC Trust Fund	Total
Assets			
Current Assets:			
Cash and investments	\$ 72,077	\$ -	\$ 14,214,073
Taxes and assessments receivable, net	-	-	1,362,596
Accounts receivable, net	-	-	513,793
Interest receivable	156	-	2,759
Due from other governments	-	-	1,432,101
Prepaid expenditures	-	-	2,025
Inventories	-	-	135,693
Total Current Assets	<u>72,233</u>	<u>-</u>	<u>17,663,040</u>
Total Assets	<u>\$ 72,233</u>	<u>\$ -</u>	<u>\$ 17,663,040</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ -	\$ -	836,264
Accrued payroll	-	-	728,643
Due to other funds	-	-	472,103
Due to other governments	-	-	392,496
Unearned revenue	-	-	156,175
Current portion of advances	-	-	19,896
Total Current liabilities	<u>-</u>	<u>-</u>	<u>2,605,577</u>
Noncurrent liabilities			
Deposits payable	-	-	75,000
Noncurrent portion of advances	-	-	30,694
Total noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>105,694</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,711,271</u>
Deferred Inflows of Resources			
Unavailable revenue - tax/special assessments	156	-	1,365,357
Total Deferred Inflows of Resources	<u>156</u>	<u>-</u>	<u>1,365,357</u>
Fund Balance			
Nonspendable:			
Inventory	\$ -	\$ -	135,693
Prepaid expenditures	-	-	2,025
Restricted for:			
General government	-	-	1,503,714
Public safety	-	-	913,416
Public works	-	-	999,819
Public health	-	-	4,423,622
Social & economic services	-	-	843,875
Culture & recreation	-	-	1,000,648
Committed for:			
General government	72,077	-	2,347,749
Public safety	-	-	888,310
Public health	-	-	96,953
Social & economic services	-	-	432,294
Culture & recreation	-	-	36,551
Unassigned	-	-	(38,257)
Total Fund Balance	<u>72,077</u>	<u>-</u>	<u>13,586,412</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 72,233</u>	<u>\$ -</u>	<u>\$ 17,663,040</u>

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Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2120	2130	2140	2150	2160	2180
	Poor Fund	Bridge Fund	Weed Fund	Predatory Animal Fund	County Fair Fund	District Court Fund
Revenues:						
Property taxes	\$ 349,702	\$ 838,997	\$ 399,859	\$ 193	\$ 281,631	\$ 683,987
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	87,357	34,312	-	31,361	158,924
Charges for Services	-	-	136,345	-	675,265	61,226
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	461	-	-	192,482	-
Investment Earnings	3	10	3	-	4	4
Total Revenues	<u>349,705</u>	<u>926,825</u>	<u>570,519</u>	<u>193</u>	<u>1,180,743</u>	<u>904,141</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	593,256
Public Safety	-	-	-	-	-	-
Public Works	-	690,074	533,455	-	-	-
Public Health	-	-	-	158	-	-
Social and Economic Services	389,134	-	-	-	-	-
Culture and Recreation	-	-	-	-	1,046,237	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	8,153	36,851	-	-	7,455
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>389,134</u>	<u>698,227</u>	<u>570,306</u>	<u>158</u>	<u>1,046,237</u>	<u>600,711</u>
Excess of Revenues over (under) Expenditures	(39,429)	228,598	213	35	134,506	303,430
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(122,500)	(1,000)	-	(200,358)	(88,140)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>(122,500)</u>	<u>(1,000)</u>	<u>-</u>	<u>(200,358)</u>	<u>(88,140)</u>
Net Change in Fund Balances	(39,429)	106,098	(787)	35	(65,852)	215,290
Fund Balance - Beginning of Year	67,263	475,723	273,712	689	30,631	299,553
Fund Balance - End of Year	<u>\$ 27,834</u>	<u>\$ 581,821</u>	<u>\$ 272,925</u>	<u>\$ 724</u>	<u>\$ (35,221)</u>	<u>\$ 514,843</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2190	2200	2210	2211	2212	2220
	Comp Insurance Fund	Mosquito Fund	Park Fund	Parks/Cash in Lieu Fund	Herron Park Fund	Library Fund
Revenues:						
Property taxes	\$ 754,574	\$ 183,898	\$ 451,411	\$ -	\$ -	\$ 1,356,174
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	25,335	2,968	26,725	-	400,000	142,535
Charges for Services	-	-	181,399	1,323	-	5,549
Fines & Forfeitures	-	-	-	-	-	27,250
Miscellaneous Revenue	84,097	546	19,168	-	312,839	3,924
Investment Earnings	10	2	4	-	-	1,406
Total Revenues	<u>864,016</u>	<u>187,414</u>	<u>678,707</u>	<u>1,323</u>	<u>712,839</u>	<u>1,536,838</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	157,182	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	528,321	11,576	-	1,447,863
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	89,200	-	712,839	-
Miscellaneous	787,726	-	-	-	-	-
Total Expenditures	<u>787,726</u>	<u>157,182</u>	<u>617,521</u>	<u>11,576</u>	<u>712,839</u>	<u>1,447,863</u>
Excess of Revenues over (under) Expenditures	76,290	30,232	61,186	(10,253)	-	88,975
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(10,327)	-	-	-	(58,661)
Sale of Capital Assets	-	-	36,000	-	-	-
Total Other Financing Sources (uses)	-	(10,327)	36,000	-	-	(58,661)
Net Change in Fund Balances	76,290	19,905	97,186	(10,253)	-	30,314
Fund Balance - Beginning of Year	585,331	77,048	261,399	288,494	-	327,801
Fund Balance - End of Year	<u>\$ 661,621</u>	<u>\$ 96,953</u>	<u>\$ 358,585</u>	<u>\$ 278,241</u>	<u>\$ -</u>	<u>\$ 358,115</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2251	2260	2270	2272	2273	2274
	Planning Fund	Emergency/ Disaster Fund	Health Fund	EMS Program Fund	Special EMS Program Fund	Prevention Block Grant
Revenues:						
Property taxes	\$ 297,548	\$ 118	\$ 1,381,864	\$ 240,723	\$ 481,440	\$ -
Licenses & Permits	-	-	90,646	-	-	-
Intergovernmental Revenue	4,141	-	111,262	-	-	243
Charges for Services	96,194	-	672,490	5,667	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	92,749	810	-	-
Investment Earnings	5	-	21	3	6	-
Total Revenues	<u>397,888</u>	<u>118</u>	<u>2,349,032</u>	<u>247,203</u>	<u>481,446</u>	<u>243</u>
Expenditures						
Current Operations:						
General Government	394,282	-	65,770	-	-	-
Public Safety	-	-	-	10,197	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	1,902,148	217,019	469,403	243
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>394,282</u>	<u>-</u>	<u>1,967,918</u>	<u>227,216</u>	<u>469,403</u>	<u>243</u>
Excess of Revenues over (under) Expenditures	3,606	118	381,114	19,987	12,043	-
Other Financing Sources (uses)						
Transfers in	-	-	4,000	1,933	-	-
Transfers out	(2,289)	-	(443,065)	(18,972)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>(2,289)</u>	<u>-</u>	<u>(439,065)</u>	<u>(17,039)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,317	118	(57,951)	2,948	12,043	-
Fund Balance - Beginning of Year	199,928	374,700	740,015	75,688	72,660	-
Fund Balance - End of Year	<u>\$ 201,245</u>	<u>\$ 374,818</u>	<u>\$ 682,064</u>	<u>\$ 78,636</u>	<u>\$ 84,703</u>	<u>\$ -</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2280	2281	2283	2290	2291	2320
	Area on Aging Fund	Medicaid Waiver Fund	Buckle Up Flathead Fund	4H/ Extension Fund	Extension Grant Fund	Children's Advocacy Center Fund
Revenues:						
Property taxes	\$ 226,248	\$ -	\$ -	\$ 116,340	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	26,297	-	33,806	6,883	8,368	12,500
Charges for Services	340	3,187	-	2,367	-	276
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	30,993	-	-	28,968
Investment Earnings	2	-	-	1	-	-
Total Revenues	252,887	3,187	64,799	125,591	8,368	41,744
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	26,595
Public Works	-	-	-	-	-	-
Public Health	-	-	36,041	-	-	-
Social and Economic Services	206,616	3,187	-	119,725	21,819	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	30,798	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	206,616	3,187	66,839	119,725	21,819	26,595
Excess of Revenues over (under) Expenditures	46,271	-	(2,040)	5,866	(13,451)	15,149
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(31,444)	-	-	(6,308)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	(31,444)	-	-	(6,308)	-	-
Net Change in Fund Balances	14,827	-	(2,040)	(442)	(13,451)	15,149
Fund Balance - Beginning of Year	50,911	147	2,541	35,987	18,797	36,578
Fund Balance - End of Year	\$ 65,738	\$ 147	\$ 501	\$ 35,545	\$ 5,346	\$ 51,727

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2340	2350	2360	2370	2372	2374
	School Co-Op Revolving Fund	Big MT Comm Site Fund	Museum Fund	Retirement Fund	Permissive Medical Levy Fund	Home Health Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ 2,722,864	\$ 1,203,600	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	169,741	-	-
Charges for Services	35,494	2,802	-	-	-	1,464,646
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	7,519	-	-	-	-	-
Investment Earnings	239	-	-	36	16	-
Total Revenues	<u>43,252</u>	<u>2,802</u>	<u>-</u>	<u>2,892,641</u>	<u>1,203,616</u>	<u>1,464,646</u>
Expenditures						
Current Operations:						
General Government	45,011	-	-	893,394	-	-
Public Safety	-	3,532	-	955,956	-	-
Public Works	-	-	-	545,504	-	-
Public Health	-	-	-	54,945	-	1,441,627
Social and Economic Services	-	-	-	40,771	-	-
Culture and Recreation	-	-	-	217,460	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>45,011</u>	<u>3,532</u>	<u>-</u>	<u>2,708,030</u>	<u>-</u>	<u>1,441,627</u>
Excess of Revenues over (under) Expenditures	(1,759)	(730)	-	184,611	1,203,616	23,019
Other Financing Sources (uses)						
Transfers in	-	1,000	-	10,868	-	-
Transfers out	-	-	-	-	(1,203,616)	(60,000)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>10,868</u>	<u>(1,203,616)</u>	<u>(60,000)</u>
Net Change in Fund Balances	(1,759)	270	-	195,479	-	(36,981)
Fund Balance - Beginning of Year	43,002	37	1,043	971,660	-	605,443
Fund Balance - End of Year	<u>\$ 41,243</u>	<u>\$ 307</u>	<u>\$ 1,043</u>	<u>\$ 1,167,139</u>	<u>\$ -</u>	<u>\$ 568,462</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2380	2382	2390	2391	2393	2394
	Group Insurance Fund	Search & Rescue Levy Fund	Drug Forfeitures	FC Fire Service Area Fund	Halo Project Fund	DUI Reinstatement Fund
Revenues:						
Property taxes	\$ 1,589,582	\$ 240,695	\$ -	\$ 171,397	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	109,226	7,771	-	-	-	41,520
Charges for Services	-	2,075	-	150	-	-
Fines & Forfeitures	-	-	933	-	-	-
Miscellaneous Revenue	-	91	-	2,110	22,698	-
Investment Earnings	16	2	-	-	-	-
Total Revenues	1,698,824	250,634	933	173,657	22,698	41,520
Expenditures						
Current Operations:						
General Government	1,044,317	-	-	-	-	-
Public Safety	907,330	169,634	-	112,011	-	38,539
Public Works	492,916	-	-	-	-	-
Public Health	86,130	-	-	-	-	-
Social and Economic Services	56,141	-	-	-	6,622	-
Culture and Recreation	258,041	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	2,844,875	169,634	-	112,011	6,622	38,539
Excess of Revenues over (under) Expenditures	(1,146,051)	81,000	933	61,646	16,076	2,981
Other Financing Sources (uses)						
Transfers in	1,213,885	-	-	1,933	-	-
Transfers out	-	(86,250)	-	(28,587)	-	-
Sale of Capital Assets	-	1,900	-	-	-	-
Total Other Financing Sources (uses)	1,213,885	(84,350)	-	(26,654)	-	-
Net Change in Fund Balances	67,834	(3,350)	933	34,992	16,076	2,981
Fund Balance - Beginning of Year	928,125	111,960	6,895	92,135	80,057	116,103
Fund Balance - End of Year	\$ 995,959	\$ 108,610	\$ 7,828	\$ 127,127	\$ 96,133	\$ 119,084

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2395	2396	2820	2830	2836	2840
	Records Preservation Fund	Juvenile Detention Fund	Gas Tax Fund	Junk Vehicle Fund	MT Medicaid Health Improvement Fund	Weed Truck Grant Fund
Revenues:						
Property taxes	\$ -	\$ 550,749	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	88,601	476,504	122,838	-	7,500
Charges for Services	114,908	28,005	-	-	617,879	-
Fines & Forfeitures	-	65	-	-	-	-
Miscellaneous Revenue	65	-	-	-	25	-
Investment Earnings	-	8	-	-	-	-
Total Revenues	<u>114,973</u>	<u>667,428</u>	<u>476,504</u>	<u>122,838</u>	<u>617,904</u>	<u>7,500</u>
Expenditures						
Current Operations:						
General Government	110,184	-	-	-	-	-
Public Safety	-	627,782	-	-	-	-
Public Works	-	-	541,279	67,785	-	-
Public Health	-	-	-	-	410,658	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	216	-	-	-	-	-
Capital Outlay	5,828	-	199,756	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>116,228</u>	<u>627,782</u>	<u>741,035</u>	<u>67,785</u>	<u>410,658</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(1,255)	39,646	(264,531)	55,053	207,246	7,500
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(654)	(6,500)	-	-	(77,215)	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>(654)</u>	<u>(6,500)</u>	<u>-</u>	<u>-</u>	<u>(77,215)</u>	<u>-</u>
Net Change in Fund Balances	(1,909)	33,146	(264,531)	55,053	130,031	7,500
Fund Balance - Beginning of Year	107,425	314,181	314,575	54,982	794,162	15,515
Fund Balance - End of Year	<u>\$ 105,516</u>	<u>\$ 347,327</u>	<u>\$ 50,044</u>	<u>\$ 110,035</u>	<u>\$ 924,193</u>	<u>\$ 23,015</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2846	2859	2888	2902	2916	2917
	Tansy LK Tansy Ragwort Proj	GIS-MT Land Information Act Fund	I & R/ Comm Service Fund	Forest Reserve Title III Fund	BCC/Drug Investigation Team	FEMA Grant Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	4,296	-	182,145	-	381,835	-
Charges for Services	-	24,015	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	2,440	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	<u>4,296</u>	<u>24,015</u>	<u>184,585</u>	<u>-</u>	<u>381,835</u>	<u>-</u>
Expenditures						
Current Operations:						
General Government	-	10,000	-	-	-	-
Public Safety	-	-	-	-	593,752	-
Public Works	4,296	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	182,504	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>4,296</u>	<u>10,000</u>	<u>182,504</u>	<u>-</u>	<u>593,752</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	14,015	2,081	-	(211,917)	-
Other Financing Sources (uses)						
Transfers in	-	-	-	-	211,917	-
Transfers out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,917</u>	<u>-</u>
Net Change in Fund Balances	-	14,015	2,081	-	-	-
Fund Balance - Beginning of Year	-	27,715	2,640	30,433	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 41,730</u>	<u>\$ 4,721</u>	<u>\$ 30,433</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2919	2920	2921	2922	2923	2924
	COPS Fund	Childrens Advocacy Center Fund	Department of Justice	High Intensity Drug Trafficking	Sheriff Drug Trust Fund	Drug Forfeiture/Fed Share
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	33,898	-	-	115,635	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	29,292	27,798
Miscellaneous Revenue	-	-	-	-	5,861	-
Investment Earnings	-	-	-	-	1,793	1,297
Total Revenues	<u>33,898</u>	<u>-</u>	<u>-</u>	<u>115,635</u>	<u>36,946</u>	<u>29,095</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	33,898	-	-	115,635	35,359	10,438
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>33,898</u>	<u>-</u>	<u>-</u>	<u>115,635</u>	<u>35,359</u>	<u>10,438</u>
Excess of Revenues over (under) Expenditures	-	-	-	-	1,587	18,657
Other Financing Sources (uses)						
Transfers in	-	3,541	-	-	331,609	223,725
Transfers out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>3,541</u>	<u>-</u>	<u>-</u>	<u>331,609</u>	<u>223,725</u>
Net Change in Fund Balances	-	3,541	-	-	333,196	242,382
Fund Balance - Beginning of Year	-	-	115	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 3,541</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 333,196</u>	<u>\$ 242,382</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2925	2928	2930	2931	2932	2933
	Border Interoperability Demonstration Project	War Supplemental Grant Fund	Bulletproof Vest Partnership Fund	Homeland Security Fund	Alcohol Enforcement Team	STEP DUI/ Seatbelt Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	1,020,490	161,099	10,123	27,398	-	12,470
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	3,401	-	-	-	3,350	-
Investment Earnings	-	-	-	-	42	-
Total Revenues	<u>1,023,891</u>	<u>161,099</u>	<u>10,123</u>	<u>27,398</u>	<u>3,392</u>	<u>12,470</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	17,455	122,668	20,408	27,398	2,328	12,470
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	1,006,436	38,431	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>1,023,891</u>	<u>161,099</u>	<u>20,408</u>	<u>27,398</u>	<u>2,328</u>	<u>12,470</u>
Excess of Revenues over (under) Expenditures	-	-	(10,285)	-	1,064	-
Other Financing Sources (uses)						
Transfers in	-	-	10,000	-	7,047	-
Transfers out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>7,047</u>	<u>-</u>
Net Change in Fund Balances	-	-	(285)	-	8,111	-
Fund Balance - Beginning of Year	-	224	28,687	-	163	1,298
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 224</u>	<u>\$ 28,402</u>	<u>\$ -</u>	<u>\$ 8,274</u>	<u>\$ 1,298</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2934	2936	2939	2940	2941	2953
	JAG Civil Grant Fund	National Children's Alliance Fund	Bigfork Stormwater Fund	CDBG Fund	CDBG Economic Development Fund	VFA Program Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	38,750	10,944	7,540	154,619	-	28,627
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	600	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	<u>38,750</u>	<u>11,544</u>	<u>7,540</u>	<u>154,619</u>	<u>-</u>	<u>28,627</u>
Expenditures						
Current Operations:						
General Government	-	-	6,714	154,619	-	-
Public Safety	38,750	11,544	-	-	-	10,931
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	30,593
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>38,750</u>	<u>11,544</u>	<u>6,714</u>	<u>154,619</u>	<u>-</u>	<u>41,524</u>
Excess of Revenues over (under) Expenditures	-	-	826	-	-	(12,897)
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(3,866)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,866)</u>
Net Change in Fund Balances	-	-	826	-	-	(16,763)
Fund Balance - Beginning of Year	-	-	11,131	-	-	19,974
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,211</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2955	2956	2963	2964	2966	2967
	CTEP-Lakeside/ Somers Trail Fund	Gateway to Glacier Bike/Pedestrian Trail Fund	Pregnant & Parent Teens	Community Youth Suicide Prevention	Radon Program Fund	Montana Cancer Control
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	87,593	-	-	195,823
Charges for Services	-	-	-	-	65	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	58,494	-	-	-	20
Investment Earnings	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>58,494</u>	<u>87,593</u>	<u>-</u>	<u>65</u>	<u>195,843</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	88,459	-	-	196,420
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>88,459</u>	<u>-</u>	<u>-</u>	<u>196,420</u>
Excess of Revenues over (under) Expenditures	-	58,494	(866)	-	65	(577)
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,308)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,308)</u>
Net Change in Fund Balances	-	58,494	(866)	-	65	(1,885)
Fund Balance - Beginning of Year	5,388	-	812	17,884	71	318,813
Fund Balance - End of Year	<u>\$ 5,388</u>	<u>\$ 58,494</u>	<u>\$ (54)</u>	<u>\$ 17,884</u>	<u>\$ 136</u>	<u>\$ 316,928</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2968	2969	2970	2971	2972	2973
	Tobacco Use Prevention Grant	Health Clinic Fund	Consortium II Fund	WIC Fund	Family Planning Fund	MCH Grant Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	73,548	935,407	16,780	352,602	354,366	586,307
Charges for Services	-	1,086,466	-	-	380,908	68,958
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	3,931	-	-	22,912	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	<u>73,548</u>	<u>2,025,804</u>	<u>16,780</u>	<u>352,602</u>	<u>758,186</u>	<u>655,265</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	85,631	2,125,116	15,870	346,229	696,646	604,351
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	54,250	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>85,631</u>	<u>2,179,366</u>	<u>15,870</u>	<u>346,229</u>	<u>696,646</u>	<u>604,351</u>
Excess of Revenues over (under) Expenditures	(12,083)	(153,562)	910	6,373	61,540	50,914
Other Financing Sources (uses)						
Transfers in	-	60,000	-	-	10,000	-
Transfers out	(327)	(7,521)	-	(3,790)	(12,943)	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>(327)</u>	<u>52,479</u>	<u>-</u>	<u>(3,790)</u>	<u>(2,943)</u>	<u>-</u>
Net Change in Fund Balances	(12,410)	(101,083)	910	2,583	58,597	50,914
Fund Balance - Beginning of Year	86,668	663,214	18,159	20,515	487,359	145,139
Fund Balance - End of Year	<u>\$ 74,258</u>	<u>\$ 562,131</u>	<u>\$ 19,069</u>	<u>\$ 23,098</u>	<u>\$ 545,956</u>	<u>\$ 196,053</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2974	2975	2976	2977	2978	2979
	Consortia III/Ryan White Fund	AIDS Grant Fund	Immunization Program Fund	Bioterrorism Fund	TB Grant Fund	Air Quality Grant Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	450
Intergovernmental Revenue	3,855	13,714	44,414	108,061	-	55,611
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	21
Investment Earnings	-	-	-	-	-	-
Total Revenues	<u>3,855</u>	<u>13,714</u>	<u>44,414</u>	<u>108,061</u>	<u>-</u>	<u>56,082</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	3,855	20,870	44,415	130,154	-	55,611
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>3,855</u>	<u>20,870</u>	<u>44,415</u>	<u>130,154</u>	<u>-</u>	<u>55,611</u>
Excess of Revenues over (under) Expenditures	-	(7,156)	(1)	(22,093)	-	471
Other Financing Sources (uses)						
Transfers in	-	3,000	-	-	-	-
Transfers out	-	-	-	(327)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>(327)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(4,156)	(1)	(22,420)	-	471
Fund Balance - Beginning of Year	595	74,078	(956)	131,685	619	14,686
Fund Balance - End of Year	<u>\$ 595</u>	<u>\$ 69,922</u>	<u>\$ (957)</u>	<u>\$ 109,265</u>	<u>\$ 619</u>	<u>\$ 15,157</u>

(continued)

Flathead County
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	2980	2981	2982	2983	2985	2986
	Obesity Prevention Fund	Drug Free Communities Fund	Independent Living Fund	Nutrition Fund	RSVP Fund	Senior Centers Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	152,188	380,853	87,229	28,464
Charges for Services	-	-	550	3,187	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	-	15,059	118,286	5,761	-
Investment Earnings	-	-	-	-	-	-
Total Revenues	-	-	167,797	502,326	92,990	28,464
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	155,763	493,936	84,228	30,667
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	-	-	155,763	493,936	84,228	30,667
Excess of Revenues over (under) Expenditures	-	-	12,034	8,390	8,762	(2,203)
Other Financing Sources (uses)						
Transfers in	-	-	-	-	10,000	8,972
Transfers out	-	-	-	-	(981)	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	9,019	8,972
Net Change in Fund Balances	-	-	12,034	8,390	17,781	6,769
Fund Balance - Beginning of Year	18,268	89	84,472	551,430	11,863	6,847
Fund Balance - End of Year	\$ 18,268	\$ 89	\$ 96,506	\$ 559,820	\$ 29,644	\$ 13,616

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2987	2988	2989	2990	2992	2994
	Training Grant Fund	SR Home Repair Grant Fund	HAVA Grant Fund	Transportation Center Fund	Parks Grant Fund	CTEP/Kila Bike Path Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ 240,720	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	6,941	-	7,500	667,436	-	-
Charges for Services	-	-	-	102,918	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	-	29,434	-	88,287	-	-
Investment Earnings	-	-	-	3	-	-
Total Revenues	<u>6,941</u>	<u>29,434</u>	<u>7,500</u>	<u>1,099,364</u>	<u>-</u>	<u>-</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	8,251	20,788	-	1,039,486	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	7,968	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>8,251</u>	<u>20,788</u>	<u>-</u>	<u>1,047,454</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(1,310)	8,646	7,500	51,910	-	-
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(2,214)	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,214)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,310)	8,646	7,500	49,696	-	-
Fund Balance - Beginning of Year	13,866	11,570	-	286,465	293	26
Fund Balance - End of Year	<u>\$ 12,556</u>	<u>\$ 20,216</u>	<u>\$ 7,500</u>	<u>\$ 336,161</u>	<u>\$ 293</u>	<u>\$ 26</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	2995	2996	7015	7016	7040	7054
	CTEP	Glacier National Park Transporation	Animal Control Feed Care Fund	Subdivision Trust Fund	Evergreen Median Fund	Animal Shelter Expendable Trust Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	36,510	782,285	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	5,659	-	-	-	-	51,446
Investment Earnings	-	-	473	-	35	-
Total Revenues	42,169	782,285	473	-	35	51,446
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	1,924	-
Public Health	-	-	-	-	-	14,142
Social and Economic Services	-	774,106	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	42,169	8,179	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	42,169	782,285	-	-	1,924	14,142
Excess of Revenues over (under) Expenditures	-	-	473	-	(1,889)	37,304
Other Financing Sources (uses)						
Transfers in	-	-	-	-	5,000	-
Transfers out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	5,000	-
Net Change in Fund Balances	-	-	473	-	3,111	37,304
Fund Balance - Beginning of Year	-	-	84,803	-	5,634	37,310
Fund Balance - End of Year	\$ -	\$ -	\$ 85,276	\$ -	\$ 8,745	\$ 74,614

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	7055	7057	7058	7059	7062	7069
	Library Gift & Memorial Fund	Sheriffs Drug Trust Fund	COA/ Advisory Council Fund	Somers Endowment Fund	Drug Forfeiture Fed Shared Fund	Youth ADA Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	22,825	-	-	-	-	-
Investment Earnings	308	-	20	5	-	-
Total Revenues	<u>23,133</u>	<u>-</u>	<u>20</u>	<u>5</u>	<u>-</u>	<u>-</u>
Expenditures						
Current Operations:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Social and Economic Services	-	-	-	-	-	-
Culture and Recreation	73,385	-	-	-	-	-
Debt Service:						
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Expenditures	<u>73,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(50,252)	-	20	5	-	-
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(331,609)	-	-	(223,725)	(7,047)
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>(331,609)</u>	<u>-</u>	<u>-</u>	<u>(223,725)</u>	<u>(7,047)</u>
Net Change in Fund Balances	(50,252)	(331,609)	20	5	(223,725)	(7,047)
Fund Balance - Beginning of Year	86,803	331,609	-	1,027	223,725	7,047
Fund Balance - End of Year	<u>\$ 36,551</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 1,032</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Flathead County
 ALL NON-MAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

7071 7072

	Co. Attorney Victims Restitution	CAC Trust Fund	Total
Revenues:			
Property taxes	\$ -	\$ -	\$ 14,764,314
Licenses & Permits	-	-	91,096
Intergovernmental Revenue	-	-	9,304,074
Charges for Services	-	-	5,774,654
Fines & Forfeitures	-	-	85,338
Miscellaneous Revenue	-	-	1,237,332
Investment Earnings	401	-	6,178
Total Revenues	401	-	31,262,986
Expenditures			
Current Operations:			
General Government	-	-	3,317,547
Public Safety	-	-	3,904,610
Public Works	-	-	2,877,233
Public Health	-	-	9,203,323
Social and Economic Services	-	-	3,633,744
Culture and Recreation	-	-	3,582,883
Debt Service:			
Interest and Fiscal Charges	-	-	216
Capital Outlay	-	-	2,278,906
Miscellaneous	-	-	787,726
Total Expenditures	-	-	29,586,188
Excess of Revenues over (under) Expenditures	401	-	1,676,798
Other Financing Sources (uses)			
Transfers in	-	-	2,118,430
Transfers out	-	(3,539)	(3,045,083)
Sale of Capital Assets	-	-	37,900
Total Other Financing Sources (uses)	-	(3,539)	(888,753)
Net Change in Fund Balances	401	(3,539)	788,045
Fund Balance - Beginning of Year	71,676	3,539	12,798,367
Fund Balance - End of Year	\$ 72,077	\$ -	\$ 13,586,412

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Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Poor Fund (2120)				Bridge Fund (2130)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 351,720	\$ 351,720	\$ 349,702	\$ (2,018)	\$ 846,388	\$ 846,388	\$ 838,997	\$ (7,391)
Intergovernmental	-	-	-	-	80,608	80,608	87,357	6,749
Other revenue								
Miscellaneous	-	-	-	-	-	-	461	461
Investment Earnings	-	-	3	3	-	-	10	10
Total Revenue	<u>351,720</u>	<u>351,720</u>	<u>349,705</u>	<u>(2,015)</u>	<u>926,996</u>	<u>926,996</u>	<u>926,825</u>	<u>(171)</u>
Expenditures								
Current								
Public Works								
Personal Services	-	-	-	-	344,079	344,079	325,278	(18,801)
Operations	-	-	-	-	456,636	448,481	364,796	(83,685)
Social and Economic Services								
Operations	340,900	398,927	389,134	(9,793)	-	-	-	-
Capital Outlay	-	-	-	-	-	8,155	8,153	(2)
Total Expenditures	<u>340,900</u>	<u>398,927</u>	<u>389,134</u>	<u>(9,793)</u>	<u>800,715</u>	<u>800,715</u>	<u>698,227</u>	<u>(102,488)</u>
Excess (deficiency) of revenue over expenditures	10,820	(47,207)	(39,429)	7,778	126,281	126,281	228,598	102,317
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(122,500)	(122,500)	(122,500)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(122,500)</u>	<u>(122,500)</u>	<u>(122,500)</u>	<u>-</u>
Net change in fund balances	<u>\$ 10,820</u>	<u>\$ (47,207)</u>	<u>(39,429)</u>	<u>\$ 7,778</u>	<u>\$ 3,781</u>	<u>\$ 3,781</u>	<u>106,098</u>	<u>\$ 102,317</u>
Fund balances								
Beginning of year			67,263				475,723	
End of year			<u>\$ 27,834</u>				<u>\$ 581,821</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Weed Fund (2140)				Predatory Animal Fund (2150)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 401,032	\$ 401,032	\$ 399,859	\$ (1,173)	\$ -	\$ 160	\$ 193	\$ 33
Intergovernmental	31,717	31,717	34,312	2,595	-	-	-	-
Charges for services	170,000	170,000	136,345	(33,655)	-	-	-	-
Other revenue								
Miscellaneous	2,500	2,500	-	(2,500)	-	-	-	-
Investment Earnings	-	-	3	3	-	-	-	-
Total Revenue	<u>605,249</u>	<u>605,249</u>	<u>570,519</u>	<u>(34,730)</u>	<u>-</u>	<u>160</u>	<u>193</u>	<u>33</u>
Expenditures								
Current								
Public Works								
Personal Services	281,433	281,433	261,186	(20,247)	-	-	-	-
Operations	290,192	290,192	272,269	(17,923)	-	-	-	-
Public Health								
Operations	-	-	-	-	120	158	158	-
Capital Outlay	47,000	47,000	36,851	(10,149)	-	-	-	-
Total Expenditures	<u>618,625</u>	<u>618,625</u>	<u>570,306</u>	<u>(48,319)</u>	<u>120</u>	<u>158</u>	<u>158</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(13,376)	(13,376)	213	13,589	(120)	2	35	33
Other financing sources (uses)								
Transfers (out)	(327)	(1,327)	(1,000)	327	-	-	-	-
Total other financing sources (uses)	<u>(327)</u>	<u>(1,327)</u>	<u>(1,000)</u>	<u>327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (13,703)</u>	<u>\$ (14,703)</u>	<u>(787)</u>	<u>\$ 13,916</u>	<u>\$ (120)</u>	<u>\$ 2</u>	<u>35</u>	<u>\$ 33</u>
Fund balances								
Beginning of year			273,712				689	
End of year			<u>\$ 272,925</u>				<u>\$ 724</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	County Fair Fund (2160)				District Court Fund (2180)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 284,614	\$ 284,614	\$ 281,631	\$ (2,983)	\$ 695,686	\$ 695,686	\$ 683,987	\$ (11,699)
Intergovernmental	28,131	28,131	31,361	3,230	163,500	163,500	158,924	(4,576)
Charges for services	761,500	761,500	675,265	(86,235)	65,000	65,000	61,226	(3,774)
Other revenue								
Miscellaneous	271,950	271,950	192,482	(79,468)	-	-	-	-
Investment Earnings	-	-	4	4	-	-	4	4
Total Revenue	<u>1,346,195</u>	<u>1,346,195</u>	<u>1,180,743</u>	<u>(165,452)</u>	<u>924,186</u>	<u>924,186</u>	<u>904,141</u>	<u>(20,045)</u>
Expenditures								
Current								
General Government								
Personal Services	-	-	-	-	543,478	543,478	531,862	(11,616)
Operations	-	-	-	-	99,130	99,130	61,394	(37,736)
Culture and Recreation								
Personal Services	256,051	256,051	245,048	(11,003)	-	-	-	-
Operations	719,948	719,948	801,189	81,241	-	-	-	-
Capital Outlay	63,750	63,750	-	(63,750)	10,403	10,403	7,455	(2,948)
Miscellaneous	15,926	15,926	-	(15,926)	-	-	-	-
Total Expenditures	<u>1,055,675</u>	<u>1,055,675</u>	<u>1,046,237</u>	<u>(9,438)</u>	<u>653,011</u>	<u>653,011</u>	<u>600,711</u>	<u>(52,300)</u>
Excess (deficiency) of revenue over expenditures	290,520	290,520	134,506	(156,014)	271,175	271,175	303,430	32,255
Other financing sources (uses)								
Transfers (out)	(282,981)	(282,981)	(200,358)	82,623	(140,090)	(140,090)	(88,140)	51,950
Total other financing sources (uses)	<u>(282,981)</u>	<u>(282,981)</u>	<u>(200,358)</u>	<u>82,623</u>	<u>(140,090)</u>	<u>(140,090)</u>	<u>(88,140)</u>	<u>51,950</u>
Net change in fund balances	<u>\$ 7,539</u>	<u>\$ 7,539</u>	(65,852)	<u>\$ (73,391)</u>	<u>\$ 131,085</u>	<u>\$ 131,085</u>	215,290	<u>\$ 84,205</u>
Fund balances								
Beginning of year			30,631				299,553	
End of year			<u>\$ (35,221)</u>				<u>\$ 514,843</u>	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Comp Insurance Fund (2190)				Mosquito Fund (2200)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 749,534	\$ 749,534	\$ 754,574	\$ 5,040	\$ 181,355	\$ 181,355	\$ 183,898	\$ 2,543
Intergovernmental	23,519	23,519	25,335	1,816	-	2,968	2,968	-
Other revenue								
Miscellaneous	-	715	84,097	83,382	-	-	546	546
Investment Earnings	-	-	10	10	-	-	2	2
Total Revenue	<u>773,053</u>	<u>773,768</u>	<u>864,016</u>	<u>90,248</u>	<u>181,355</u>	<u>184,323</u>	<u>187,414</u>	<u>3,091</u>
Expenditures								
Current								
Public Health								
Personal Services	-	-	-	-	59,501	59,501	61,024	1,523
Operations	-	-	-	-	112,793	112,055	96,158	(15,897)
Miscellaneous	950,720	951,435	787,726	(163,709)	-	-	-	-
Total Expenditures	<u>950,720</u>	<u>951,435</u>	<u>787,726</u>	<u>(163,709)</u>	<u>172,294</u>	<u>171,556</u>	<u>157,182</u>	<u>(14,374)</u>
Excess (deficiency) of revenue over expenditures	(177,667)	(177,667)	76,290	253,957	9,061	12,767	30,232	17,465
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(10,327)	(10,327)	(10,327)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,327)</u>	<u>(10,327)</u>	<u>(10,327)</u>	<u>-</u>
Net change in fund balances	<u>\$ (177,667)</u>	<u>\$ (177,667)</u>	<u>76,290</u>	<u>\$ 253,957</u>	<u>\$ (1,266)</u>	<u>\$ 2,440</u>	<u>19,905</u>	<u>\$ 17,465</u>
Fund balances								
Beginning of year			585,331				77,048	
End of year			<u>\$ 661,621</u>				<u>\$ 96,953</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Park Fund (2210)				Parks/Cash in Lieu Fund (2211)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 453,579	\$ 453,579	\$ 451,411	\$ (2,168)	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,169	26,169	26,725	556	-	-	-	-
Charges for services	213,000	213,000	181,399	(31,601)	-	1,323	1,323	-
Other revenue								
Miscellaneous	15,000	15,000	19,168	4,168	-	-	-	-
Total Revenue	<u>707,748</u>	<u>707,748</u>	<u>678,707</u>	<u>(29,041)</u>	<u>-</u>	<u>1,323</u>	<u>1,323</u>	<u>-</u>
Expenditures								
Current								
Culture and Recreation								
Personal Services	293,033	293,033	275,015	(18,018)	-	-	-	-
Operations	337,536	337,536	253,306	(84,230)	-	-	11,576	11,576
Capital Outlay	55,000	91,000	89,200	(1,800)	119,000	119,000	-	(119,000)
Total Expenditures	<u>685,569</u>	<u>721,569</u>	<u>617,521</u>	<u>(104,048)</u>	<u>119,000</u>	<u>119,000</u>	<u>11,576</u>	<u>(107,424)</u>
Excess (deficiency) of revenue over expenditures	22,179	(13,821)	61,186	75,007	(119,000)	(117,677)	(10,253)	107,424
Other financing sources (uses)								
Transfers (out)	(327)	(327)	-	327	-	-	-	-
Proceeds on sale of capital assets	-	36,000	36,000	-	-	-	-	-
Total other financing sources (uses)	<u>(327)</u>	<u>35,673</u>	<u>36,000</u>	<u>327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 21,852</u>	<u>\$ 21,852</u>	<u>97,186</u>	<u>\$ 75,334</u>	<u>\$ (119,000)</u>	<u>\$ (117,677)</u>	<u>(10,253)</u>	<u>\$ 107,424</u>
Fund balances								
Beginning of year			261,399				288,494	
End of year			<u>\$ 358,585</u>				<u>\$ 278,241</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Herron Park Fund (2212)				Library Fund (2220)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 1,368,403	\$ 1,368,403	\$ 1,356,174	\$ (12,229)
Intergovernmental	-	400,000	400,000	-	137,111	137,111	142,535	5,424
Charges for services	-	-	-	-	5,000	5,000	5,549	549
Fines and forfeitures	-	-	-	-	22,000	22,000	27,250	5,250
Other revenue							-	
Miscellaneous	-	312,839	312,839	-	3,000	3,000	3,924	924
Investment Earnings	-	-	-	-	1,100	1,100	1,406	306
Total Revenue	-	712,839	712,839	-	1,536,614	1,536,614	1,536,838	224
Expenditures								
Current								
Culture and Recreation								
Personal Services	-	-	-	-	994,869	994,869	972,123	(22,746)
Operations	-	-	-	-	469,653	469,653	475,740	6,087
Capital Outlay	-	712,839	712,839	-	-	-	-	-
Total Expenditures	-	712,839	712,839	-	1,464,522	1,464,522	1,447,863	(16,659)
Excess (deficiency) of revenue over expenditures	-	-	-	-	72,092	72,092	88,975	16,883
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(42,000)	(42,000)	(58,661)	(16,661)
Total other financing sources (uses)	-	-	-	-	(42,000)	(42,000)	(58,661)	(16,661)
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ 30,092	\$ 30,092	30,314	\$ 222
Fund balances								
Beginning of year			-				327,801	
End of year			\$ -				\$ 358,115	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Planning Fund (2251)				Emergency/Disaster Plan Fund (2260)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 296,383	\$ 296,383	\$ 297,548	\$ 1,165	\$ -	\$ 196	\$ 118	\$ (78)
Intergovernmental	-	2,027	4,141	2,114	-	-	-	-
Charges for services	48,000	85,000	96,194	11,194	-	-	-	-
Other revenue								
Investment Earnings	-	-	5	5	-	1	-	(1)
Total Revenue	<u>344,383</u>	<u>383,410</u>	<u>397,888</u>	<u>14,478</u>	<u>-</u>	<u>197</u>	<u>118</u>	<u>(79)</u>
Expenditures								
Current								
General Government								
Personal Services	346,525	346,525	344,571	(1,954)	-	-	-	-
Operations	50,120	50,120	49,711	(409)	-	-	-	-
Total Expenditures	<u>396,645</u>	<u>396,645</u>	<u>394,282</u>	<u>(2,363)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(52,262)	(13,235)	3,606	16,841	-	197	118	(79)
Other financing sources (uses)								
Transfers (out)	(2,289)	(2,289)	(2,289)	-	-	-	-	-
Total other financing sources (uses)	<u>(2,289)</u>	<u>(2,289)</u>	<u>(2,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (54,551)</u>	<u>\$ (15,524)</u>	<u>1,317</u>	<u>\$ 16,841</u>	<u>\$ -</u>	<u>\$ 197</u>	<u>118</u>	<u>\$ (79)</u>
Fund balances								
Beginning of year			199,928			374,700		
End of year			<u>\$ 201,245</u>			<u>\$ 374,818</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Health Fund (2270)				EMS Program Fund (2272)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 1,393,266	\$ 1,393,266	\$ 1,381,864	\$ (11,402)	\$ 242,707	\$ 242,707	\$ 240,723	\$ (1,984)
Licenses and Permits	74,000	74,000	90,646	16,646	-	-	-	-
Intergovernmental	83,680	102,580	111,262	8,682	-	-	-	-
Charges for services	592,700	603,598	672,490	68,892	4,075	4,075	5,667	1,592
Other revenue								
Miscellaneous	93,500	93,500	92,749	(751)	1,000	1,000	810	(190)
Investment Earnings	-	-	21	21	-	-	3	3
Total Revenue	<u>2,237,146</u>	<u>2,266,944</u>	<u>2,349,032</u>	<u>82,088</u>	<u>247,782</u>	<u>247,782</u>	<u>247,203</u>	<u>(579)</u>
Expenditures								
Current								
General Government								
Personal Services	69,206	69,206	65,770	-	-	-	-	-
Public Safety								
Operations	-	-	-	-	19,794	19,794	10,197	(9,597)
Public Health								
Personal Services	1,454,445	1,384,515	1,339,508	(45,007)	118,705	118,705	117,949	(756)
Operations	602,635	598,420	562,640	(35,780)	95,045	111,045	99,070	(11,975)
Total Expenditures	<u>2,126,286</u>	<u>2,052,141</u>	<u>1,967,918</u>	<u>(80,787)</u>	<u>233,544</u>	<u>249,544</u>	<u>227,216</u>	<u>(22,328)</u>
Excess (deficiency) of revenue over expenditures	110,860	214,803	381,114	162,875	14,238	(1,762)	19,987	21,749
Other financing sources (uses)								
Transfers in	4,000	4,000	4,000	-	-	-	1,933	1,933
Transfers (out)	(103,029)	(443,029)	(443,065)	(36)	(9,472)	(9,472)	(18,972)	(9,500)
Total other financing sources (uses)	<u>(99,029)</u>	<u>(439,029)</u>	<u>(439,065)</u>	<u>(36)</u>	<u>(9,472)</u>	<u>(9,472)</u>	<u>(17,039)</u>	<u>(7,567)</u>
Net change in fund balances	<u>\$ 11,831</u>	<u>\$ (224,226)</u>	<u>(57,951)</u>	<u>\$ 162,839</u>	<u>\$ 4,766</u>	<u>\$ (11,234)</u>	<u>2,948</u>	<u>\$ 14,182</u>
Fund balances								
Beginning of year			740,015				75,688	
End of year			<u>\$ 682,064</u>				<u>\$ 78,636</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Special EMS Program Fund (2273)				Prevention Block Grant Fund (2274)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 484,314	\$ 484,314	\$ 481,440	\$ (2,874)	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	243	243
Other revenue								
Investment Earnings	-	-	6	6	-	-	-	-
Total Revenue	<u>484,314</u>	<u>484,314</u>	<u>481,446</u>	<u>(2,868)</u>	<u>-</u>	<u>-</u>	<u>243</u>	<u>243</u>
Expenditures								
Current								
Public Health								
Operations	<u>470,655</u>	<u>470,655</u>	<u>469,403</u>	<u>(1,252)</u>	<u>-</u>	<u>243</u>	<u>243</u>	<u>-</u>
Total Expenditures	<u>470,655</u>	<u>470,655</u>	<u>469,403</u>	<u>(1,252)</u>	<u>-</u>	<u>243</u>	<u>243</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	13,659	13,659	12,043	(1,616)	-	(243)	-	243
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 13,659</u>	<u>\$ 13,659</u>	<u>12,043</u>	<u>\$ (1,616)</u>	<u>\$ -</u>	<u>\$ (243)</u>	<u>-</u>	<u>\$ 243</u>
Fund balances								
Beginning of year			72,660				-	
End of year			<u>\$ 84,703</u>			<u>\$ -</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Area on Aging Fund (2280)				Medicaid Waiver Fund (2281)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 228,199	\$ 228,199	\$ 226,248	\$ (1,951)	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,987	14,987	26,297	11,310	-	-	-	-
Charges for services	450	450	340	(110)	17,500	4,000	3,187	(813)
Other revenue								
Investment Earnings	25	25	2	(23)	-	-	-	-
Total Revenue	<u>243,661</u>	<u>243,661</u>	<u>252,887</u>	<u>9,226</u>	<u>17,500</u>	<u>4,000</u>	<u>3,187</u>	<u>(813)</u>
Expenditures								
Current								
Social and Economic Services								
Personal Services	164,812	168,134	167,888	(246)	-	-	-	-
Operations	33,076	40,376	38,728	(1,648)	17,500	4,000	3,187	(813)
Capital Outlay	-	4,200	-	(4,200)	-	-	-	-
Total Expenditures	<u>197,888</u>	<u>212,710</u>	<u>206,616</u>	<u>(6,094)</u>	<u>17,500</u>	<u>4,000</u>	<u>3,187</u>	<u>(813)</u>
Excess (deficiency) of revenue over expenditures	45,773	30,951	46,271	15,320	-	-	-	-
Other financing sources (uses)								
Transfers in	12,841	12,841	-	(12,841)	-	-	-	-
Transfers (out)	(29,155)	(32,503)	(31,444)	1,059	-	-	-	-
Total other financing sources (uses)	<u>(16,314)</u>	<u>(19,662)</u>	<u>(31,444)</u>	<u>(11,782)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 29,459</u>	<u>\$ 11,289</u>	<u>14,827</u>	<u>\$ 3,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances								
Beginning of year			50,911				147	
End of year			<u>\$ 65,738</u>				<u>\$ 147</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Buckle Up Flathead Fund (2283)				4H/Extension Fund (2290)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 118,885	\$ 118,885	\$ 116,340	\$ (2,545)
Intergovernmental	35,000	35,000	33,806	(1,194)	6,364	6,364	6,883	519
Charges for services	-	-	-	-	2,310	2,310	2,367	57
Other revenue								
Miscellaneous	330	34,628	30,993	(3,635)	-	-	-	-
Investment Earnings	-	-	-	-	-	-	1	1
Total Revenue	<u>35,330</u>	<u>69,628</u>	<u>64,799</u>	<u>(4,829)</u>	<u>127,559</u>	<u>127,559</u>	<u>125,591</u>	<u>(1,968)</u>
Expenditures								
Current								
Public Health								
Personal Services	26,753	26,753	27,367	614	-	-	-	-
Operations	8,688	10,188	8,674	(1,514)	-	-	-	-
Social and Economic Services								
Personal Services	-	-	-	-	34,250	34,250	34,239	(11)
Operations	-	-	-	-	84,554	85,554	85,486	(68)
Capital Outlay	-	30,798	30,798	-	-	-	-	-
Total Expenditures	<u>35,441</u>	<u>67,739</u>	<u>66,839</u>	<u>(900)</u>	<u>118,804</u>	<u>119,804</u>	<u>119,725</u>	<u>(79)</u>
Excess (deficiency) of revenue over expenditures	(111)	1,889	(2,040)	(3,929)	8,755	7,755	5,866	(1,889)
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(6,308)	(6,308)	(6,308)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,308)</u>	<u>(6,308)</u>	<u>(6,308)</u>	<u>-</u>
Net change in fund balances	<u>\$ (111)</u>	<u>\$ 1,889</u>	<u>(2,040)</u>	<u>\$ (3,929)</u>	<u>\$ 2,447</u>	<u>\$ 1,447</u>	<u>(442)</u>	<u>\$ (1,889)</u>
Fund balances								
Beginning of year			2,541				35,987	
End of year			<u>\$ 501</u>				<u>\$ 35,545</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Extension Grant Fund (2291)				Children's Advocacy Center Fund (2320)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 6,792	\$ 8,368	\$ 8,368	\$ -	\$ 12,000	\$ 12,000	\$ 12,500	\$ 500
Charges for services	-	-	-	-	-	-	276	276
Other revenue								
Miscellaneous	-	-	-	-	40,450	40,450	28,968	(11,482)
Total Revenue	<u>6,792</u>	<u>8,368</u>	<u>8,368</u>	<u>-</u>	<u>52,450</u>	<u>52,450</u>	<u>41,744</u>	<u>(10,706)</u>
Expenditures								
Current								
Public Safety								
Operations	-	-	-	-	14,500	31,500	26,595	(4,905)
Social and Economic Services								
Personal Services	10,000	10,000	11,486	1,486	-	-	-	-
Operations	9,376	14,032	10,333	(3,699)	-	-	-	-
Total Expenditures	<u>19,376</u>	<u>24,032</u>	<u>21,819</u>	<u>(2,213)</u>	<u>14,500</u>	<u>31,500</u>	<u>26,595</u>	<u>(4,905)</u>
Excess (deficiency) of revenue over expenditures	(12,584)	(15,664)	(13,451)	2,213	37,950	20,950	15,149	(5,801)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (12,584)</u>	<u>\$ (15,664)</u>	<u>(13,451)</u>	<u>\$ 2,213</u>	<u>\$ 37,950</u>	<u>\$ 20,950</u>	<u>15,149</u>	<u>\$ (5,801)</u>
Fund balances								
Beginning of year			18,797				36,578	
End of year			<u>\$ 5,346</u>				<u>\$ 51,727</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	School Co-Op Revolving Fund (2340)				Big MT Communication Site Fund (2350)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Charges for services	\$ 38,000	\$ 38,000	\$ 35,494	\$ (2,506)	\$ 4,000	\$ 4,000	\$ 2,802	\$ (1,198)
Other revenue								
Miscellaneous	10,300	10,300	7,519	(2,781)	-	-	-	-
Investment Earnings	-	-	239	239	-	-	-	-
Total Revenue	48,300	48,300	43,252	(5,048)	4,000	4,000	2,802	(1,198)
Expenditures								
Current								
General Government								
Operations	48,894	48,894	45,011	(3,883)	-	-	-	-
Public Safety								
Operations	-	-	-	-	5,000	5,000	3,532	(1,468)
Total Expenditures	48,894	48,894	45,011	(3,883)	5,000	5,000	3,532	(1,468)
Excess (deficiency) of revenue over expenditures	(594)	(594)	(1,759)	(1,165)	(1,000)	(1,000)	(730)	270
Other financing sources (uses)								
Transfers in	-	-	-	-	1,000	1,000	1,000	-
Total other financing sources (uses)	-	-	-	-	1,000	1,000	1,000	-
Net change in fund balances	\$ (594)	\$ (594)	(1,759)	\$ (1,165)	\$ -	\$ -	270	\$ 270
Fund balances								
Beginning of year			43,002				37	
End of year			\$ 41,243				\$ 307	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Museums Fund (2360)				Retirement Fund (2370)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 2,740,001	\$ 2,740,001	\$ 2,722,864	\$ (17,137)
Intergovernmental	-	-	-	-	156,764	156,764	169,741	12,977
Other revenue								
Investment Earnings	-	-	-	-	-	-	36	36
Total Revenue	-	-	-	-	2,896,765	2,896,765	2,892,641	(4,124)
Expenditures								
Current								
General Government								
Personal Services	-	-	-	-	948,831	948,831	893,394	(55,437)
Public Safety								
Personal Services	-	-	-	-	1,032,329	1,032,329	955,956	(76,373)
Public Works								
Personal Services	-	-	-	-	560,400	560,400	545,504	(14,896)
Public Health								
Personal Services	-	-	-	-	57,981	57,981	54,945	(3,036)
Social and Economic Services								
Personal Services	-	-	-	-	39,361	39,361	40,771	1,410
Culture and Recreation								
Personal Services	-	-	-	-	234,527	234,527	217,460	(17,067)
Total Expenditures	-	-	-	-	2,873,429	2,873,429	2,708,030	(165,399)
Excess (deficiency) of revenue over expenditures	-	-	-	-	23,336	23,336	184,611	161,275
Other financing sources (uses)								
Transfers in	-	-	-	-	17,411	17,411	10,868	(6,543)
Total other financing sources (uses)	-	-	-	-	17,411	17,411	10,868	(6,543)
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ 40,747	\$ 40,747	195,479	\$ 154,732
Fund balances								
Beginning of year			1,043				971,660	
End of year			\$ 1,043				\$ 1,167,139	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Permissive Medical Levy Fund (2372)				Home Health Fund (2374)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 1,210,035	\$ 1,210,035	\$ 1,203,600	\$ (6,435)	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	1,650,837	1,650,837	1,464,646	(186,191)
Other revenue								
Investment Earnings	-	-	16	16	-	-	-	-
Total Revenue	<u>1,210,035</u>	<u>1,210,035</u>	<u>1,203,616</u>	<u>(6,419)</u>	<u>1,650,837</u>	<u>1,650,837</u>	<u>1,464,646</u>	<u>(186,191)</u>
Expenditures								
Current								
Public Health								
Personal Services	-	-	-	-	42,147	42,147	1,128	(41,019)
Operations	-	-	-	-	1,571,072	1,571,072	1,440,499	(130,573)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,613,219</u>	<u>1,613,219</u>	<u>1,441,627</u>	<u>(171,592)</u>
Excess (deficiency) of revenue over expenditures	1,210,035	1,210,035	1,203,616	(6,419)	37,618	37,618	23,019	(14,599)
Other financing sources (uses)								
Transfers (out)	(1,209,035)	(1,209,035)	(1,203,616)	5,419	(60,000)	(60,000)	(60,000)	-
Total other financing sources (uses)	<u>(1,209,035)</u>	<u>(1,209,035)</u>	<u>(1,203,616)</u>	<u>5,419</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,000</u>	<u>\$ 1,000</u>	-	<u>\$ (1,000)</u>	<u>\$ (22,382)</u>	<u>\$ (22,382)</u>	(36,981)	<u>\$ (14,599)</u>
Fund balances								
Beginning of year			-				605,443	
End of year			<u>\$ -</u>				<u>\$ 568,462</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Group Insurance Fund (2380)				Search & Rescue Levy Fund (2382)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 1,665,796	\$ 1,665,796	\$ 1,589,582	\$ (76,214)	\$ 242,507	\$ 242,507	\$ 240,695	\$ (1,812)
Intergovernmental	100,921	100,921	109,226	8,305	15,252	9,252	7,771	(1,481)
Charges for services	-	-	-	-	10,000	10,000	2,075	(7,925)
Other revenue								
Miscellaneous	-	-	-	-	15,000	-	91	91
Investment Earnings	-	-	16	16	-	-	2	2
Total Revenue	<u>1,766,717</u>	<u>1,766,717</u>	<u>1,698,824</u>	<u>(67,893)</u>	<u>282,759</u>	<u>261,759</u>	<u>250,634</u>	<u>(11,125)</u>
Expenditures								
Current								
General Government								
Personal Services	1,051,222	1,051,222	1,044,317	(6,905)	-	-	-	-
Public Safety								
Personal Services	906,369	906,369	907,330	961	50,815	50,815	41,255	(9,560)
Operations	-	-	-	-	164,400	164,400	128,379	(36,021)
Public Works								
Personal Services	511,819	511,819	492,916	(18,903)	-	-	-	-
Public Health								
Personal Services	83,141	83,141	86,130	2,989	-	-	-	-
Social and Economic Services								
Personal Services	53,083	53,083	56,141	3,058	-	-	-	-
Culture and Recreation								
Personal Services	281,170	281,170	258,041	(23,129)	-	-	-	-
Total Expenditures	<u>2,886,804</u>	<u>2,886,804</u>	<u>2,844,875</u>	<u>(41,929)</u>	<u>215,215</u>	<u>215,215</u>	<u>169,634</u>	<u>(45,581)</u>
Excess (deficiency) of revenue over expenditures	(1,120,087)	(1,120,087)	(1,146,051)	(25,964)	67,544	46,544	81,000	34,456
Other financing sources (uses)								
Transfers in	1,226,721	1,226,721	1,213,885	(12,836)	-	-	-	-
Transfers (out)	-	-	-	-	(61,250)	(86,250)	(86,250)	-
Proceeds on sale of capital assets	-	-	-	-	-	-	1,900	1,900
Total other financing sources (uses)	<u>1,226,721</u>	<u>1,226,721</u>	<u>1,213,885</u>	<u>(12,836)</u>	<u>(61,250)</u>	<u>(86,250)</u>	<u>(84,350)</u>	<u>1,900</u>
Net change in fund balances	<u>\$ 106,634</u>	<u>\$ 106,634</u>	67,834	<u>\$ (38,800)</u>	<u>\$ 6,294</u>	<u>\$ (39,706)</u>	(3,350)	<u>\$ 36,356</u>
Fund balances								
Beginning of year			928,125				111,960	
End of year			<u>\$ 995,959</u>				<u>\$ 108,610</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Drug Forfeitures (2390)				FC Fire Service Area Fund (2391)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 180,420	\$ 180,420	\$ 171,397	\$ (9,023)
Charges for services	-	-	-	-	-	-	150	150
Fines and forfeitures	-	600	933	333	-	-	-	-
Other revenue								
Miscellaneous	-	-	-	-	-	-	2,110	2,110
Total Revenue	-	600	933	333	180,420	180,420	173,657	(6,763)
Expenditures								
Current								
Public Safety								
Personal Services	-	-	-	-	58,251	58,251	59,741	1,490
Operations	-	-	-	-	92,404	92,404	52,270	(40,134)
Total Expenditures	-	-	-	-	150,655	150,655	112,011	(38,644)
Excess (deficiency) of revenue over expenditures	-	600	933	333	29,765	29,765	61,646	31,881
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	1,933	1,933
Transfers (out)	-	-	-	-	(26,087)	(28,587)	(28,587)	-
Total other financing sources (uses)	-	-	-	-	(26,087)	(28,587)	(26,654)	1,933
Net change in fund balances	\$ -	\$ 600	933	\$ 333	\$ 3,678	\$ 1,178	34,992	\$ 33,814
Fund balances								
Beginning of year			6,895				92,135	
End of year			<u>\$ 7,828</u>				<u>\$ 127,127</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Halo Project Fund (2393)				DUI Reinstatement Fund (2394)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 41,520	\$ 1,520
Other revenue								
Miscellaneous	-	23,698	22,698	(1,000)	-	-	-	-
Total Revenue	-	23,698	22,698	(1,000)	40,000	40,000	41,520	1,520
Expenditures								
Current								
Public Safety								
Personal Services	-	-	-	-	12,741	12,741	12,221	(520)
Operations	-	-	-	-	67,417	67,417	26,318	(41,099)
Social and Economic Services								
Operations	8,000	8,000	6,622	(1,378)	-	-	-	-
Total Expenditures	8,000	8,000	6,622	(1,378)	80,158	80,158	38,539	(41,619)
Excess (deficiency) of revenue over expenditures	(8,000)	15,698	16,076	378	(40,158)	(40,158)	2,981	43,139
Other financing sources (uses)								
Transfers (out)	(3,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,000)	-	-	-	-	-	-	-
Net change in fund balances	\$ (11,000)	\$ 15,698	16,076	\$ 378	\$ (40,158)	\$ (40,158)	2,981	\$ 43,139
Fund balances								
Beginning of year			80,057				116,103	
End of year			\$ 96,133				\$ 119,084	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Records Preservation Fund (2395)				Juvenile Detention Fund (2396)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 548,184	\$ 548,184	\$ 550,749	\$ 2,565
Intergovernmental	-	-	-	-	87,506	87,506	88,601	1,095
Charges for services	129,000	120,000	114,908	(5,092)	13,500	13,500	28,005	14,505
Fines and forfeitures	-	-	-	-	350	350	65	(285)
Other revenue								
Miscellaneous	-	-	65	65	-	-	-	-
Investment Earnings	-	-	-	-	-	-	8	8
Total Revenue	<u>129,000</u>	<u>120,000</u>	<u>114,973</u>	<u>(5,027)</u>	<u>649,540</u>	<u>649,540</u>	<u>667,428</u>	<u>17,888</u>
Expenditures								
Current								
General Government								
Personal Services	94,590	100,051	86,720	(13,331)	-	-	-	-
Operations	17,354	11,524	23,464	11,940	-	-	-	-
Public Safety								
Personal Services	-	-	-	-	599,629	599,629	566,426	(33,203)
Operations	-	-	-	-	92,858	92,858	61,356	(31,502)
Debt Service								
Interest	-	-	216	216	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-
Capital Outlay	-	5,830	5,828	(2)	-	-	-	-
Total Expenditures	<u>111,944</u>	<u>117,405</u>	<u>116,228</u>	<u>(1,177)</u>	<u>692,487</u>	<u>692,487</u>	<u>627,782</u>	<u>(64,705)</u>
Excess (deficiency) of revenue over expenditures	17,056	2,595	(1,255)	(3,850)	(42,947)	(42,947)	39,646	82,593
Other financing sources (uses)								
Transfers (out)	(25,654)	(25,654)	(654)	25,000	(6,500)	(6,500)	(6,500)	-
Total other financing sources (uses)	<u>(25,654)</u>	<u>(25,654)</u>	<u>(654)</u>	<u>25,000</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Net change in fund balances	<u>\$ (8,598)</u>	<u>\$ (23,059)</u>	<u>(1,909)</u>	<u>\$ 21,150</u>	<u>\$ (49,447)</u>	<u>\$ (49,447)</u>	<u>33,146</u>	<u>\$ 82,593</u>
Fund balances								
Beginning of year			107,425				314,181	
End of year			<u>\$ 105,516</u>				<u>\$ 347,327</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Gas Tax (2820)				Junk Vehicle Fund (2830)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 482,172	\$ 482,172	\$ 476,504	\$ (5,668)	\$ 129,177	\$ 179,963	\$ 122,838	\$ (57,125)
Total Revenue	482,172	482,172	476,504	(5,668)	129,177	179,963	122,838	(57,125)
Expenditures								
Current								
Public Works								
Personal Services	-	-	-	-	70,297	70,297	39,140	(31,157)
Operations	751,170	551,170	541,279	(9,891)	39,610	39,610	28,645	(10,965)
Capital Outlay	-	200,000	199,756	(244)	-	-	-	-
Total Expenditures	751,170	751,170	741,035	(10,135)	109,907	109,907	67,785	(42,122)
Excess (deficiency) of revenue over expenditures	(268,998)	(268,998)	(264,531)	4,467	19,270	70,056	55,053	(15,003)
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(19,558)	(70,344)	-	70,344
Total other financing sources (uses)	-	-	-	-	(19,558)	(70,344)	-	70,344
Net change in fund balances	\$ (268,998)	\$ (268,998)	(264,531)	\$ 4,467	\$ (288)	\$ (288)	55,053	\$ 55,341
Fund balances								
Beginning of year			314,575				54,982	
End of year			\$ 50,044				\$ 110,035	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	MT Medicaid Health Improvement Fund (2836)				Weed Truck Grant Fund (2840)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
Charges for services	502,256	502,256	617,879	115,623	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Miscellaneous	-	-	25	25	-	-	-	-
Total Revenue	<u>502,256</u>	<u>502,256</u>	<u>617,904</u>	<u>115,648</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Expenditures								
Current								
Public Health								
Personal Services	408,342	408,342	330,506	(77,836)	-	-	-	-
Operations	75,733	75,733	80,152	4,419	-	-	-	-
Total Expenditures	<u>484,075</u>	<u>484,075</u>	<u>410,658</u>	<u>(73,417)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	18,181	18,181	207,246	189,065	-	7,500	7,500	-
Other financing sources (uses)								
Transfers (out)	(102,289)	(102,289)	(77,215)	25,074	-	-	-	-
Total other financing sources (uses)	<u>(102,289)</u>	<u>(102,289)</u>	<u>(77,215)</u>	<u>25,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (84,108)</u>	<u>\$ (84,108)</u>	130,031	<u>\$ 214,139</u>	<u>\$ -</u>	<u>\$ 7,500</u>	7,500	<u>\$ -</u>
Fund balances								
Beginning of year			794,162				15,515	
End of year			<u>\$ 924,193</u>				<u>\$ 23,015</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Tally LK Tansy Ragwort Project (2846)				GIS-MT Land Information Act Fund (2859)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 4,296	\$ 4,296	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	28,000	28,000	24,015	(3,985)
Total Revenue	-	4,296	4,296	-	28,000	28,000	24,015	(3,985)
Expenditures								
Current								
General Government								
Personal Services	-	-	-	-	-	-	-	-
Operations	-	-	-	-	14,000	14,000	10,000	(4,000)
Public Works								
Operations	-	4,296	4,296	-	-	-	-	-
Total Expenditures	-	4,296	4,296	-	14,000	14,000	10,000	(4,000)
Excess (deficiency) of revenue over expenditures	-	-	-	-	14,000	14,000	14,015	15
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ 14,000	\$ 14,000	14,015	\$ 15
Fund balances								
Beginning of year			-				27,715	
End of year			\$ -				\$ 41,730	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	I&R/Comm Service Fund (2888)				Forest Reserve Title III Fund (2902)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 211,313	\$ 208,417	\$ 182,145	\$ (26,272)	\$ -	\$ -	\$ -	\$ -
Other revenue								
Miscellaneous	1,400	1,400	2,440	1,040	-	-	-	-
Total Revenue	<u>212,713</u>	<u>209,817</u>	<u>184,585</u>	<u>(25,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current								
Social and Economic Services				-				-
Personal Services	168,950	173,649	171,780	(1,869)	-	-	-	-
Operations	44,431	8,995	10,724	1,729	-	-	-	-
Total Expenditures	<u>213,381</u>	<u>182,644</u>	<u>182,504</u>	<u>(140)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(668)	27,173	2,081	(25,092)	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (668)</u>	<u>\$ 27,173</u>	<u>2,081</u>	<u>\$ (25,092)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances								
Beginning of year			2,640				30,433	
End of year			<u>\$ 4,721</u>				<u>\$ 30,433</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	BCC/Drug Investigation Team (2916)				FEMA Grant Fund (2917)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 386,060	\$ 386,060	\$ 381,835	\$ (4,225)	\$ -	\$ -	\$ -	\$ -
Total Revenue	386,060	386,060	381,835	(4,225)	-	-	-	-
Expenditures								
Current								
Public Safety								
Personal Services	317,116	317,116	314,099	(3,017)	-	-	-	-
Operations	283,847	283,847	279,653	(4,194)	-	-	-	-
Total Expenditures	600,963	600,963	593,752	(7,211)	-	-	-	-
Excess (deficiency) of revenue over expenditures	(214,903)	(214,903)	(211,917)	2,986	-	-	-	-
Other financing sources (uses)								
Transfers in	214,205	214,205	211,917	(2,288)	-	-	-	-
Total other financing sources (uses)	214,205	214,205	211,917	(2,288)	-	-	-	-
Net change in fund balances	\$ (698)	\$ (698)	-	\$ 698	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			-				-	
End of year			\$ -				\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	COPS Fund (2919)				Children Advocacy Center Fund (2920)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 39,994	\$ 39,994	\$ 33,898	\$ (6,096)	\$ -	\$ -	\$ -	\$ -
Other revenue	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	19	19	-	(19)
Total Revenue	<u>39,994</u>	<u>39,994</u>	<u>33,898</u>	<u>(6,096)</u>	<u>19</u>	<u>19</u>	<u>-</u>	<u>(19)</u>
Expenditures								
Current								
Public Safety								
Personal Services	39,900	39,900	33,898	(6,002)	-	-	-	-
Total Expenditures	<u>39,900</u>	<u>39,900</u>	<u>33,898</u>	<u>(6,002)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	94	94	-	(94)	19	19	-	(19)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	3,539	3,541	2
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,539</u>	<u>3,541</u>	<u>2</u>
Net change in fund balances	<u>\$ 94</u>	<u>\$ 94</u>	<u>-</u>	<u>\$ (94)</u>	<u>\$ 19</u>	<u>\$ 3,558</u>	<u>3,541</u>	<u>\$ (17)</u>
Fund balances								
Beginning of year			-				-	
End of year			<u>\$ -</u>				<u>\$ 3,541</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Department of Justice Grants (2921)				High Intensity Drug Trafficking (2922)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 123,236	\$ 123,236	\$ 115,635	\$ (7,601)
Total Revenue	-	-	-	-	123,236	123,236	115,635	(7,601)
Expenditures								
Current								
Public Safety				-				-
Personal Services	-	-	-	-	25,026	25,026	20,309	(4,717)
Operations	-	-	-	-	98,210	98,210	95,326	(2,884)
Total Expenditures	-	-	-	-	123,236	123,236	115,635	(7,601)
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			115				-	
End of year			\$ 115				\$ -	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Sheriff Drug Trust Fund (2923)				Drug Forfeiture/Fed Share Fund (2924)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Fines and forfeitures	\$ 23,000	\$ 23,000	\$ 29,292	\$ 6,292	\$ 60,000	\$ 60,000	\$ 27,798	\$ (32,202)
Other revenue								
Miscellaneous	-	4,900	5,861	961	-	-	-	-
Investment Earnings	1,786	1,786	1,793	7	1,109	1,109	1,297	188
Total Revenue	<u>24,786</u>	<u>29,686</u>	<u>36,946</u>	<u>7,260</u>	<u>61,109</u>	<u>61,109</u>	<u>29,095</u>	<u>(32,014)</u>
Expenditures								
Current								
Public Safety								
Operations	46,175	46,175	35,359	(10,816)	45,000	45,000	10,438	(34,562)
Total Expenditures	<u>46,175</u>	<u>46,175</u>	<u>35,359</u>	<u>(10,816)</u>	<u>45,000</u>	<u>45,000</u>	<u>10,438</u>	<u>(34,562)</u>
Excess (deficiency) of revenue over expenditures	(21,389)	(16,489)	1,587	18,076	16,109	16,109	18,657	2,548
Other financing sources (uses)								
Transfers in	-	331,609	331,609	-	-	223,725	223,725	-
Total other financing sources (uses)	<u>-</u>	<u>331,609</u>	<u>331,609</u>	<u>-</u>	<u>-</u>	<u>223,725</u>	<u>223,725</u>	<u>-</u>
Net change in fund balances	<u>\$ (21,389)</u>	<u>\$ 315,120</u>	<u>333,196</u>	<u>\$ 18,076</u>	<u>\$ 16,109</u>	<u>\$ 239,834</u>	<u>242,382</u>	<u>\$ 2,548</u>
Fund balances								
Beginning of year			-				-	
End of year			<u>\$ 333,196</u>				<u>\$ 242,382</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Border Interoperability Demonstration Project (2925)				War Supplemental Grant Fund (2928)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 382,400	\$ 2,311,870	\$ 1,020,490	\$ (1,291,380)	\$ 145,905	\$ 161,099	\$ 161,099	\$ -
Other revenue								
Miscellaneous	-	-	3,401	3,401	-	-	-	-
Total Revenue	<u>382,400</u>	<u>2,311,870</u>	<u>1,023,891</u>	<u>(1,287,979)</u>	<u>145,905</u>	<u>161,099</u>	<u>161,099</u>	<u>-</u>
Expenditures								
Current								
Public Safety								
Personal Services	-	-	-	-	42,241	42,241	57,830	15,589
Operations	382,400	382,400	17,455	(364,945)	103,664	103,664	64,838	(38,826)
Capital Outlay	-	1,929,470	1,006,436	(923,034)	-	38,431	38,431	-
Total Expenditures	<u>382,400</u>	<u>2,311,870</u>	<u>1,023,891</u>	<u>(1,287,979)</u>	<u>145,905</u>	<u>184,336</u>	<u>161,099</u>	<u>(23,237)</u>
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	(23,237)	-	23,237
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,237)</u>	<u>-</u>	<u>\$ 23,237</u>
Fund balances								
Beginning of year			-			224		
End of year			<u>\$ -</u>			<u>\$ 224</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Bulletproof Vest Partnership Fund (2930)				Homeland Security Fund (2931)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 5,000	\$ 10,123	\$ 10,123	\$ -	\$ -	\$ 27,398	\$ 27,398	\$ -
Total Revenue	5,000	10,123	10,123	-	-	27,398	27,398	-
Expenditures								
Current								
Public Safety								
Personal Services	-	-	-	-	-	14,198	14,198	-
Operations	15,000	23,123	20,408	(2,715)	-	13,200	13,200	-
Total Expenditures	15,000	23,123	20,408	(2,715)	-	27,398	27,398	-
Excess (deficiency) of revenue over expenditures	(10,000)	(13,000)	(10,285)	2,715	-	-	-	-
Other financing sources (uses)								
Transfers in	10,000	10,000	10,000	-	-	-	-	-
Total other financing sources (uses)	10,000	10,000	10,000	-	-	-	-	-
Net change in fund balances	\$ -	\$ (3,000)	(285)	\$ 2,715	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			28,687				-	
End of year			\$ 28,402			\$ -	-	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Alcohol Enforcement Team (2932)				STEP DUI/Seatbelt Fund (2933)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 12,470	\$ (2,530)
Other revenue								
Miscellaneous	-	3,350	3,350	-	-	-	-	-
Investment Earnings	38	38	42	4	-	-	-	-
Total Revenue	38	3,388	3,392	4	15,000	15,000	12,470	(2,530)
Expenditures								
Current								
Public Safety								
Personal Services	-	-	-	-	15,000	15,000	12,470	(2,530)
Operations	-	2,521	2,328	(193)	-	-	-	-
Total Expenditures	-	2,521	2,328	(193)	15,000	15,000	12,470	(2,530)
Excess (deficiency) of revenue over expenditures	38	867	1,064	197	-	-	-	-
Other financing sources (uses)								
Transfers in	-	7,047	7,047	-	-	-	-	-
Total other financing sources (uses)	-	7,047	7,047	-	-	-	-	-
Net change in fund balances	\$ 38	\$ 7,914	8,111	\$ 197	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			163				1,298	
End of year			\$ 8,274				\$ 1,298	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	JAG Civil Grant Fund (2934)				National Childrens Alliance Fund (2936)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 38,750	\$ 38,750	\$ -	\$ 6,440	\$ 10,944	\$ 10,944	\$ -
Other revenue								
Miscellaneous	-	-	-	-	-	600	600	-
Total Revenue	-	38,750	38,750	-	6,440	11,544	11,544	-
Expenditures								
Current								
Public Safety								
Operations	-	38,750	38,750	-	6,440	12,280	11,544	(736)
Total Expenditures	-	38,750	38,750	-	6,440	12,280	11,544	(736)
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	(736)	-	736
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ -	\$ (736)	-	\$ 736
Fund balances								
Beginning of year			-				-	
End of year			\$ -				\$ -	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Bigfork Stormwater Fund (2939)				CDBG Fund (2940)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 18,487	\$ 18,487	\$ 7,540	\$ (10,947)	\$ 480,000	\$ 578,770	\$ 154,619	\$ (424,151)
Total Revenue	18,487	18,487	7,540	(10,947)	480,000	578,770	154,619	(424,151)
Expenditures								
Current								
General Government								
Operations	18,487	18,487	6,714	(11,773)	480,000	578,770	154,619	(424,151)
Total Expenditures	18,487	18,487	6,714	(11,773)	480,000	578,770	154,619	(424,151)
Excess (deficiency) of revenue over expenditures	-	-	826	826	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	826	\$ 826	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			11,131				-	
End of year			\$ 11,957				\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	CDBG Economic Development Fund (2941)				VFA Program Fund (2953)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 200,000	\$ -	\$ (200,000)	\$ 7,500	\$ 25,826	\$ 28,627	\$ 2,801
Total Revenue	-	200,000	-	(200,000)	7,500	25,826	28,627	2,801
Expenditures								
Current								
General Government								
Operations	-	200,000	-	(200,000)	-	-	-	-
Public Safety								
Operations	-	-	-	-	7,500	11,341	10,931	(410)
Capital Outlay	-	-	-	-	-	30,593	30,593	-
Total Expenditures	-	200,000	-	(200,000)	7,500	41,934	41,524	(410)
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	(16,108)	(12,897)	3,211
Other financing sources (uses)								
Transfers (out)	-	-	-	-	-	(3,866)	(3,866)	-
Total other financing sources (uses)	-	-	-	-	-	(3,866)	(3,866)	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ -	\$ (19,974)	(16,763)	\$ 3,211
Fund balances								
Beginning of year				-			19,974	
End of year			\$ -	-		\$ 3,211		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	CTEP-Lakeside/Somers Trail Fund (2955)				Gateway to Glacier Bike/Pedestrian Trail Fund (2956)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,494	\$ 58,494	\$ -
Total Revenue	-	-	-	-	-	58,494	58,494	-
Expenditures								
Current								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	58,494	58,494	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ -	\$ 58,494	58,494	\$ -
Fund balances								
Beginning of year			5,388				-	
End of year			<u>\$ 5,388</u>			<u>\$ 58,494</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Pregnant & Parent Teens (2963)				Community Youth Suicide Prevention (2964)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 99,574	\$ 99,574	\$ 87,593	\$ (11,981)	\$ -	\$ -	\$ -	\$ -
Total Revenue	99,574	99,574	87,593	(11,981)	-	-	-	-
Expenditures								
Current								
Public Health								
Personal Services	-	59,330	76,067	16,737	-	-	-	-
Operations	31,200	31,200	12,392	(18,808)	-	-	-	-
Total Expenditures	31,200	90,530	88,459	(2,071)	-	-	-	-
Excess (deficiency) of revenue over expenditures	68,374	9,044	(866)	(9,910)	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 68,374	\$ 9,044	(866)	\$ (9,910)	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			812				17,884	
End of year			\$ (54)				\$ 17,884	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Radon Program Fund (2966)				Montana Cancer Control (2967)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 1,300	\$ 1,300	\$ -	\$ (1,300)	\$ 171,970	\$ 177,270	\$ 195,823	\$ 18,553
Charges for services	200	200	65	(135)	-	-	-	-
Other revenue								
Miscellaneous	-	-	-	-	7,000	7,000	20	(6,980)
Total Revenue	<u>1,500</u>	<u>1,500</u>	<u>65</u>	<u>(1,435)</u>	<u>178,970</u>	<u>184,270</u>	<u>195,843</u>	<u>11,573</u>
Expenditures								
Current								
Public Health								
Personal Services	1,380	1,380	-	(1,380)	176,014	176,014	164,837	(11,177)
Operations	150	150	-	(150)	39,350	39,350	31,583	(7,767)
Total Expenditures	<u>1,530</u>	<u>1,530</u>	<u>-</u>	<u>(1,530)</u>	<u>215,364</u>	<u>215,364</u>	<u>196,420</u>	<u>(18,944)</u>
Excess (deficiency) of revenue over expenditures	(30)	(30)	65	95	(36,394)	(31,094)	(577)	30,517
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(1,308)	(1,308)	(1,308)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,308)</u>	<u>(1,308)</u>	<u>(1,308)</u>	<u>-</u>
Net change in fund balances	<u>\$ (30)</u>	<u>\$ (30)</u>	<u>65</u>	<u>\$ 95</u>	<u>\$ (37,702)</u>	<u>\$ (32,402)</u>	<u>(1,885)</u>	<u>\$ 30,517</u>
Fund balances								
Beginning of year			71				318,813	
End of year			<u>\$ 136</u>				<u>\$ 316,928</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Tobacco Use Prevention Grant (2968)				Health Clinic Fund (2969)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 73,542	\$ 73,542	\$ 73,548	\$ 6	\$ 749,524	\$ 935,407	\$ 935,407	\$ -
Charges for services	-	-	-	-	1,025,792	1,086,897	1,086,466	(431)
Other revenue								
Miscellaneous	-	-	-	-	2,000	3,500	3,931	431
Total Revenue	<u>73,542</u>	<u>73,542</u>	<u>73,548</u>	<u>6</u>	<u>1,777,316</u>	<u>2,025,804</u>	<u>2,025,804</u>	<u>-</u>
Expenditures								
Current								
Public Health								
Personal Services	61,954	61,954	68,998	7,044	1,620,071	1,620,071	1,513,773	(106,298)
Operations	15,755	24,155	16,633	(7,522)	339,367	505,212	611,343	106,131
Capital Outlay	-	-	-	-	-	54,250	54,250	-
Total Expenditures	<u>77,709</u>	<u>86,109</u>	<u>85,631</u>	<u>(478)</u>	<u>1,959,438</u>	<u>2,179,533</u>	<u>2,179,366</u>	<u>(167)</u>
Excess (deficiency) of revenue over expenditures	(4,167)	(12,567)	(12,083)	484	(182,122)	(153,729)	(153,562)	167
Other financing sources (uses)								
Transfers in	-	-	-	-	110,000	110,000	60,000	(50,000)
Transfers (out)	(327)	(327)	(327)	-	(7,521)	(7,521)	(7,521)	-
Total other financing sources (uses)	<u>(327)</u>	<u>(327)</u>	<u>(327)</u>	<u>-</u>	<u>102,479</u>	<u>102,479</u>	<u>52,479</u>	<u>(50,000)</u>
Net change in fund balances	<u>\$ (4,494)</u>	<u>\$ (12,894)</u>	<u>(12,410)</u>	<u>\$ 484</u>	<u>\$ (79,643)</u>	<u>\$ (51,250)</u>	<u>(101,083)</u>	<u>\$ (49,833)</u>
Fund balances								
Beginning of year			86,668				663,214	
End of year			<u>\$ 74,258</u>				<u>\$ 562,131</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Consortium II Fund (2970)				WIC Fund (2971)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 20,000	\$ 20,000	\$ 16,780	\$ (3,220)	\$ 322,315	\$ 340,174	\$ 352,602	\$ 12,428
Total Revenue	20,000	20,000	16,780	(3,220)	322,315	340,174	352,602	12,428
Expenditures								
Current								
Public Health								
Personal Services	8,770	8,770	15,833	7,063	318,520	318,520	300,182	(18,338)
Operations	12,005	12,005	37	(11,968)	20,245	32,245	46,047	13,802
Total Expenditures	20,775	20,775	15,870	(4,905)	338,765	350,765	346,229	(4,536)
Excess (deficiency) of revenue over expenditures	(775)	(775)	910	1,685	(16,450)	(10,591)	6,373	16,964
Other financing sources (uses)								
Transfers (out)	-	-	-	-	-	-	(3,790)	(3,790)
Total other financing sources (uses)	-	-	-	-	-	-	(3,790)	(3,790)
Net change in fund balances	\$ (775)	\$ (775)	910	\$ 1,685	\$ (16,450)	\$ (10,591)	2,583	\$ 13,174
Fund balances								
Beginning of year			18,159				20,515	
End of year			\$ 19,069				\$ 23,098	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Family Planning Fund (2972)				MCH Grant Fund (2973)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 277,973	\$ 350,526	\$ 354,366	\$ 3,840	\$ 369,524	\$ 593,480	\$ 586,307	\$ (7,173)
Charges for services	192,100	376,000	380,908	4,908	51,000	51,000	68,958	17,958
Other revenue								
Miscellaneous	25,000	23,475	22,912	(563)	-	-	-	-
Total Revenue	495,073	750,001	758,186	8,185	420,524	644,480	655,265	10,785
Expenditures								
Current								
Public Health								
Personal Services	461,497	461,497	454,250	(7,247)	397,447	397,447	343,557	(53,890)
Operations	156,139	285,560	242,396	(43,164)	42,766	266,722	260,794	(5,928)
Total Expenditures	617,636	747,057	696,646	(50,411)	440,213	664,169	604,351	(59,818)
Excess (deficiency) of revenue over expenditures	(122,563)	2,944	61,540	58,596	(19,689)	(19,689)	50,914	70,603
Other financing sources (uses)								
Transfers in	10,000	10,000	10,000	-	-	-	-	-
Transfers (out)	(12,943)	(12,943)	(12,943)	-	-	-	-	-
Total other financing sources (uses)	(2,943)	(2,943)	(2,943)	-	-	-	-	-
Net change in fund balances	<u>\$ (125,506)</u>	<u>\$ 1</u>	58,597	<u>\$ 58,596</u>	<u>\$ (19,689)</u>	<u>\$ (19,689)</u>	50,914	<u>\$ 70,603</u>
Fund balances								
Beginning of year			487,359				145,139	
End of year			<u>\$ 545,956</u>				<u>\$ 196,053</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Consortia III/Ryan White Fund (2974)				AIDS Grant Fund (2975)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Intergovernmental	\$ 4,000	\$ 4,000	\$ 3,855	\$ (145)	\$ 17,689	\$ 17,689	\$ 13,714	\$ (3,975)
Total Revenue	<u>4,000</u>	<u>4,000</u>	<u>3,855</u>	<u>(145)</u>	<u>17,689</u>	<u>17,689</u>	<u>13,714</u>	<u>(3,975)</u>
Expenditures								
Current								
Public Health								
Personal Services	3,928	3,928	3,855	(73)	22,481	22,481	14,497	(7,984)
Operations	<u>285</u>	<u>285</u>	<u>-</u>	<u>(285)</u>	<u>7,370</u>	<u>7,370</u>	<u>6,373</u>	<u>(997)</u>
Total Expenditures	<u>4,213</u>	<u>4,213</u>	<u>3,855</u>	<u>(358)</u>	<u>29,851</u>	<u>29,851</u>	<u>20,870</u>	<u>(8,981)</u>
Excess (deficiency) of revenue over expenditures	(213)	(213)	-	213	(12,162)	(12,162)	(7,156)	5,006
Other financing sources (uses)								
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Net change in fund balances	<u>\$ (213)</u>	<u>\$ (213)</u>	<u>-</u>	<u>\$ 213</u>	<u>\$ (9,162)</u>	<u>\$ (9,162)</u>	<u>(4,156)</u>	<u>\$ 5,006</u>
Fund balances								
Beginning of year			595				74,078	
End of year			<u>\$ 595</u>				<u>\$ 69,922</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Immunization Program Fund (2976)				Bioterrorism Fund (2977)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Intergovernmental	\$ 30,953	\$ 41,553	\$ 44,414	\$ 2,861	\$ 101,255	\$ 108,061	\$ 108,061	\$ -
Total Revenue	30,953	41,553	44,414	2,861	101,255	108,061	108,061	-
Expenditures								
Public Health								
Personal Services	28,009	38,609	44,415	5,806	123,673	123,673	123,491	(182)
Operations	-	5,805	-	(5,805)	9,820	9,820	6,663	(3,157)
Total Expenditures	28,009	44,414	44,415	1	133,493	133,493	130,154	(3,339)
Excess (deficiency) of revenue over expenditures	2,944	(2,861)	(1)	2,860	(32,238)	(25,432)	(22,093)	3,339
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(327)	(327)	(327)	-
Total other financing sources (uses)	-	-	-	-	(327)	(327)	(327)	-
Net change in fund balances	\$ 2,944	\$ (2,861)	(1)	\$ 2,860	\$ (32,565)	\$ (25,759)	(22,420)	\$ 3,339
Fund balances								
Beginning of year			(956)				131,685	
End of year			<u>\$ (957)</u>				<u>\$ 109,265</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	TB Grant Fund (2978)				Air Quality Grant Fund (2979)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 450	\$ 50
Intergovernmental	-	-	-	-	55,611	55,611	55,611	-
Other revenue								
Miscellaneous	-	-	-	-	-	-	21	21
Total Revenue	-	-	-	-	56,011	56,011	56,082	71
Expenditures								
Current								
Public Health								
Personal Services	-	-	-	-	51,858	51,858	46,885	(4,973)
Operations	-	-	-	-	6,621	6,621	8,726	2,105
Total Expenditures	-	-	-	-	58,479	58,479	55,611	(2,868)
Excess (deficiency) of revenue over expenditures	-	-	-	-	(2,468)	(2,468)	471	2,939
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ (2,468)	\$ (2,468)	471	\$ 2,939
Fund balances								
Beginning of year			619				14,686	
End of year			<u>\$ 619</u>				<u>\$ 15,157</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Obesity Prevention Fund (2980)				Drug Free Communities Fund (2981)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Total Revenue	-	-	-	-	-	-	-	-
Expenditures								
Current								
Public Health				-				-
Operations	-	260	-	(260)	-	-	-	-
Total Expenditures	-	260	-	(260)	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	(260)	-	260	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ (260)	-	\$ 260	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			18,268			89		
End of year			<u>\$ 18,268</u>			<u>\$ 89</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Independent Living Fund (2982)				Nutrition Fund (2983)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 148,629	\$ 173,322	\$ 152,188	\$ (21,134)	\$ 330,706	\$ 375,205	\$ 380,853	\$ 5,648
Charges for services	400	400	550	150	-	(13,500)	3,187	16,687
Other revenue								
Miscellaneous	19,700	13,700	15,059	1,359	95,000	104,550	118,286	13,736
Total Revenue	<u>168,729</u>	<u>187,422</u>	<u>167,797</u>	<u>(19,625)</u>	<u>425,706</u>	<u>466,255</u>	<u>502,326</u>	<u>36,071</u>
Expenditures								
Current								
Social and Economic Services								
Personal Services	-	-	-	-	197,345	204,937	204,373	(564)
Operations	159,550	165,550	155,763	(9,787)	253,210	295,070	289,563	(5,507)
Capital Outlay	-	-	-	-	100,000	-	-	-
Total Expenditures	<u>159,550</u>	<u>165,550</u>	<u>155,763</u>	<u>(9,787)</u>	<u>550,555</u>	<u>500,007</u>	<u>493,936</u>	<u>(6,071)</u>
Excess (deficiency) of revenue over expenditures	9,179	21,872	12,034	(9,838)	(124,849)	(33,752)	8,390	42,142
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 9,179</u>	<u>\$ 21,872</u>	<u>12,034</u>	<u>\$ (9,838)</u>	<u>\$ (124,849)</u>	<u>\$ (33,752)</u>	<u>8,390</u>	<u>\$ 42,142</u>
Fund balances								
Beginning of year			84,472				551,430	
End of year			<u>\$ 96,506</u>				<u>\$ 559,820</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	RSVP Fund (2985)				Senior Centers Fund (2986)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 48,236	\$ 78,000	\$ 87,229	\$ 9,229	\$ 21,695	\$ 23,439	\$ 28,464	\$ 5,025
Other revenue								
Miscellaneous	8,600	6,300	5,761	(539)	-	-	-	-
Total Revenue	<u>56,836</u>	<u>84,300</u>	<u>92,990</u>	<u>8,690</u>	<u>21,695</u>	<u>23,439</u>	<u>28,464</u>	<u>5,025</u>
Expenditures								
Current								
Social and Economic Services								
Personal Services	54,566	68,835	68,102	(733)	-	-	-	-
Operations	<u>14,411</u>	<u>19,511</u>	<u>16,126</u>	<u>(3,385)</u>	<u>30,667</u>	<u>32,411</u>	<u>30,667</u>	<u>(1,744)</u>
Total Expenditures	<u>68,977</u>	<u>88,346</u>	<u>84,228</u>	<u>(4,118)</u>	<u>30,667</u>	<u>32,411</u>	<u>30,667</u>	<u>(1,744)</u>
Excess (deficiency) of revenue over expenditures	(12,141)	(4,046)	8,762	12,808	(8,972)	(8,972)	(2,203)	6,769
Other financing sources (uses)								
Transfers in	13,000	10,000	10,000	-	8,972	8,972	8,972	-
Transfers (out)	<u>(981)</u>	<u>(981)</u>	<u>(981)</u>	-	-	-	-	-
Total other financing sources (uses)	<u>12,019</u>	<u>9,019</u>	<u>9,019</u>	-	<u>8,972</u>	<u>8,972</u>	<u>8,972</u>	-
Net change in fund balances	<u>\$ (122)</u>	<u>\$ 4,973</u>	<u>17,781</u>	<u>\$ 12,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,769</u>	<u>\$ 6,769</u>
Fund balances								
Beginning of year			<u>11,863</u>				<u>6,847</u>	
End of year			<u>\$ 29,644</u>				<u>\$ 13,616</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Training Grant Fund (2987)				Senior Home Repair Grant Fund (2988)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ 3,150	\$ 3,150	\$ 6,941	\$ 3,791	\$ -	\$ -	\$ -	\$ -
Other revenue								
Miscellaneous	-	-	-	-	20,000	27,500	29,434	1,934
Total Revenue	<u>3,150</u>	<u>3,150</u>	<u>6,941</u>	<u>3,791</u>	<u>20,000</u>	<u>27,500</u>	<u>29,434</u>	<u>1,934</u>
Expenditures								
Current								
Social and Economic Services								
Operations	3,150	9,620	8,251	(1,369)	20,000	27,500	20,788	(6,712)
Total Expenditures	<u>3,150</u>	<u>9,620</u>	<u>8,251</u>	<u>(1,369)</u>	<u>20,000</u>	<u>27,500</u>	<u>20,788</u>	<u>(6,712)</u>
Excess (deficiency) of revenue over expenditures	-	(6,470)	(1,310)	5,160	-	-	8,646	8,646
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (6,470)</u>	<u>(1,310)</u>	<u>\$ 5,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,646</u>	<u>\$ 8,646</u>
Fund balances								
Beginning of year			13,866				11,570	
End of year			<u>\$ 12,556</u>				<u>\$ 20,216</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	HAVA Grant Fund (2989)				Transportation Fund (2990)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ 242,207	\$ 242,207	\$ 240,720	\$ (1,487)
Intergovernmental	-	7,500	7,500	-	629,457	677,001	667,436	(9,565)
Charges for services	-	-	-	-	50,000	80,050	102,918	22,868
Other revenue								
Miscellaneous	-	-	-	-	239,938	89,589	88,287	(1,302)
Investment Earnings	-	-	-	-	-	-	3	3
Total Revenue	-	7,500	7,500	-	1,161,602	1,088,847	1,099,364	10,517
Expenditures								
Current								
Social and Economic Services								
Personal Services	-	-	-	-	759,494	759,494	728,905	(30,589)
Operations	-	-	-	-	234,295	319,264	310,581	(8,683)
Capital Outlay	-	-	-	-	148,000	10,000	7,968	(2,032)
Total Expenditures	-	-	-	-	1,141,789	1,088,758	1,047,454	(41,304)
Excess (deficiency) of revenue over expenditures	-	7,500	7,500	-	19,813	89	51,910	51,821
Other financing sources (uses)								
Transfers (out)	-	-	-	-	(15,055)	(15,055)	(2,214)	12,841
Total other financing sources (uses)	-	-	-	-	(15,055)	(15,055)	(2,214)	12,841
Net change in fund balances	\$ -	\$ 7,500	7,500	\$ -	\$ 4,758	\$ (14,966)	49,696	\$ 64,662
Fund balances								
Beginning of year			-				286,465	
End of year			\$ 7,500				\$ 336,161	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Parks Grant Fund (2992)				CTEP/ Kila Bike Path Fund (2994)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-	-	-	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			293			26		
End of year			\$ 293			\$ 26		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	CTEP (2995)				Glacier National Park Transportation (2996)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Intergovernmental	\$ -	\$ 51,515	\$ 36,510	\$ (15,005)	\$ 725,000	\$ 780,189	\$ 782,285	\$ 2,096
Other revenue								
Miscellaneous	-	7,985	5,659	(2,326)	-	-	-	-
Total Revenue	<u>-</u>	<u>59,500</u>	<u>42,169</u>	<u>(17,331)</u>	<u>725,000</u>	<u>780,189</u>	<u>782,285</u>	<u>2,096</u>
Expenditures								
Current								
Social and Economic Services				-				-
Personal Services	-	-	-	-	49,651	49,651	24,058	(25,593)
Operations	-	-	-	-	675,562	739,911	750,048	10,137
Capital Outlay	-	59,500	42,169	(17,331)	-	8,179	8,179	-
Total Expenditures	<u>-</u>	<u>59,500</u>	<u>42,169</u>	<u>(17,331)</u>	<u>725,213</u>	<u>797,741</u>	<u>782,285</u>	<u>(15,456)</u>
Excess (deficiency) of revenue over expenditures	-	-	-	-	(213)	(17,552)	-	17,552
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (213)</u>	<u>\$ (17,552)</u>	<u>-</u>	<u>\$ 17,552</u>
Fund balances								
Beginning of year			-				-	
End of year			<u>\$ -</u>			<u>\$ -</u>		

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Special Revenue Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Animal Control Feed Care Fund (7015)				Subdivision Trust Fund (7016)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Investment Earnings	\$ 456	\$ 456	\$ 473	\$ 17	\$ -	\$ -	\$ -	\$ -
Total Revenue	456	456	473	17	-	-	-	-
Expenditures								
Current								
Public Health								
Operations	456	456	-	(456)	-	-	-	-
Total Expenditures	456	456	-	(456)	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	473	473	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ -	\$ -	473	\$ 473	\$ -	\$ -	-	\$ -
Fund balances								
Beginning of year			84,803				-	
End of year			\$ 85,276				\$ -	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Evergreen Median Fund (7040)				Animal Shelter Expendable Trust Fund (7054)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 39,605	\$ 51,446	\$ 11,841
Investment Earnings	38	38	35	(3)	-	-	-	-
Total Revenue	38	38	35	(3)	23,000	39,605	51,446	11,841
Expenditures								
Current								
Public Works								
Operations	2,500	2,500	1,924	(576)	-	-	-	-
Public Health								
Operations	-	-	-	-	14,000	14,143	14,142	(1)
Total Expenditures	2,500	2,500	1,924	(576)	14,000	14,143	14,142	(1)
Excess (deficiency) of revenue over expenditures	(2,462)	(2,462)	(1,889)	573	9,000	25,462	37,304	11,842
Other financing sources (uses)								
Transfers in	5,000	5,000	5,000	-	-	-	-	-
Total other financing sources (uses)	5,000	5,000	5,000	-	-	-	-	-
Net change in fund balances	\$ 2,538	\$ 2,538	3,111	\$ 573	\$ 9,000	\$ 25,462	37,304	\$ 11,842
Fund balances								
Beginning of year			5,634				37,310	
End of year			\$ 8,745				\$ 74,614	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Library Gifts & Memorial Fund (7055)				Sheriffs Drug Trust Fund (7057)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Miscellaneous	\$ 19,700	\$ 19,700	\$ 22,825	\$ 3,125	\$ -	\$ -	\$ -	\$ -
Investment Earnings	700	700	308	(392)	-	-	-	-
Total Revenue	<u>20,400</u>	<u>20,400</u>	<u>23,133</u>	<u>2,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current								
Culture and Recreation				-				-
Operations	52,200	75,200	73,385	(1,815)	-	-	-	-
Conservation of Natural Resources				-				-
Total Expenditures	<u>52,200</u>	<u>75,200</u>	<u>73,385</u>	<u>(1,815)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(31,800)	(54,800)	(50,252)	4,548	-	-	-	-
Other financing sources (uses)								
Transfers (out)	-	-	-	-	-	-	(331,609)	(331,609)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(331,609)</u>	<u>(331,609)</u>
Net change in fund balances	<u>\$ (31,800)</u>	<u>\$ (54,800)</u>	<u>(50,252)</u>	<u>\$ 4,548</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(331,609)</u>	<u>\$ (331,609)</u>
Fund balances								
Beginning of year			86,803				331,609	
End of year			<u>\$ 36,551</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	COA/Advisory Council Fund (7058)				Somers Endowment Fund (7059)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Investment Earnings	\$ -	\$ -	\$ 20	\$ 20	\$ 6	\$ 6	\$ 5	\$ (1)
Total Revenue	-	-	20	20	6	6	5	(1)
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	20	20	6	6	5	(1)
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	20	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ 6</u>	5	<u>\$ (1)</u>
Fund balances								
Beginning of year			-				1,027	
End of year			<u>\$ 20</u>				<u>\$ 1,032</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Drug Forfeiture/Fed Shared Fund (7062)				Youth ADA Fund (7069)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Total Revenue	-	-	-	-	-	-	-	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	-	-	-	-	-	-
Other financing sources (uses)								
Transfers (out)	-	-	(223,725)	(223,725)	-	-	(7,047)	(7,047)
Total other financing sources (uses)	-	-	(223,725)	(223,725)	-	-	(7,047)	(7,047)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(223,725)</u>	<u>\$ (223,725)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,047)</u>	<u>\$ (7,047)</u>
Fund balances								
Beginning of year			223,725				7,047	
End of year			<u>\$ -</u>				<u>\$ -</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Co. Attorney Victims Restitution (7071)				CAC Trust Fund (7072)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Investment Earnings	\$ 386	\$ 386	\$ 401	\$ 15	\$ -	\$ -	\$ -	\$ -
Total Revenue	386	386	401	15	-	-	-	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	386	386	401	15	-	-	-	-
Other financing sources (uses)								
Transfers (out)	-	-	-	-	-	-	(3,539)	(3,539)
Total other financing sources (uses)	-	-	-	-	-	-	(3,539)	(3,539)
Net change in fund balances	\$ 386	\$ 386	401	\$ 15	\$ -	\$ -	(3,539)	\$ (3,539)
Fund balances								
Beginning of year			71,676				3,539	
End of year			\$ 72,077				\$ -	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Special Revenue Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Total of all Non-major Special Revenue Funds			
	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final		
Revenue				
Taxes and Assessments	\$ 14,925,215	\$ 14,925,571	\$ 14,764,314	\$ (161,257)
Licenses and Permits	74,400	74,400	91,096	16,696
Intergovernmental	7,684,808	11,286,905	9,304,074	(1,982,831)
Charges for services	5,574,620	5,862,896	5,774,654	(88,242)
Fines and forfeitures	105,350	105,950	85,338	(20,612)
Other revenue				
Miscellaneous	914,368	1,221,228	1,237,332	16,104
Investment Earnings	5,663	5,664	6,178	514
Total Revenue	<u>29,284,424</u>	<u>33,482,614</u>	<u>31,262,986</u>	<u>(2,219,628)</u>
Expenditures				
Current				
General Government				
Personal Services	3,053,852	3,059,313	2,966,634	(92,679)
Operations	727,985	1,020,925	350,913	(670,012)
Public Safety				
Personal Services	3,099,417	3,113,615	2,995,733	(117,882)
Operations	1,444,609	1,533,884	908,877	(625,007)
Public Works				
Personal Services	1,768,028	1,768,028	1,664,024	(104,004)
Operations	1,540,108	1,336,249	1,213,209	(123,040)
Public Health				
Personal Services	5,526,617	5,526,617	5,189,197	(337,420)
Operations	3,632,270	4,190,928	4,014,126	(176,802)
Social and Economic Services				
Personal Services	1,531,512	1,561,394	1,507,743	(53,651)
Operations	1,928,682	2,168,721	2,126,001	(42,720)
Culture and Recreation				
Personal Services	2,059,650	2,059,650	1,967,687	(91,963)
Operations	1,579,337	1,602,337	1,615,196	12,859
Debt Service				
Interest	-	-	216	216
Capital Outlay	543,153	3,423,398	2,278,906	(1,144,492)
Miscellaneous	966,646	967,361	787,726	(179,635)
Total Expenditures	<u>29,401,866</u>	<u>33,332,420</u>	<u>29,586,188</u>	<u>(3,746,232)</u>
Excess (deficiency) of revenue over expenditures	(117,442)	150,194	1,676,798	1,526,604
Other financing sources (uses)				
Transfers in	1,636,150	2,199,070	2,118,430	(80,640)
Transfers (out)	(2,300,640)	(2,724,140)	(3,045,083)	(320,943)
Proceeds on sale of capital assets	-	36,000	37,900	1,900
Total other financing sources (uses)	<u>(664,490)</u>	<u>(489,070)</u>	<u>(888,753)</u>	<u>(399,683)</u>
Net change in fund balances	<u>\$ (781,932)</u>	<u>\$ (338,876)</u>	<u>788,045</u>	<u>\$ 1,126,921</u>
Fund balances				
Beginning of year			<u>12,798,367</u>	
End of year			<u>\$ 13,586,412</u>	

NONMAJOR DEBT SERVICE FUNDS

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

911 G. O. Bond \$6,100,000 (3001) – The \$6,100,000 General Obligation bond issue to finance the building, equipping and furnishing the 911 center.

911 G. O. Bond \$800,000 (3002) – The remaining \$800,000 General Obligation bond issue used to complete the building, equipping and furnishing of the 911 center.

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

Evergreen SRF (3530) – The \$3,394,000 in Rural Special Improvement District bonds for the purpose of local improvements to the water system within the Evergreen rural improvement district.

Evergreen Sewer RSID #132 (3532) – The \$4,000,000 of Rural Special Improvement District bonds for the purpose of sewer improvements within the Evergreen rural improvement district.

Bigfork North Sewer RSID #136 (3536) – The \$424,000 loaned from the Water Pollution Control Revolving Fund and General Obligation bonds issued by the Department of Natural Resources for the purpose of improvements made to the Bigfork North Sewer rural improvement district.

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

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

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

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

Southside Townhomes RSID #142 (3542) – The \$200,000 of Rural Special Improvement District bonds for the purpose of improvements within the Southside Townhome rural improvement district.

NONMAJOR DEBT SERVICE FUNDS (continued)

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

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

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

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

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

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

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

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

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

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
 June 30, 2014

	3001	3002	3400	3530	3532
	911 G.O. Bond	911 G.O. Bond	SID	Evergreen	Evergreen Sewer
	\$6,100,000	\$800K Issue	Revolving	SRF	RSID #132
Assets					
Current Assets:					
Cash and investments	\$ 456,573	\$ 48,593	\$ 390,412	\$ -	\$ -
Taxes and assessments receivable, net	44,635	-	-	-	-
Interest receivable	262	4	847	-	-
Due from other funds	-	-	57,549	-	-
Total Current Assets	501,470	48,597	448,808	-	-
Noncurrent Assets:					
Restricted cash and investments	-	-	-	-	-
Special assessments receivable deferred	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-
Total Assets	\$ 501,470	\$ 48,597	\$ 448,808	\$ -	\$ -
Liabilities					
Current liabilities:					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current liabilities	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue -tax/special assessments	44,897	4	847	-	-
Total Deferred Inflows of Resources	44,897	4	847	-	-
Fund Balance					
Restricted for:					
Debt service	456,573	48,593	447,961	-	-
Total Fund Balance	456,573	48,593	447,961	-	-
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 501,470	\$ 48,597	\$ 448,808	\$ -	\$ -

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
 June 30, 2014

	3536	3538	3539	3540	3541
	Bigfork North	Big Mtn Water Paving RSID	Sandy Hill	Shady Lane	Williams Lane
	Sewer RSID #136	#138	RSID #139	RSID #140	RSID #141
Assets					
Current Assets:					
Cash and investments	\$ -	\$ 48,450	\$ 41,986	\$ 41,729	\$ 43,187
Taxes and assessments receivable, net	-	2,948	-	294	901
Interest receivable	-	33	64	74	82
Due from other funds	-	-	-	-	-
Total Current Assets	-	51,431	42,050	42,097	44,170
Noncurrent Assets:					
Restricted cash and investments	-	-	-	-	7,854
Special assessments receivable deferred	-	302,087	73,900	109,790	103,017
Total Noncurrent Assets	-	302,087	73,900	109,790	110,871
Total Assets	\$ -	\$ 353,518	\$ 115,950	\$ 151,887	\$ 155,041
Liabilities					
Current liabilities:					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current liabilities	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenue -tax/special assessments		305,067	73,964	110,159	104,001
Total Deferred Inflows of Resources	-	305,067	73,964	110,159	104,001
Fund Balance					
Restricted for:					
Debt service	-	48,451	41,986	41,728	51,040
Total Fund Balance	-	48,451	41,986	41,728	51,040
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ -	\$ 353,518	\$ 115,950	\$ 151,887	\$ 155,041

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	3542	3543	3544	3545	3546
	Southside Town-	Resthaven	Lodgepole	Snowghost	Badrock
	Homes RSID #142	RSID #143	RSID #144	RSID #145	RSID #146
Assets					
Current Assets:					
Cash and investments	\$ 70,702	\$ 30,037	\$ 36,459	\$ 19,677	\$ 13,283
Taxes and assessments receivable, net	-	-	289	-	387
Interest receivable	153	-	-	-	1
Due from other funds	-	-	-	-	-
Total Current Assets	70,855	30,037	36,748	19,677	13,671
Noncurrent Assets:					
Restricted cash and investments	-	-	-	-	-
Special assessments receivable deferred	36,636	217,122	275,611	216,837	144,877
Total Noncurrent Assets	36,636	217,122	275,611	216,837	144,877
Total Assets	\$ 107,491	\$ 247,159	\$ 312,359	\$ 236,514	\$ 158,548
Liabilities					
Current liabilities:					
Due to other funds	\$ -	\$ 13,708	\$ 10,179	\$ 17,594	\$ -
Total Current liabilities	-	13,708	10,179	17,594	-
Total Liabilities	-	13,708	10,179	17,594	-
Deferred Inflows of Resources					
Unavailable revenue -tax/special assessments	36,789	217,122	275,900	216,837	145,264
Total Deferred Inflows of Resources	36,789	217,122	275,900	216,837	145,264
Fund Balance					
Restricted for:					
Debt service	70,702	16,329	26,280	2,083	13,284
Total Fund Balance	70,702	16,329	26,280	2,083	13,284
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 107,491	\$ 247,159	\$ 312,359	\$ 236,514	\$ 158,548

(continued)

Flathead County
ALL NON-MAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	3547	3549	3550	3551	3554	
	Mennonite	Swan Horseshoe	Berne Road	Monegan	Little Mountain	
	RSID #147	RSID #149	RSID #152	RSID #153	RSID #154	Total
Assets						
Current Assets:						
Cash and investments	\$ 30,894	\$ 27,086	\$ 5,076	\$ 30,280	\$ 12,722	\$ 1,347,146
Taxes and assessments receivable, net	1,153	969	225	1,689	-	53,490
Interest receivable	35	-	-	26	-	1,581
Due from other funds	-	-	-	-	-	57,549
Total Current Assets	32,082	28,055	5,301	31,995	12,722	1,459,766
Noncurrent Assets:						
Restricted cash and investments	-	-	-	-	-	7,854
Special assessments receivable deferred	160,658	289,842	44,543	213,602	133,137	2,321,659
Total Noncurrent Assets	160,658	289,842	44,543	213,602	133,137	2,329,513
Total Assets	\$ 192,740	\$ 317,897	\$ 49,844	\$ 245,597	\$ 145,859	\$ 3,789,279
Liabilities						
Current liabilities:						
Due to other funds	\$ -	\$ 7,701	\$ 2,098	\$ -	\$ 6,018	\$ 57,298
Total Current liabilities	-	7,701	2,098	-	6,018	57,298
Total Liabilities	-	7,701	2,098	-	6,018	57,298
Deferred Inflows of Resources						
Unavailable revenue -tax/special assessments	161,847	290,811	44,767	215,317	133,137	2,376,730
Total Deferred Inflows of Resources	161,847	290,811	44,767	215,317	133,137	2,376,730
Fund Balance						
Restricted for:						
Debt service	30,893	19,385	2,979	30,280	6,704	1,355,251
Total Fund Balance	30,893	19,385	2,979	30,280	6,704	1,355,251
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 192,740	\$ 317,897	\$ 49,844	\$ 245,597	\$ 145,859	\$ 3,789,279

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	3001	3002	3400	3530	3532
	911 G.O. Bond	911 G.O. Bond	SID	Evergreen	Evergreen Sewer
	\$6,100,000	\$800K Issue	Revolving	SRF	RSID #132
Revenues:					
Property Taxes and Assessments	\$ 501,366	\$ -	\$ -	\$ 12,934	\$ 18,031
Intergovernmental Revenue	8,025	-	-	-	-
Investment Earnings	1,114	295	2,432	68	33
Total Revenues	510,505	295	2,432	13,002	18,064
Expenditures					
Debt Service:					
Principal	230,000	35,000	-	110,000	158,564
Interest and Fiscal Charges	194,538	24,259	-	5,995	4,677
Total Expenditures	424,538	59,259	-	115,995	163,241
Excess of Revenues over (under) Expenditures	85,967	(58,964)	2,432	(102,993)	(145,177)
Other Financing Sources (uses)					
Transfers out	-	-	-	(15,531)	(6,319)
Total Other Financing Sources (uses)	-	-	-	(15,531)	(6,319)
Net Change in Fund Balances	85,967	(58,964)	2,432	(118,524)	(151,496)
Fund Balance - Beginning of Year	370,606	107,557	445,529	118,524	151,496
Fund Balance - End of Year	\$ 456,573	\$ 48,593	\$ 447,961	\$ -	\$ -

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	3536	3538	3539	3540	3541
	Bigfork North	Big Mtn Water Paving RSID	Sandy Hill	Shady Lane	Williams Lane
	Sewer RSID #136	#138	RSID #139	RSID #140	RSID #141
Revenues:					
Property Taxes and Assessments	\$ -	\$ 45,258	\$ 11,808	\$ 11,067	\$ 14,738
Intergovernmental Revenue	-	-	-	-	-
Investment Earnings	70	175	181	205	253
Total Revenues	70	45,433	11,989	11,272	14,991
Expenditures					
Debt Service:					
Principal	9,090	25,000	9,527	5,610	9,863
Interest and Fiscal Charges	45	17,610	6,662	3,750	6,589
Total Expenditures	9,135	42,610	16,189	9,360	16,452
Excess of Revenues over (under) Expenditures	(9,065)	2,823	(4,200)	1,912	(1,461)
Other Financing Sources (uses)					
Transfers out	(14,213)	-	-	-	-
Total Other Financing Sources (uses)	(14,213)	-	-	-	-
Net Change in Fund Balances	(23,278)	2,823	(4,200)	1,912	(1,461)
Fund Balance - Beginning of Year	23,278	45,628	46,186	39,816	52,501
Fund Balance - End of Year	\$ -	\$ 48,451	\$ 41,986	\$ 41,728	\$ 51,040

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	3542	3543	3544	3545	3546
	Southside Town-	Resthaven	Lodgepole	Snowghost	Badrock
	Homes RSID #142	RSID #143	RSID #144	RSID #145	RSID #146
Revenues:					
Property Taxes and Assessments	\$ 14,188	\$ 31,428	\$ 40,660	\$ 22,712	\$ 13,252
Intergovernmental Revenue	-	-	-	-	-
Investment Earnings	363	11	39	(41)	40
Total Revenues	14,551	31,439	40,699	22,671	13,292
Expenditures					
Debt Service:					
Principal	18,986	25,000	30,000	15,000	9,000
Interest and Fiscal Charges	854	10,648	13,606	9,706	7,525
Total Expenditures	19,840	35,648	43,606	24,706	16,525
Excess of Revenues over (under) Expenditures	(5,289)	(4,209)	(2,907)	(2,035)	(3,233)
Other Financing Sources (uses)					
Transfers out	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(5,289)	(4,209)	(2,907)	(2,035)	(3,233)
Fund Balance - Beginning of Year	75,991	20,538	29,187	4,118	16,517
Fund Balance - End of Year	\$ 70,702	\$ 16,329	\$ 26,280	\$ 2,083	\$ 13,284

(continued)

Flathead County
 ALL NON-MAJOR DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	3547	3549	3550	3551	3554	
	Mennonite	Swan Horseshoe	Berne Road	Monegan Road	Little Mountain	
	RSID #147	RSID #149	RSID #152	RSID #153	RSID #154	Total
Revenues:						
Property Taxes and Assessments	\$ 17,788	\$ 26,689	\$ 6,221	\$ 25,459	\$ 10,094	\$ 823,693
Intergovernmental Revenue	-	-	-	-	-	8,025
Investment Earnings	130	37	4	105	11	5,525
Total Revenues	17,918	26,726	6,225	25,564	10,105	837,243
Expenditures						
Debt Service:						
Principal	11,000	19,000	4,000	12,500	-	737,140
Interest and Fiscal Charges	7,836	16,664	2,247	11,759	3,401	348,371
Total Expenditures	18,836	35,664	6,247	24,259	3,401	1,085,511
Excess of Revenues over (under) Expenditures	(918)	(8,938)	(22)	1,305	6,704	(248,268)
Other Financing Sources (uses)						
Transfers out	-	-	-	-	-	(36,063)
Total Other Financing Sources (uses)	-	-	-	-	-	(36,063)
Net Change in Fund Balances	(918)	(8,938)	(22)	1,305	6,704	(284,331)
Fund Balance - Beginning of Year	31,811	28,323	3,001	28,975	-	1,639,582
Fund Balance - End of Year	\$ 30,893	\$ 19,385	\$ 2,979	\$ 30,280	\$ 6,704	\$ 1,355,251

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	911 GO Bond \$6,100,000 (3001)				911 GO Bond \$800K Issue (3002)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 488,450	\$ 488,450	\$ 501,366	\$ 12,916	\$ 12,090	\$ 12,090	\$ -	\$ (12,090)
Intergovernmental	3,602	3,602	8,025	4,423	-	-	-	-
Other revenue								
Investment Earnings	671	671	1,114	443	-	-	295	295
Total Revenue	<u>492,723</u>	<u>492,723</u>	<u>510,505</u>	<u>17,782</u>	<u>12,090</u>	<u>12,090</u>	<u>295</u>	<u>(11,795)</u>
Expenditures								
Current								
Debt Service								
Principal	230,000	230,000	230,000	-	35,000	35,000	35,000	-
Interest	<u>194,838</u>	<u>194,838</u>	<u>194,538</u>	<u>(300)</u>	<u>23,960</u>	<u>23,960</u>	<u>24,259</u>	<u>299</u>
Total Expenditures	<u>424,838</u>	<u>424,838</u>	<u>424,538</u>	<u>(300)</u>	<u>58,960</u>	<u>58,960</u>	<u>59,259</u>	<u>299</u>
Excess (deficiency) of revenue over expenditures	67,885	67,885	85,967	17,482	(46,870)	(46,870)	(58,964)	(11,496)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 67,885</u>	<u>\$ 67,885</u>	85,967	<u>\$ 18,082</u>	<u>\$ (46,870)</u>	<u>\$ (46,870)</u>	(58,964)	<u>\$ (12,094)</u>
Fund balances								
Beginning of year			370,606				107,557	
End of year			<u>\$ 456,573</u>				<u>\$ 48,593</u>	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	SID Revolving (3400)				Evergreen SRF (3530)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,700	\$ 12,934	\$ (766)
Other revenue								
Investment Earnings	-	1,850	2,432	582	-	40	68	28
Total Revenue	-	1,850	2,432	582	-	13,740	13,002	(738)
Expenditures								
Current								
Debt Service								
Principal	-	-	-	-	-	114,000	110,000	(4,000)
Interest	-	-	-	-	-	1,995	5,995	4,000
Total Expenditures	-	-	-	-	-	115,995	115,995	-
Excess (deficiency) of revenue over expenditures	-	1,850	2,432	582	-	(102,255)	(102,993)	(738)
Other financing sources (uses)								
Transfers (out)	-	-	-	-	-	(15,531)	(15,531)	-
Total other financing sources (uses)	-	-	-	-	-	(15,531)	(15,531)	-
Net change in fund balances	\$ -	\$ 1,850	2,432	\$ 582	\$ -	\$ (117,786)	(118,524)	\$ (738)
Fund balances								
Beginning of year			445,529				118,524	
End of year			\$ 447,961				\$ -	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Evergreen Sewer RSID #132 (3532)				Bigfork North Sewer RSID #136 (3536)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 305,000	\$ 305,000	\$ 18,031	\$ (286,969)	\$ 12,050	\$ 12,050	\$ -	\$ (12,050)
Other revenue								
Investment Earnings	-	-	33	33	-	-	70	70
Total Revenue	<u>305,000</u>	<u>305,000</u>	<u>18,064</u>	<u>(286,936)</u>	<u>12,050</u>	<u>12,050</u>	<u>70</u>	<u>(11,980)</u>
Expenditures								
Current								
Debt Service								
Principal	158,564	158,564	158,564	-	8,090	9,000	9,090	90
Interest	4,678	4,678	4,677	(1)	121	135	45	(90)
Total Expenditures	<u>163,242</u>	<u>163,242</u>	<u>163,241</u>	<u>(1)</u>	<u>8,211</u>	<u>9,135</u>	<u>9,135</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	141,758	141,758	(145,177)	(286,937)	3,839	2,915	(9,065)	(11,980)
Other financing sources (uses)								
Transfers (out)	-	(6,319)	(6,319)	-	-	(14,213)	(14,213)	-
Total other financing sources (uses)	<u>-</u>	<u>(6,319)</u>	<u>(6,319)</u>	<u>-</u>	<u>-</u>	<u>(14,213)</u>	<u>(14,213)</u>	<u>-</u>
Net change in fund balances	<u>\$ 141,758</u>	<u>\$ 135,439</u>	<u>(151,496)</u>	<u>\$ (286,935)</u>	<u>\$ 3,839</u>	<u>\$ (11,298)</u>	<u>(23,278)</u>	<u>\$ (11,980)</u>
Fund balances								
Beginning of year			151,496				23,278	
End of year			<u>\$ -</u>				<u>\$ -</u>	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Big Mtn Water Paving RSID #138 (3538)				Sandy Hill RSID #139 (3539)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 38,415	\$ 38,415	\$ 45,258	\$ 6,843	\$ 11,200	\$ 11,200	\$ 11,808	\$ 608
Other revenue								
Investment Earnings	-	-	175	175	-	-	181	181
Total Revenue	38,415	38,415	45,433	7,018	11,200	11,200	11,989	789
Expenditures								
Current								
Debt Service								
Principal	25,000	25,000	25,000	-	9,527	9,527	9,527	-
Interest	17,561	18,211	17,610	(601)	6,364	6,664	6,662	(2)
Total Expenditures	42,561	43,211	42,610	(601)	15,891	16,191	16,189	(2)
Excess (deficiency) of revenue over expenditures	(4,146)	(4,796)	2,823	6,417	(4,691)	(4,991)	(4,200)	787
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	\$ (4,146)	\$ (4,796)	2,823	\$ 7,619	\$ (4,691)	\$ (4,991)	(4,200)	\$ 791
Fund balances								
Beginning of year			45,628				46,186	
End of year			\$ 48,451				\$ 41,986	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Shady Lane RSID #140 (3540)				Williams Lane RSID #141 (3541)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 11,545	\$ 11,545	\$ 11,067	\$ (478)	\$ 15,600	\$ 15,600	\$ 14,738	\$ (862)
Other revenue								
Investment Earnings	-	-	205	205	-	-	253	253
Total Revenue	<u>11,545</u>	<u>11,545</u>	<u>11,272</u>	<u>(273)</u>	<u>15,600</u>	<u>15,600</u>	<u>14,991</u>	<u>(609)</u>
Expenditures								
Current								
Debt Service								
Principal	5,610	5,610	5,610	-	9,863	9,864	9,863	(1)
Interest	3,747	3,748	3,750	2	6,588	6,588	6,589	1
Total Expenditures	<u>9,357</u>	<u>9,358</u>	<u>9,360</u>	<u>2</u>	<u>16,451</u>	<u>16,452</u>	<u>16,452</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	2,188	2,187	1,912	(271)	(851)	(852)	(1,461)	(609)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 2,188</u>	<u>\$ 2,187</u>	1,912	<u>\$ (275)</u>	<u>\$ (851)</u>	<u>\$ (852)</u>	(1,461)	<u>\$ (609)</u>
Fund balances								
Beginning of year			39,816				52,501	
End of year			<u>\$ 41,728</u>				<u>\$ 51,040</u>	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Debt Service Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Southside Townhomes RSID #142 (3542)				Resthaven RSID #143 (3543)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 30,000	\$ 30,000	\$ 14,188	\$ (15,812)	\$ 30,000	\$ 30,000	\$ 31,428	\$ 1,428
Other revenue								
Investment Earnings	-	-	363	363	-	-	11	11
Total Revenue	<u>30,000</u>	<u>30,000</u>	<u>14,551</u>	<u>(15,449)</u>	<u>30,000</u>	<u>30,000</u>	<u>31,439</u>	<u>1,439</u>
Expenditures								
Current								
Debt Service								
Principal	18,986	18,986	18,986	-	25,000	25,000	25,000	-
Interest	1,067	1,067	854	(213)	10,649	10,649	10,648	(1)
Total Expenditures	<u>20,053</u>	<u>20,053</u>	<u>19,840</u>	<u>(213)</u>	<u>35,649</u>	<u>35,649</u>	<u>35,648</u>	<u>(1)</u>
Excess (deficiency) of revenue over expenditures	9,947	9,947	(5,289)	(15,662)	(5,649)	(5,649)	(4,209)	1,438
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 9,947</u>	<u>\$ 9,947</u>	<u>(5,289)</u>	<u>\$ (15,236)</u>	<u>\$ (5,649)</u>	<u>\$ (5,649)</u>	<u>(4,209)</u>	<u>\$ 1,440</u>
Fund balances								
Beginning of year			75,991				20,538	
End of year			<u>\$ 70,702</u>				<u>\$ 16,329</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Lodgepole RSID #144 (3544)				Snowghost RSID #145 (3545)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 40,000	\$ 40,000	\$ 40,660	\$ 660	\$ 23,000	\$ 23,000	\$ 22,712	\$ (288)
Other revenue								
Investment Earnings	-	-	39	39	-	-	(41)	(41)
Total Revenue	<u>40,000</u>	<u>40,000</u>	<u>40,699</u>	<u>699</u>	<u>23,000</u>	<u>23,000</u>	<u>22,671</u>	<u>(329)</u>
Expenditures								
Debt Service								
Principal	30,000	30,000	30,000	-	15,000	15,000	15,000	-
Interest	13,608	13,608	13,606	(2)	9,706	9,706	9,706	-
Total Expenditures	<u>43,608</u>	<u>43,608</u>	<u>43,606</u>	<u>(2)</u>	<u>24,706</u>	<u>24,706</u>	<u>24,706</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(3,608)	(3,608)	(2,907)	697	(1,706)	(1,706)	(2,035)	(329)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (3,608)</u>	<u>\$ (3,608)</u>	<u>(2,907)</u>	<u>\$ 701</u>	<u>\$ (1,706)</u>	<u>\$ (1,706)</u>	<u>(2,035)</u>	<u>\$ (329)</u>
Fund balances								
Beginning of year			29,187				4,118	
End of year			<u>\$ 26,280</u>				<u>\$ 2,083</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Badrock RSID #146 (3546)				Mennonite RSID #147 (3547)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 18,400	\$ 18,400	\$ 13,252	\$ (5,148)	\$ 19,000	\$ 19,000	\$ 17,788	\$ (1,212)
Other revenue								
Investment Earnings	-	-	40	40	-	-	130	130
Total Revenue	<u>18,400</u>	<u>18,400</u>	<u>13,292</u>	<u>(5,108)</u>	<u>19,000</u>	<u>19,000</u>	<u>17,918</u>	<u>(1,082)</u>
Expenditures								
Current								
Debt Service								
Principal	9,000	9,000	9,000	-	11,000	11,000	11,000	-
Interest	7,525	7,525	7,525	-	7,838	7,838	7,836	(2)
Total Expenditures	<u>16,525</u>	<u>16,525</u>	<u>16,525</u>	<u>-</u>	<u>18,838</u>	<u>18,838</u>	<u>18,836</u>	<u>(2)</u>
Excess (deficiency) of revenue over expenditures	1,875	1,875	(3,233)	(5,108)	162	162	(918)	(1,084)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,875</u>	<u>\$ 1,875</u>	<u>(3,233)</u>	<u>\$ (5,108)</u>	<u>\$ 162</u>	<u>\$ 162</u>	<u>(918)</u>	<u>\$ (1,080)</u>
Fund balances								
Beginning of year			<u>16,517</u>				<u>31,811</u>	
End of year			<u>\$ 13,284</u>				<u>\$ 30,893</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Swan Horseshoe RSID #149 (3549)				Berne Road RSID #152 (3550)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 25,000	\$ 25,000	\$ 26,689	\$ 1,689	\$ 6,000	\$ 6,000	\$ 6,221	\$ 221
Other revenue								
Investment Earnings	-	-	37	37	-	-	4	4
Total Revenue	<u>25,000</u>	<u>25,000</u>	<u>26,726</u>	<u>1,726</u>	<u>6,000</u>	<u>6,000</u>	<u>6,225</u>	<u>225</u>
Expenditures								
Current								
Debt Service								
Principal	19,000	19,000	19,000	-	4,000	4,000	4,000	-
Interest	16,666	16,666	16,664	(2)	2,247	2,248	2,247	(1)
Total Expenditures	<u>35,666</u>	<u>35,666</u>	<u>35,664</u>	<u>(2)</u>	<u>6,247</u>	<u>6,248</u>	<u>6,247</u>	<u>(1)</u>
Excess (deficiency) of revenue over expenditures	(10,666)	(10,666)	(8,938)	1,724	(247)	(248)	(22)	224
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (10,666)</u>	<u>\$ (10,666)</u>	<u>(8,938)</u>	<u>\$ 1,728</u>	<u>\$ (247)</u>	<u>\$ (248)</u>	<u>(22)</u>	<u>\$ 226</u>
Fund balances								
Beginning of year			<u>28,323</u>				<u>3,001</u>	
End of year			<u>\$ 19,385</u>				<u>\$ 2,979</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Monegan Road RSID #153 (3551)				Little Mountain RSID #154 (3555)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ 45,000	\$ 45,000	\$ 25,459	\$ -	\$ -	\$ 10,000	\$ 10,094	\$ -
Other revenue								
Investment Earnings	-	-	105	105	-	-	11	11
Total Revenue	<u>45,000</u>	<u>45,000</u>	<u>25,564</u>	<u>105</u>	<u>-</u>	<u>10,000</u>	<u>10,105</u>	<u>11</u>
Expenditures								
Current								
Debt Service								
Principal	12,500	12,500	12,500	-	-	-	-	-
Interest	11,758	11,759	11,759	-	-	3,402	3,401	(1)
Total Expenditures	<u>24,258</u>	<u>24,259</u>	<u>24,259</u>	<u>-</u>	<u>-</u>	<u>3,402</u>	<u>3,401</u>	<u>(1)</u>
Excess (deficiency) of revenue over expenditures	20,742	20,741	1,305	105	-	6,598	6,704	10
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 20,742</u>	<u>\$ 20,741</u>	1,305	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ 6,598</u>	6,704	<u>\$ 12</u>
Fund balances								
Beginning of year			28,975				-	
End of year			<u>\$ 30,280</u>				<u>\$ 6,704</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Debt Service Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Total of All Non-Major Debt Service Funds			
	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Taxes and Assessments	\$ 1,130,750	\$ 1,154,450	\$ 823,693	\$ (311,310)
Intergovernmental	\$ 3,602	\$ 3,602	\$ 8,025	\$ 4,423
Other revenue				
Investment Earnings	671	2,561	5,525	2,964
Total Revenue	<u>1,135,023</u>	<u>1,160,613</u>	<u>837,243</u>	<u>(303,923)</u>
Expenditures				
Current				
Debt Service				
Principal	626,140	741,051	737,140	(3,911)
Interest	<u>338,921</u>	<u>345,285</u>	<u>348,371</u>	<u>3,086</u>
Total Expenditures	<u>965,061</u>	<u>1,086,336</u>	<u>1,085,511</u>	<u>(825)</u>
 Excess (deficiency) of revenue over expenditures	 169,962	 74,277	 (248,268)	 (304,748)
Other financing sources (uses)				
Transfers (out)	-	(36,063)	(36,063)	-
Total other financing sources (uses)	<u>-</u>	<u>(36,063)</u>	<u>(36,063)</u>	<u>-</u>
 Net change in fund balances	 <u>\$ 169,962</u>	 <u>\$ 38,214</u>	 (284,331)	 <u>\$ (303,098)</u>
Fund balances				
Beginning of year			<u>1,639,582</u>	
End of year			<u>\$ 1,355,251</u>	

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NONMAJOR CAPITAL PROJECT FUNDS

Nonmajor Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Junk Vehicle CIP (4001) – The fund used to account for future equipment purchases for the Junk Vehicle program based on the County Capital Improvement Plan.

Health Department CIP (4002) – The fund used to account for future equipment purchases for the Health Department based on the County Capital Improvement Plan.

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

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

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

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

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

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

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

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

County Building CIP (4012) – The fund used to account for future building remodels or additions based on the County Capital Improvement Plan.

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

Maintenance CIP (4015) – The fund used to account for future equipment purchased for the Maintenance department based on the County Capital Improvement Plan.

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

NONMAJOR CAPITAL PROJECT FUNDS (continued)

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

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

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

Library Depreciation Reserve Fund (4020) – The fund used to account for the purchase of depreciable assets in support of Flathead County’s library system.

Extension CIP (4021) – The fund used to account for future equipment purchases for the Extension office based on the County Capital Improvement Plan.

District Court CIP (4022) – The fund used to account for future equipment purchases for the District Court Office based on the County Capital Improvement Plan.

Road CIP (4027) – The fund used to account for the purchase of equipment for the Road department based on the County Capital Improvement Plan.

Bridge CIP (4028) – The fund used to account for the purchase of equipment for the Bridge department based on the County Capital Improvement Plan.

FC County Wide CIP (4030) – The fund used to account for the purchase of equipment for the County’s general fund based on the County Capital Improvement Plan.

Parks CIP (4031) – The fund used to account for future equipment purchases and improvements for the Parks program based on the County Capital Improvement Plan.

Weed CIP (4032) – The fund used to account for future equipment purchases for the Weed program based on the County Capital Improvement Plan.

Berne Road RSID #152 (4251) – The fund used to account for the construction of the improvements relating to Berne Road Rural Special Improvement District.

Little Mountain RSID #154 (4254) – The fund used to account for the construction of the improvements relating to Little Mountain Rural Special Improvement District.

Big Mountain RSID #155 (4255) – The fund used to account for the construction of the improvements relating to Big Mountain Rural Special Improvement District.

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4001	4002	4003	4004	4005
	Junk Vehicle	Health	Area on	Mosquito	Animal Control
	CIP	Department CIP	Aging CIP	CIP	Truck CIP
Assets					
Current Assets:					
Cash and investments	\$ 63,307	\$ 600,760	\$ 71,381	\$ 56,076	\$ 11,023
Accounts receivable, net	-	-	-	-	-
Interest receivable	137	1,303	155	122	24
Total Current Assets	63,444	602,063	71,536	56,198	11,047
Total Assets	\$ 63,444	\$ 602,063	\$ 71,536	\$ 56,198	\$ 11,047
Liabilities					
Current liabilities:					
Accounts payable	\$ -	\$ 40,409	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Current liabilities	-	40,409	-	-	-
Total Liabilities	\$ -	\$ 40,409	\$ -	\$ -	\$ -
Deferred Inflows of Resources					
Unavailable revenue - tax/special assessments	137	1,303	155	122	24
Total Deferred Inflows of Resources	\$ 137	\$ 1,303	\$ 155	\$ 122	\$ 24
Fund Balance					
Restricted for:					
Capital projects	63,307	560,351	71,381	-	11,023
Committed for:					
Capital projects	-	-	-	56,076	-
Unassigned	-	-	-	-	-
Total Fund Balance	63,307	560,351	71,381	56,076	11,023
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 63,444	\$ 602,063	\$ 71,536	\$ 56,198	\$ 11,047

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4006	4008	4009	4010	4011
	Search & Rescue CIP	FC Fair Building Replacement CIP	Sheriff Patrol Car CIP	FC Detention Ctr Addition CIP	Flathead County Land Acquisition CIP
Assets					
Current Assets:					
Cash and investments	\$ 227,778	\$ 609,873	\$ 368,116	\$ 253,741	\$ 98,261
Accounts receivable, net	-	-	-	-	-
Interest receivable	494	1,322	799	550	213
Total Current Assets	228,272	611,195	368,915	254,291	98,474
Total Assets	\$ 228,272	\$ 611,195	\$ 368,915	\$ 254,291	\$ 98,474
Liabilities					
Current liabilities:					
Accounts payable	\$ -	\$ 152,011	\$ 515	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Current liabilities	-	152,011	515	-	-
Total Liabilities	\$ -	\$ 152,011	\$ 515	\$ -	\$ -
Deferred Inflows of Resources					
Unavailable revenue - tax/special assessments	494	1,322	799	550	213
Total Deferred Inflows of Resources	\$ 494	\$ 1,322	\$ 799	\$ 550	\$ 213
Fund Balance					
Restricted for:					
Capital projects	227,778	-	367,601	253,741	98,261
Committed for:					
Capital projects	-	457,862	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	227,778	457,862	367,601	253,741	98,261
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 228,272	\$ 611,195	\$ 368,915	\$ 254,291	\$ 98,474

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4012	4014	4015	4016	4017
	County	Planning Car/ Copier CIP	Maintenance CIP	Juvenile Detention CIP	Micro Computer Replacement CIP
Assets					
Current Assets:					
Cash and investments	\$ 130,434	\$ 53,392	\$ 380,913	\$ 6,509	\$ 143,608
Accounts receivable, net	-	5,000	-	-	-
Interest receivable	283	116	826	14	312
Total Current Assets	130,717	58,508	381,739	6,523	143,920
Total Assets	\$ 130,717	\$ 58,508	\$ 381,739	\$ 6,523	\$ 143,920
Liabilities					
Current liabilities:					
Accounts payable	\$ 17,990	-	-	-	-
Due to other funds	-	-	-	-	-
Total Current liabilities	17,990	-	-	-	-
Total Liabilities	\$ 17,990	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources					
Unavailable revenue - tax/special assessments	283	116	826	14	312
Total Deferred Inflows of Resources	\$ 283	\$ 116	\$ 826	\$ 14	\$ 312
Fund Balance					
Restricted for:					
Capital projects	112,444	58,392	380,913	-	143,608
Committed for:					
Capital projects	-	-	-	6,509	-
Unassigned	-	-	-	-	-
Total Fund Balance	112,444	58,392	380,913	6,509	143,608
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 130,717	\$ 58,508	\$ 381,739	\$ 6,523	\$ 143,920

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4018	4019	4020	4021	4022
	FC Fire Service	EMS	Library Deprec	Extension	District Court
	Area CIP	CIP	Reserve Fund	CIP	CIP
Assets					
Current Assets:					
Cash and investments	\$ 81,548	\$ 94,168	\$ 262,653	\$ 22,198	\$ 30,056
Accounts receivable, net	-	-	-	-	-
Interest receivable	177	204	570	48	65
Total Current Assets	<u>81,725</u>	<u>94,372</u>	<u>263,223</u>	<u>22,246</u>	<u>30,121</u>
Total Assets	<u>\$ 81,725</u>	<u>\$ 94,372</u>	<u>\$ 263,223</u>	<u>\$ 22,246</u>	<u>\$ 30,121</u>
Liabilities					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ 4,709	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Current liabilities	<u>-</u>	<u>-</u>	<u>4,709</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,709</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources					
Unavailable revenue - tax/special assessments	177	204	570	48	65
Total Deferred Inflows of Resources	<u>\$ 177</u>	<u>\$ 204</u>	<u>\$ 570</u>	<u>\$ 48</u>	<u>\$ 65</u>
Fund Balance					
Restricted for:					
Capital projects	-	-	257,944	22,198	30,056
Committed for:					
Capital projects	81,548	94,168	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	<u>81,548</u>	<u>94,168</u>	<u>257,944</u>	<u>22,198</u>	<u>30,056</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 81,725</u>	<u>\$ 94,372</u>	<u>\$ 263,223</u>	<u>\$ 22,246</u>	<u>\$ 30,121</u>

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4027	4028	4030	4031	4032
	Road	Bridge	FC County	Parks	Weed
	CIP	CIP	Wide CIP	CIP	CIP
Assets					
Current Assets:					
Cash and investments	\$ 2,017,218	\$ 101,713	\$ 952,168	\$ 43,843	\$ 61,738
Accounts receivable, net	-	-	-	-	-
Interest receivable	4,376	221	2,066	95	134
Total Current Assets	<u>2,021,594</u>	<u>101,934</u>	<u>954,234</u>	<u>43,938</u>	<u>61,872</u>
Total Assets	<u>\$ 2,021,594</u>	<u>\$ 101,934</u>	<u>\$ 954,234</u>	<u>\$ 43,938</u>	<u>\$ 61,872</u>
Liabilities					
Current liabilities:					
Accounts payable	\$ 81,235	\$ -	\$ 5,042	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Current liabilities	<u>81,235</u>	<u>-</u>	<u>5,042</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 81,235</u>	<u>\$ -</u>	<u>\$ 5,042</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources					
Unavailable revenue - tax/special assessments	4,376	221	2,066	95	134
Total Deferred Inflows of Resources	<u>\$ 4,376</u>	<u>\$ 221</u>	<u>\$ 2,066</u>	<u>\$ 95</u>	<u>\$ 134</u>
Fund Balance					
Restricted for:					
Capital projects	1,935,983	101,713	947,126	43,843	61,738
Committed for:					
Capital projects	-	-	-	-	-
Unassigned					
Total Fund Balance	<u>1,935,983</u>	<u>101,713</u>	<u>947,126</u>	<u>43,843</u>	<u>61,738</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 2,021,594</u>	<u>\$ 101,934</u>	<u>\$ 954,234</u>	<u>\$ 43,938</u>	<u>\$ 61,872</u>

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 2014

	4251 Berne Road	4254 Little Mountain	4255 Big Mountain	Total
	RSID #152	RSID #154	RSID #155	
Assets				
Current Assets:				
Cash and investments	\$ 4,310	\$ 357	\$ -	\$ 6,747,142
Accounts receivable, net	-	-	-	5,000
Interest receivable	-	1	-	14,627
Total Current Assets	<u>4,310</u>	<u>358</u>	<u>-</u>	<u>6,766,769</u>
Total Assets	<u>\$ 4,310</u>	<u>\$ 358</u>	<u>\$ -</u>	<u>\$ 6,766,769</u>
Liabilities				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	301,911
Due to other funds	-	-	251	251
Total Current liabilities	<u>-</u>	<u>-</u>	<u>251</u>	<u>302,162</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251</u>	<u>\$ 302,162</u>
Deferred Inflows of Resources				
Unavailable revenue - tax/special assessments	-	1	-	14,627
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 14,627</u>
Fund Balance				
Restricted for:				
Capital projects	4,310	357	-	5,754,068
Committed for:				
Capital projects	-	-	-	696,163
Unassigned	-	-	(251)	(251)
Total Fund Balance	<u>4,310</u>	<u>357</u>	<u>(251)</u>	<u>6,449,980</u>
Total Liabilities, Deferred inflows of Resources and Fund Balance	<u>\$ 4,310</u>	<u>\$ 358</u>	<u>\$ -</u>	<u>\$ 6,766,769</u>

Flathead County
 ALL NON-MAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	4001	4002	4003	4004	4005
	Junk Vehicle CIP	Health Department CIP	Area on Aging CIP	Mosquito CIP	Animal Control Truck CIP
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	-	8,000	-	-	-
Investment Earnings	351	1,223	349	368	96
Total Revenues	<u>351</u>	<u>9,223</u>	<u>349</u>	<u>368</u>	<u>96</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Social and Economic Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	128,304	-	23,329	59,294
Total Expenditures	<u>-</u>	<u>128,304</u>	<u>-</u>	<u>23,329</u>	<u>59,294</u>
Excess of Revenues over (under) Expenditures	351	(119,081)	349	(22,961)	(59,198)
Other Financing Sources (uses)					
Transfers in	-	506,561	17,383	10,000	48,333
Transfers out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>506,561</u>	<u>17,383</u>	<u>10,000</u>	<u>48,333</u>
Net Change in Fund Balances	351	387,480	17,732	(12,961)	(10,865)
Fund Balance - Beginning of Year	62,956	172,871	53,649	69,037	21,888
Fund Balance - End of Year	<u>\$ 63,307</u>	<u>\$ 560,351</u>	<u>\$ 71,381</u>	<u>\$ 56,076</u>	<u>\$ 11,023</u>

(continued)

Flathead County
 ALL NON-MAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	4006	4008	4009	4010	4011
	Search & Rescue CIP	FC Fair Building Replacement CIP	Sheriff Patrol Car CIP	FC Detention Ctr Addition CIP	Flathead County Land Acquisition CIP
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Investment Earnings	1,026	2,348	2,073	1,485	546
Total Revenues	<u>1,026</u>	<u>2,348</u>	<u>2,073</u>	<u>1,485</u>	<u>546</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Safety	-	-	1,784	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Social and Economic Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	22,566	356,240	54,376	73,525	-
Total Expenditures	<u>22,566</u>	<u>356,240</u>	<u>56,160</u>	<u>73,525</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(21,540)	(353,892)	(54,087)	(72,040)	546
Other Financing Sources (uses)					
Transfers in	86,250	481,377	40,550	101,925	-
Transfers out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (uses)	<u>86,250</u>	<u>481,377</u>	<u>40,550</u>	<u>101,925</u>	<u>-</u>
Net Change in Fund Balances	64,710	127,485	(13,537)	29,885	546
Fund Balance - Beginning of Year	163,068	330,377	381,138	223,856	97,715
Fund Balance - End of Year	<u>\$ 227,778</u>	<u>\$ 457,862</u>	<u>\$ 367,601</u>	<u>\$ 253,741</u>	<u>\$ 98,261</u>

(continued)

Flathead County
 ALL NON-MAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	4012	4014	4015	4016	4017
	County Building CIP	Planning Car/ Copier CIP	Maintenance CIP	Juvenile Detention CIP	Micro Computer Replacement CIP
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	-	29,775	-	-	-
Investment Earnings	1,060	607	1,176	9	808
Total Revenues	<u>1,060</u>	<u>30,382</u>	<u>1,176</u>	<u>9</u>	<u>808</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	70,261
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Social and Economic Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	132,588	61,029	4,955	-	-
Total Expenditures	<u>132,588</u>	<u>61,029</u>	<u>4,955</u>	<u>-</u>	<u>70,261</u>
Excess of Revenues over (under) Expenditures	(131,528)	(30,647)	(3,779)	9	(69,453)
Other Financing Sources (uses)					
Transfers in	-	8,000	300,847	6,500	83,826
Transfers out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>8,000</u>	<u>300,847</u>	<u>6,500</u>	<u>83,826</u>
Net Change in Fund Balances	(131,528)	(22,647)	297,068	6,509	14,373
Fund Balance - Beginning of Year	243,972	81,039	83,845	-	129,235
Fund Balance - End of Year	<u>\$ 112,444</u>	<u>\$ 58,392</u>	<u>\$ 380,913</u>	<u>\$ 6,509</u>	<u>\$ 143,608</u>

(continued)

Flathead County
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
June 30, 2014

	4018	4019	4020	4021	4022
	FC Fire Service Area CIP	EMS CIP	Library Deprec Reserve Fund	Extension CIP	District Court CIP
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	12,500	-	8,475	-	-
Investment Earnings	741	403	1,622	110	167
Total Revenues	<u>13,241</u>	<u>403</u>	<u>10,097</u>	<u>110</u>	<u>167</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Social and Economic Services	-	-	-	-	-
Culture and Recreation	-	-	73,292	-	-
Capital Outlay	173,441	-	5,178	-	-
Total Expenditures	<u>173,441</u>	<u>-</u>	<u>78,470</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(160,200)	403	(68,373)	110	167
Other Financing Sources (uses)					
Transfers in	26,087	18,972	58,661	5,000	-
Transfers out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (uses)	<u>26,087</u>	<u>18,972</u>	<u>58,661</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balances	(134,113)	19,375	(9,712)	5,110	167
Fund Balance - Beginning of Year	215,661	74,793	267,656	17,088	29,889
Fund Balance - End of Year	<u>\$ 81,548</u>	<u>\$ 94,168</u>	<u>\$ 257,944</u>	<u>\$ 22,198</u>	<u>\$ 30,056</u>

(continued)

Flathead County
 ALL NON-MAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	4027	4028	4030	4031	4032
	Road CIP	Bridge CIP	FC County Wide CIP	Parks CIP	Weed CIP
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	234,908	-	-	-	-
Investment Earnings	7,258	188	4,570	229	343
Total Revenues	<u>242,166</u>	<u>188</u>	<u>4,570</u>	<u>229</u>	<u>343</u>
Expenditures					
Current Operations:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Social and Economic Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	626,565	40,975	134,490	83,330	-
Total Expenditures	<u>626,565</u>	<u>40,975</u>	<u>134,490</u>	<u>83,330</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(384,399)	(40,787)	(129,920)	(83,101)	343
Other Financing Sources (uses)					
Transfers in	1,518,200	122,500	368,904	83,330	-
Transfers out	-	-	-	-	-
Issuance of Debt	-	-	-	-	-
Total Other Financing Sources (uses)	<u>1,518,200</u>	<u>122,500</u>	<u>368,904</u>	<u>83,330</u>	<u>-</u>
Net Change in Fund Balances	1,133,801	81,713	238,984	229	343
Fund Balance - Beginning of Year	802,182	20,000	708,142	43,614	61,395
Fund Balance - End of Year	<u>\$ 1,935,983</u>	<u>\$ 101,713</u>	<u>\$ 947,126</u>	<u>\$ 43,843</u>	<u>\$ 61,738</u>

(continued)

Flathead County
 ALL NON-MAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 June 30, 2014

	4251 Berne Road RSID #152	4254 Little Mountain RSID #154	4255 Big Mountain RSID #155	Total
Revenues:				
Property taxes	\$ -	\$ (605)	\$ -	\$ (605)
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	-	-	293,658
Investment Earnings	-	199	-	29,355
Total Revenues	-	(406)	-	322,408
Expenditures				
Current Operations:				
General Government	-	-	-	70,261
Public Safety	-	-	-	1,784
Public Works	-	-	-	-
Public Health	-	-	-	-
Social and Economic Services	-	-	-	-
Culture and Recreation	-	-	-	73,292
Capital Outlay	-	180,624	251	2,161,060
Total Expenditures	-	180,624	251	2,306,397
Excess of Revenues over (under) Expenditures	-	(181,030)	(251)	(1,983,989)
Other Financing Sources (uses)				
Transfers in	-	-	-	3,893,206
Transfers out	-	-	-	-
Issuance of Debt	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	3,893,206
Net Change in Fund Balances	-	(181,030)	(251)	1,909,217
Fund Balance - Beginning of Year	4,310	181,387	-	4,540,763
Fund Balance - End of Year	\$ 4,310	\$ 357	\$ (251)	\$ 6,449,980

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Junk Vehicle CIP (4001)				Health Department CIP (4002)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	-	-	-	-	-	-	8,000	8,000
Investment Earnings	\$ 357	\$ 357	\$ 351	\$ (6)	\$ 408	\$ 408	\$ 1,223	\$ 815
Total Revenue	<u>357</u>	<u>357</u>	<u>351</u>	<u>(6)</u>	<u>408</u>	<u>408</u>	<u>9,223</u>	<u>8,815</u>
Expenditures								
Current								
Capital Outlay	-	-	-	-	30,000	130,381	128,304	(2,077)
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>130,381</u>	<u>128,304</u>	<u>(2,077)</u>
Excess (deficiency) of revenue over expenditures	357	357	351	(6)	(29,592)	(129,973)	(119,081)	6,738
Other financing sources (uses)								
Transfers in	19,558	70,344	-	(70,344)	200,000	540,000	506,561	(33,439)
Transfers (out)	-	-	-	-	(60,000)	-	-	-
Total other financing sources (uses)	<u>19,558</u>	<u>70,344</u>	<u>-</u>	<u>(70,344)</u>	<u>140,000</u>	<u>540,000</u>	<u>506,561</u>	<u>(33,439)</u>
Net change in fund balances	<u>\$ 19,915</u>	<u>\$ 70,701</u>	351	<u>\$ (70,350)</u>	<u>\$ 110,408</u>	<u>\$ 410,027</u>	387,480	<u>\$ (22,547)</u>
Fund balances								
Beginning of year			62,956				172,871	
End of year			<u>\$ 63,307</u>				<u>\$ 560,351</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Area on Aging CIP (4003)				Mosquito CIP (4004)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Investment Earnings	\$ 185	\$ 185	\$ 349	\$ 164	\$ 130	\$ 130	\$ 368	\$ 238
Total Revenue	185	185	349	164	130	130	368	238
Expenditures								
Current								
Capital Outlay	-	-	-	-	30,000	30,000	23,329	(6,671)
Total Expenditures	-	-	-	-	30,000	30,000	23,329	(6,671)
Excess (deficiency) of revenue over expenditures	185	185	349	164	(29,870)	(29,870)	(22,961)	(6,433)
Other financing sources (uses)								
Transfers in	17,383	17,383	17,383	-	10,000	10,000	10,000	-
Total other financing sources (uses)	17,383	17,383	17,383	-	10,000	10,000	10,000	-
Net change in fund balances	\$ 17,568	\$ 17,568	17,732	\$ 164	\$ (19,870)	\$ (19,870)	(12,961)	\$ 6,909
Fund balances								
Beginning of year			53,649				69,037	
End of year			\$ 71,381				\$ 56,076	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Animal Control Truck CIP (4005)				Search & Rescue CIP (4006)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Investment Earnings	\$ 72	\$ 72	\$ 96	\$ 24	\$ 781	\$ 781	\$ 1,026	\$ 245
Total Revenue	72	72	96	24	781	781	1,026	245
Expenditures								
Current								
Capital Outlay	25,000	59,294	59,294	-	-	22,567	22,566	(1)
Total Expenditures	25,000	59,294	59,294	-	-	22,567	22,566	(1)
Excess (deficiency) of revenue over expenditures	(24,928)	(59,222)	(59,198)	24	781	(21,786)	(21,540)	244
Other financing sources (uses)								
Transfers in	48,333	48,333	48,333	-	61,250	86,250	86,250	-
Total other financing sources (uses)	48,333	48,333	48,333	-	61,250	86,250	86,250	-
Net change in fund balances	\$ 23,405	\$ (10,889)	(10,865)	\$ 24	\$ 62,031	\$ 64,464	64,710	\$ 246
Fund balances								
Beginning of year			21,888				163,068	
End of year			\$ 11,023				\$ 227,778	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	FC Fair Building Replacement CIP (4008)				Sheriff Patrol Car CIP (4009)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Investment Earnings	\$ 366	\$ 366	\$ 2,348	\$ 1,982	\$ 1,695	\$ 1,695	\$ 2,073	\$ 378
Total Revenue	366	366	2,348	1,982	1,695	1,695	2,073	378
Expenditures								
Current								
Public Safety								
Operations	-	-	-	-	-	-	1,784	1,784
Capital Outlay	648,508	648,508	356,240	(292,268)	55,500	71,876	54,376	(17,500)
Total Expenditures	648,508	648,508	356,240	(292,268)	55,500	71,876	56,160	(15,716)
Excess (deficiency) of revenue over expenditures	(648,142)	(648,142)	(353,892)	(290,286)	(53,805)	(70,181)	(54,087)	(15,338)
Other financing sources (uses)								
Transfers in	564,000	564,000	481,377	(82,623)	40,550	40,550	40,550	-
Total other financing sources (uses)	564,000	564,000	481,377	(82,623)	40,550	40,550	40,550	-
Net change in fund balances	\$ (84,142)	\$ (84,142)	127,485	\$ 211,627	\$ (13,255)	\$ (29,631)	(13,537)	\$ 16,094
Fund balances								
Beginning of year			330,377				381,138	
End of year			\$ 457,862				\$ 367,601	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	FC Dentention Center Addition CIP (4010)				Flathead County Land Acquisition CIP (4011)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Investment Earnings	\$ 1,205	\$ 1,205	\$ 1,485	\$ 280	\$ 526	\$ 526	\$ 546	\$ 20
Total Revenue	1,205	1,205	1,485	280	526	526	546	20
Expenditures								
Current								
Capital Outlay	300,000	73,675	73,525	(150)	-	-	-	-
Total Expenditures	300,000	73,675	73,525	(150)	-	-	-	-
Excess (deficiency) of revenue over expenditures	(298,795)	(72,470)	(72,040)	130	526	526	546	20
Other financing sources (uses)								
Transfers in	101,800	101,800	101,925	125	-	-	-	-
Total other financing sources (uses)	101,800	101,800	101,925	125	-	-	-	-
Net change in fund balances	\$ (196,995)	\$ 29,330	29,885	\$ 555	\$ 526	\$ 526	546	\$ 20
Fund balances								
Beginning of year			223,856				97,715	
End of year			\$ 253,741				\$ 98,261	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	County Building CIP (4012)				Planning Car/Copier CIP (4014)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	-	-	-	-	-	34,775	29,775	(5,000)
Investment Earnings	\$ 334	\$ 334	\$ 1,060	\$ 726	\$ 436	\$ 436	\$ 607	\$ 171
Total Revenue	<u>334</u>	<u>334</u>	<u>1,060</u>	<u>726</u>	<u>436</u>	<u>35,211</u>	<u>30,382</u>	<u>(4,829)</u>
Expenditures								
Current								
Capital Outlay	<u>120,000</u>	<u>135,297</u>	<u>132,588</u>	<u>(2,709)</u>	<u>-</u>	<u>61,029</u>	<u>61,029</u>	<u>-</u>
Total Expenditures	<u>120,000</u>	<u>135,297</u>	<u>132,588</u>	<u>(2,709)</u>	<u>-</u>	<u>61,029</u>	<u>61,029</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(119,666)	(134,963)	(131,528)	(1,983)	436	(25,818)	(30,647)	(4,829)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	8,000	8,000	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balances	<u>\$ (119,666)</u>	<u>\$ (134,963)</u>	<u>(131,528)</u>	<u>\$ 3,435</u>	<u>\$ 436</u>	<u>\$ (17,818)</u>	<u>(22,647)</u>	<u>\$ (4,829)</u>
Fund balances								
Beginning of year			<u>243,972</u>			<u>81,039</u>		
End of year			<u>\$ 112,444</u>			<u>\$ 58,392</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Maintenance CIP (4015)				Juvenile Detention CIP (4016)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Investment Earnings	\$ 27	\$ 27	\$ 1,176	\$ 1,149	\$ -	\$ -	\$ 9	\$ 9
Total Revenue	27	27	1,176	1,149	-	-	9	9
Expenditures								
Current								
Capital Outlay	26,594	26,594	4,955	(21,639)	-	-	-	-
Total Expenditures	26,594	26,594	4,955	(21,639)	-	-	-	-
Excess (deficiency) of revenue over expenditures	(26,567)	(26,567)	(3,779)	(20,490)	-	-	9	9
Other financing sources (uses)								
Transfers in	300,847	300,847	300,847	-	6,500	6,500	6,500	-
Total other financing sources (uses)	300,847	300,847	300,847	-	6,500	6,500	6,500	-
Net change in fund balances	<u>\$ 274,280</u>	<u>\$ 274,280</u>	297,068	<u>\$ 22,788</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	6,509	<u>\$ 9</u>
Fund balances								
Beginning of year			83,845				-	
End of year			<u>\$ 380,913</u>				<u>\$ 6,509</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Micro Computer Replacement CIP (4017)				FC Fire Service Area CIP (4018)			
	Budgeted Amounts		Actual	Over (under)	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget	Original	Final		Final Budget
Revenue								
Other revenue								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ -
Investment Earnings	<u>1,000</u>	<u>1,000</u>	808	(192)	<u>1,164</u>	<u>1,164</u>	741	(423)
Total Revenue	<u>1,000</u>	<u>1,000</u>	808	(192)	<u>1,164</u>	<u>13,664</u>	<u>13,241</u>	(423)
Expenditures								
Current								
General Government								
Operations	98,030	98,030	70,261	(27,769)	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,625</u>	<u>179,702</u>	<u>173,441</u>	<u>(6,261)</u>
Total Expenditures	<u>98,030</u>	<u>98,030</u>	<u>70,261</u>	<u>(27,769)</u>	<u>112,625</u>	<u>179,702</u>	<u>173,441</u>	<u>(6,261)</u>
Excess (deficiency) of revenue over expenditures	(97,030)	(97,030)	(69,453)	(27,961)	(111,461)	(166,038)	(160,200)	(6,684)
Other financing sources (uses)								
Transfers in	<u>80,218</u>	<u>80,218</u>	83,826	3,608	<u>26,087</u>	<u>26,087</u>	26,087	-
Total other financing sources (uses)	<u>80,218</u>	<u>80,218</u>	83,826	3,608	<u>26,087</u>	<u>26,087</u>	26,087	-
Net change in fund balances	<u>\$ (16,812)</u>	<u>\$ (16,812)</u>	14,373	<u>\$ 31,185</u>	<u>\$ (85,374)</u>	<u>\$ (139,951)</u>	(134,113)	<u>\$ 5,838</u>
Fund balances								
Beginning of year			129,235			215,661		
End of year			<u>\$ 143,608</u>			<u>\$ 81,548</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	EMS CIP Fund (4019)				Library Depreciation Reserve Fund (4020)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	-	-	-	-	-	8,475	8,475	-
Investment Earnings	\$ 195	\$ 195	\$ 403	\$ 208	\$ 1,833	\$ 1,833	\$ 1,622	\$ (211)
Total Revenue	195	195	403	208	1,833	10,308	10,097	(211)
Expenditures								
Current								
Culture and Recreation								
Operations	-	-	-	-	15,000	15,000	73,292	58,292
Capital Outlay	31,050	31,050	-	(31,050)	100,000	100,000	5,178	(94,822)
Total Expenditures	31,050	31,050	-	(31,050)	115,000	115,000	78,470	(36,530)
Excess (deficiency) of revenue over expenditures	(30,855)	(30,855)	403	(30,842)	(113,167)	(104,692)	(68,373)	(36,741)
Other financing sources (uses)								
Transfers in	9,472	9,472	18,972	9,500	42,000	42,000	58,661	16,661
Total other financing sources (uses)	9,472	9,472	18,972	9,500	42,000	42,000	58,661	16,661
Net change in fund balances	\$ (21,383)	\$ (21,383)	19,375	\$ 40,758	\$ (71,167)	\$ (62,692)	(9,712)	\$ 52,980
Fund balances								
Beginning of year			74,793				267,656	
End of year			\$ 94,168				\$ 257,944	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Extension CIP (4021)				District Court CIP (4022)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	65	65	110	45	140	140	167	27
Total Revenue	65	65	110	45	140	140	167	27
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	65	65	110	45	140	140	167	27
Other financing sources (uses)								
Transfers in	5,000	5,000	5,000	-	-	-	-	-
Total other financing sources (uses)	5,000	5,000	5,000	-	-	-	-	-
Net change in fund balances	\$ 5,065	\$ 5,065	5,110	\$ 45	\$ 140	\$ 140	167	\$ 27
Fund balances								
Beginning of year			17,088				29,889	
End of year			\$ 22,198				\$ 30,056	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Road Capital Project (4027)				Bridge CIP (4028)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Miscellaneous	-	234,908	234,908	-	-	-	-	-
Investment Earnings	\$ 1,536	\$ 3,700	\$ 7,258	\$ 3,558	\$ -	\$ -	\$ 188	\$ 188
Total Revenue	<u>1,536</u>	<u>238,608</u>	<u>242,166</u>	<u>3,558</u>	<u>-</u>	<u>-</u>	<u>188</u>	<u>188</u>
Expenditures								
Current								
Capital Outlay	302,000	629,408	626,565	(2,843)	45,000	45,000	40,975	(4,025)
Total Expenditures	<u>302,000</u>	<u>629,408</u>	<u>626,565</u>	<u>(2,843)</u>	<u>45,000</u>	<u>45,000</u>	<u>40,975</u>	<u>(4,025)</u>
Excess (deficiency) of revenue over expenditures	(300,464)	(390,800)	(384,399)	715	(45,000)	(45,000)	(40,787)	(3,837)
Other financing sources (uses)								
Transfers in	1,118,200	1,118,200	1,518,200	400,000	122,500	122,500	122,500	-
Total other financing sources (uses)	<u>1,118,200</u>	<u>1,118,200</u>	<u>1,518,200</u>	<u>400,000</u>	<u>122,500</u>	<u>122,500</u>	<u>122,500</u>	<u>-</u>
Net change in fund balances	<u>\$ 817,736</u>	<u>\$ 727,400</u>	1,133,801	<u>\$ 406,401</u>	<u>\$ 77,500</u>	<u>\$ 77,500</u>	81,713	<u>\$ 4,213</u>
Fund balances								
Beginning of year			802,182				20,000	
End of year			<u>\$ 1,935,983</u>				<u>\$ 101,713</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	FC Countywide CIP (4030)				Parks CIP (4031)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Investment Earnings	\$ 2,315	\$ 2,315	\$ 4,570	\$ 2,255	\$ 235	\$ 235	\$ 229	\$ (6)
Total Revenue	2,315	2,315	4,570	2,255	235	235	229	(6)
Expenditures								
Current								
Capital Outlay	294,194	294,194	134,490	(159,704)	-	83,330	83,330	-
Total Expenditures	294,194	294,194	134,490	(159,704)	-	83,330	83,330	-
Excess (deficiency) of revenue over expenditures	(291,879)	(291,879)	(129,920)	(157,449)	235	(83,095)	(83,101)	(6)
Other financing sources (uses)								
Transfers in	368,904	368,904	368,904	-	-	83,330	83,330	-
Total other financing sources (uses)	368,904	368,904	368,904	-	-	83,330	83,330	-
Net change in fund balances	\$ 77,025	\$ 77,025	238,984	\$ 161,959	\$ 235	\$ 235	229	\$ (6)
Fund balances								
Beginning of year			708,142				43,614	
End of year			\$ 947,126				\$ 43,843	

(continued)

Flathead County
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
 Non-Major Capital Project Funds - Budget and Actual
 For Fiscal Year Ended June 30, 2014

	Weed CIP (4032)				Berne RD RSID #152 (4251)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Other revenue								
Investment Earnings	\$ 330	\$ 330	\$ 343	\$ 13	\$ -	\$ -	\$ -	\$ -
Total Revenue	330	330	343	13	-	-	-	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	330	330	343	13	-	-	-	-
Other financing sources (uses)								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	<u>\$ 330</u>	<u>\$ 330</u>	343	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balances								
Beginning of year			61,395			4,310		
End of year			<u>\$ 61,738</u>			<u>\$ 4,310</u>		

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Little Mountain RSID #154 (4254)				Big Mountain RSID #155 (4255)			
	Budgeted Amounts		Actual	Over (under) Final Budget	Budgeted Amounts		Actual	Over (under) Final Budget
	Original	Final			Original	Final		
Revenue								
Taxes and Assessments	\$ -	\$ -	\$ (605)	\$ (605)	\$ -	\$ -	\$ -	\$ -
Other revenue								
Investment Earnings	-	-	199	199	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>(406)</u>	<u>(406)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
Current								
Capital Outlay	-	180,980	180,624	(356)	-	252	251	1
Total Expenditures	<u>-</u>	<u>180,980</u>	<u>180,624</u>	<u>(356)</u>	<u>-</u>	<u>252</u>	<u>251</u>	<u>1</u>
Excess (deficiency) of revenue over expenditures	-	(180,980)	(181,030)	(50)	-	(252)	(251)	(1)
Other financing sources (uses)								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (180,980)</u>	<u>(181,030)</u>	<u>\$ (50)</u>	<u>\$ -</u>	<u>\$ (252)</u>	<u>(251)</u>	<u>\$ (1)</u>
Fund balances								
Beginning of year			181,387				-	
End of year			<u>\$ 357</u>				<u>\$ (251)</u>	

(continued)

Flathead County
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds - Budget and Actual
For Fiscal Year Ended June 30, 2014

	Total of All Non-Major Capital Project Funds			
	Budgeted Amounts		Actual	Over (under)
	Original	Final		Final Budget
Revenue				
Taxes and Assessments	\$ -	\$ -	\$ (605)	\$ (605)
Other revenue				
Miscellaneous	-	290,658	293,658	3,000
Investment Earnings	15,335	17,499	29,355	11,856
Total Revenue	<u>15,335</u>	<u>308,157</u>	<u>322,408</u>	<u>14,251</u>
Expenditures				
Current				
General Government				
Operations	98,030	98,030	70,261	(27,769)
Public Safety				
Operations	-	-	1,784	1,784
Culture and Recreation				
Operations	15,000	15,000	73,292	58,292
Capital Outlay	<u>2,120,471</u>	<u>2,803,137</u>	<u>2,161,060</u>	<u>(642,075)</u>
Total Expenditures	<u>2,233,501</u>	<u>2,916,167</u>	<u>2,306,397</u>	<u>(609,768)</u>
Excess (deficiency) of revenue over expenditures	(2,218,166)	(2,608,010)	(1,983,989)	(594,807)
Other financing sources (uses)				
Transfers in	3,142,602	3,649,718	3,893,206	243,488
Transfers (out)	(60,000)	-	-	-
Total other financing sources (uses)	<u>3,082,602</u>	<u>3,649,718</u>	<u>3,893,206</u>	<u>243,488</u>
Net change in fund balances	<u>\$ 864,436</u>	<u>\$ 1,041,708</u>	<u>\$ 1,909,217</u>	<u>\$ 867,507</u>
Fund balances				
Beginning of year			\$ 4,540,763	
End of year			<u>\$ 6,449,980</u>	

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NONMAJOR PROPRIETARY FUNDS

Nonmajor Proprietary funds are used to account for a government's business-type activities supported, at least in part, by fees or charges.

SO Commissary (5020) – This fund accounts for all financial transactions pertaining to the sheriff's office commissary located in the jail.

FEC Improvement Fund (5450) – This fund accounts for the agreement between the solid waste landfill and Flathead Electric. The purpose is to utilize the gas produced from the landfill for a long term supply of fuel for facilities owned and operated by Flathead Electric.

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Flathead County
Statement of Net Position
Non-Major Proprietary Funds
June 30, 2014

	5020	5450	
	SO	FEC	
	Commissary	Improvement	Fund
			Total
ASSETS			
Current Assets			
Cash and investments	\$ 71,684	\$ 299,702	\$ 371,386
Accounts receivable - net	19,450	-	19,450
Interest receivable	156	650	806
Total Current Assets	<u>91,290</u>	<u>300,352</u>	<u>391,642</u>
Total Assets	<u>\$ 91,290</u>	<u>\$ 300,352</u>	<u>\$ 391,642</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Unrestricted	<u>91,290</u>	<u>300,352</u>	<u>391,642</u>
Total Net Position	<u>91,290</u>	<u>300,352</u>	<u>391,642</u>
Total liabilities and net position	<u>\$ 91,290</u>	<u>\$ 300,352</u>	<u>\$ 391,642</u>

Flathead County, Montana
Statement of Revenue, Expenses and Changes in Fund Net Position
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	5020 SO Commissary	5450 FEC Improvement Fund	Total
Operating Revenues:			
Charges for services	\$ 75,421	\$ -	\$ 75,421
Total Operating Revenues	<u>75,421</u>	<u>-</u>	<u>75,421</u>
Operating Expenses:			
Supplies	7,822	-	7,822
Purchased Services	18,791	7,479	26,270
Total Operating Expenses	<u>26,613</u>	<u>7,479</u>	<u>34,092</u>
Operating Loss	<u>48,808</u>	<u>(7,479)</u>	<u>41,329</u>
Nonoperating Revenues (Expenses):			
Intergovernmental revenue	-	30,000	30,000
Investment Earnings	476	1,913	2,389
Total Nonoperating Revenues (Expenses)	<u>476</u>	<u>31,913</u>	<u>32,389</u>
Net Income before Transfers	<u>49,284</u>	<u>24,434</u>	<u>73,718</u>
Transfers In	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Change in net position	<u>49,284</u>	<u>54,434</u>	<u>103,718</u>
Total Net Position - Beginning of Year	42,006	245,918	287,924
Total Net Position - End of Year	<u>\$ 91,290</u>	<u>\$ 300,352</u>	<u>\$ 391,642</u>

Flathead County, Montana
Statement of Cash Flows
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	5020 SO Commissary	5450 FEC Improvement Fund	Total
Cash Flows from Operating Activities:			
Cash received from customers	\$ 55,971	\$ -	\$ 55,971
Cash payments to vendors	(28,863)	(7,479)	(36,342)
Net Cash Provided (Used) by Operating Activities	<u>27,108</u>	<u>(7,479)</u>	<u>19,629</u>
Cash Flows from Non-capital financing Activities:			
Transfers from other funds	-	30,000	30,000
Intergovernmental operating grants	-	30,000	30,000
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Cash Flows from Investing Activities:			
Interest on investments	389	1,648	2,037
Net Cash Provided by Investing Activities	<u>389</u>	<u>1,648</u>	<u>2,037</u>
Net Increase in Cash and Cash Equivalents	27,497	54,169	81,666
Cash and Cash Equivalents at Beginning of Year	<u>44,187</u>	<u>245,533</u>	<u>289,720</u>
Cash and Cash Equivalents at End of Year	<u>\$ 71,684</u>	<u>\$ 299,702</u>	<u>\$ 371,386</u>
Reconciliation of Income from Operations to Cash from Operations			
Operating Loss	\$ 48,808	\$ (7,479)	\$ 41,329
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
(Increase) in accounts receivable, net	(19,450)	-	(19,450)
(Decrease) in accounts payable	(2,250)	-	(2,250)
Net Cash provided (used) by operating activities	<u>\$ 27,108</u>	<u>\$ (7,479)</u>	<u>\$ 19,629</u>

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FIDUCIARY FUNDS – AGENCY FUNDS

Fiduciary Funds- Agency Funds are funds, which account for assets held by the County in a trustee capacity or as an agent for an individual, private organization, other governmental unit and/or fund.

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

Specific

Foreclosure Fund (7090)
Public Administrator (7140)
Bankruptcy Suspense (7180)
Interest Revolving (7980)

Protested Property Taxes

Protested Tax (7130)
Redemptions (7150)
NSF Suspense Fund (7915)
Treasurer’s Suspense Fund (7917)
Refunds (7920)

Special Districts

Coram Water & Sewer District-
Delq. (7222)
Hungry Horse Water (7227)
Lakeside Sewer (7228)
Whitefish FSA Acquisition CIP (7230)
Flathead Conservation District
CIP (7235)
Flathead Mosquito (7241)
Columbia Falls Cemetery (7251)
Fairview Cemetery (7252)
Ranch County Water (7269)
Whitefish County Water & Sewer (7270)
Bigfork Sewer (7271)
Somers Water & Sewer (7275)
Meadow Lake County Water & Sewer
(7276)
Bigfork Co Water & Sewer (7277)
Evergreen Water & Sewer (7278)
Bigfork Sewer Delq. Charges (7279)
North Bigfork Sewer A&B (7280)

Smith Lake Vista Co Water Delq. (7286)
Mayport Harbor (7287)
Flathead Co Water No 8/ Happy Valley
Bond (7289)
Essex County Water & Sewer (7290)
Emerald Heights Water & Sewer
Delinquencies (7291)
Lake Shore heights Co Water
Delq. (7292)
Essex County Water & Sewer
Delinquencies (7293)
Bigfork Water & Sewer Bond (7294)
Lakeside County Water Sewer District
(7295)
Missionview Terrace Public Water
System (7296)
Eagle Ridge Estates City Water District
(7297)
Airport Authority (7853)
Port Authority (7855)
Whitefish Fire and Ambulance (7856)

(continued)

FIDUCIARY FUNDS – AGENCY FUNDS (continued)

Schools

General School (7750)
General High School (7751)
High School Retirement (7780)
High School Transportation (7790)
Elementary Retirement (7810)
Community College Retirement (7835)

State

Foster Care/Youth Court (7051)
Criminal Restitution Trust (7064)
Clerk of Dist Court Trust Account (7301)
Youth Court Restitution Trust
Account (7302)
Financial Clearing Fund (7304)
Title/Transfer of Title (7403)
Reg H.P. Retirement (7410)
New Number Plate Fee (7411)
Single Move Permit/Special Mobile
(7416)
Recording Liens – Certified Copies
(7418)
FILT, Light Vehicle, MC, QDS (7421)
Highway Gross Vehicle Weight (7424)
Light Motor Vehicle State Parks Fee
(7428)
Chronically/Critical ILL-MT Child
Administration Fee (7446)
Court Surcharge/Court Information
(7458)
Clerk of Court Fees/Judges Retirement
(7461)
Marriage License/Judges Retirement
(7462)

Cities

Kalispell (7850)
Whitefish (7851)
Columbia Falls (7852)

Marriage License/Battered Spouse
(7463)
Domestic Abuse Fire/Battered Spouse
(7464)
Diss. Of Marriage/Displace Homema
(7465)
Diss. of Marriage/Child Abuse/Neglect
(7466)
Law Enforcement Academy Surcharge
(7467)
Dissolution of Marriage/Judges
Retirement (7468)
Civil Lgl Assit./Indigent Victims (7471)
University Levy (7521)
State Equalization AID 40 Mills (7527)
State Perm Hi School (7550)
MT Land Information Act (7551)
Fire Protection Tax Forester's FPRA
(7564)
Timber Fee (7566)
Payroll Clearing (7910)
Justice Court Suspense (7918)
SSMP Suspense/Moving Permits (7919)
Claims Clearing Fund (7930)
Entitlement Clearing Fund (7951)

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Flathead County, Montana
Combining Statement of Fiduciary Net Position
Agency Funds
For the Fiscal Year Ended June 30, 2014

	Foreclosure Fund	Public Adminstration	Bankruptcy Suspense	Interest Revolving	Protested Property Taxes
ASSETS					
Cash and Investments	\$ 232,341	\$ 133,553	\$ 16,844	\$ -	\$ 6,894,696
Receivables	475	273	35	-	35,271
Total Assets	\$ 232,816	\$ 133,826	\$ 16,879	\$ -	\$ 6,929,967
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	-
Due to other government units	232,816	133,826	16,879	-	6,929,967
Total Liabilities	\$ 232,816	\$ 133,826	\$ 16,879	\$ -	\$ 6,929,967

(continued)

Flathead County, Montana
Combining Statement of Fiduciary Net Position
Agency Funds
For the Fiscal Year Ended June 30, 2014

Special Districts	Schools	Cities	State	Total of All other Agency
\$ 478,501	\$ 1,208,715	\$ 2,651,882	\$ 2,943,228	\$ 14,559,760
141,471	2,381,272	3,019,123	1,105,261	6,683,181
<u>\$ 619,972</u>	<u>\$ 3,589,987</u>	<u>\$ 5,671,005</u>	<u>\$ 4,048,489</u>	<u>\$ 21,242,941</u>
\$ -	\$ -	\$ -	\$ 703,047	\$ 703,047
619,972	3,589,987	5,671,005	3,345,442	20,539,894
<u>\$ 619,972</u>	<u>\$ 3,589,987</u>	<u>\$ 5,671,005</u>	<u>\$ 4,048,489</u>	<u>\$ 21,242,941</u>

Flathead County, Montana
Combining Statement of Changes in Net Position
Agency Funds
For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
FORCLOSURE FUND				
ASSETS				
Cash and Investments	\$ 229,916	\$ 3,237	\$ 812	\$ 232,341
Receivables	353	475	353	475
Total Assets	\$ 230,269	\$ 3,712	\$ 1,165	\$ 232,816
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government units	230,269	1,165	3,712	232,816
Total Liabilities	\$ 230,269	\$ 1,165	\$ 3,712	\$ 232,816
PUBLIC ADMINISTRATION				
ASSETS				
Cash and Investments	\$ 147,852	\$ 273,797	\$ 288,096	\$ 133,553
Receivables	227	273	227	273
Total Assets	\$ 148,079	\$ 274,070	\$ 288,323	\$ 133,826
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government units	148,079	696,172	681,919	133,826
Total Liabilities	\$ 148,079	\$ 696,172	\$ 681,919	\$ 133,826
BANKRUPTCY SUSPENSE				
ASSETS				
Cash and Investments	\$ 9,739	\$ 7,155	\$ 50	\$ 16,844
Receivables	15	34	14	35
Total Assets	\$ 9,754	\$ 7,189	\$ 64	\$ 16,879
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government units	9,754	65	7,190	16,879
Total Liabilities	\$ 9,754	\$ 65	\$ 7,190	\$ 16,879
INTEREST REVOLVING				
ASSETS				
Cash and Investments	\$ -	\$ 1,299,927	\$ 1,299,927	\$ -
Receivables	-	-	-	-
Total Assets	\$ -	\$ 1,299,927	\$ 1,299,927	\$ -
LIABILITIES				
Due to other government units	\$ -	\$ 1,299,927	\$ 1,299,927	\$ -
Total Liabilities	\$ -	\$ 1,299,927	\$ 1,299,927	\$ -
PROTESTED PROPERTY TAXES				
ASSETS				
Cash and Investments	\$ 2,930,830	\$ 20,295,222	\$ 16,331,356	\$ 6,894,696
Receivables	15,996	304,018	284,743	35,271
Total Assets	\$ 2,946,826	\$ 20,599,240	\$ 16,616,099	\$ 6,929,967
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government units	2,946,826	19,879,830	23,862,971	6,929,967
Total Liabilities	\$ 2,946,826	\$ 19,879,830	\$ 23,862,971	\$ 6,929,967

(continued)

Flathead County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
SPECIAL DISTRICTS				
ASSETS				
Cash and Investments	\$ 446,752	\$ 2,819,209	\$ 2,787,460	\$ 478,501
Receivables	136,488	1,956,881	1,951,898	141,471
Total Assets	\$ 583,240	\$ 4,776,090	\$ 4,739,358	\$ 619,972
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other government units	583,240	2,786,739	2,823,471	619,972
Total Liabilities	\$ 583,240	\$ 2,786,739	\$ 2,823,471	\$ 619,972
SCHOOLS				
ASSETS				
Cash and Investments	\$ 980,252	\$ 30,208,785	\$ 29,980,322	\$ 1,208,715
Receivables	2,128,714	26,154,715	25,902,157	2,381,272
Total Assets	\$ 3,108,966	\$ 56,363,500	\$ 55,882,479	\$ 3,589,987
LIABILITIES				
Due to other government units	\$ 3,108,966	\$ 29,916,726	\$ 30,397,747	\$ 3,589,987
Total Liabilities	\$ 3,108,966	\$ 29,916,726	\$ 30,397,747	\$ 3,589,987
CITIES				
ASSETS				
Cash and Investments	\$ 2,247,663	\$ 22,874,112	\$ 22,469,893	\$ 2,651,882
Receivables	2,558,810	23,269,450	22,809,137	3,019,123
Total Assets	\$ 4,806,473	\$ 46,143,562	\$ 45,279,030	\$ 5,671,005
LIABILITIES				
Due to other government units	\$ 4,806,473	\$ 22,318,921	\$ 23,183,453	\$ 5,671,005
Total Liabilities	\$ 4,806,473	\$ 22,318,921	\$ 23,183,453	\$ 5,671,005
STATE				
ASSETS				
Cash and Investments	\$ 1,947,255	\$ 73,411,739	\$ 72,415,766	\$ 2,943,228
Receivables	1,161,647	13,949,941	14,006,327	1,105,261
Total Assets	\$ 3,108,902	\$ 87,361,680	\$ 86,422,093	\$ 4,048,489
LIABILITIES				
Accounts payable	\$ 931,275	\$ 53,169,985	\$ 52,941,757	\$ 703,047
Due to other government units	2,177,627	21,658,612	22,826,427	3,345,442
Total Liabilities	\$ 3,108,902	\$ 74,828,597	\$ 75,768,184	\$ 4,048,489
TOTAL OF ALL AGENCY FUNDS				
ASSETS				
Cash and Investments	\$ 8,940,259	\$ 151,193,183	\$ 145,573,682	\$ 14,559,760
Receivables	6,002,250	65,635,787	64,954,856	6,683,181
Total Assets	\$ 14,942,509	\$ 216,828,970	\$ 210,528,538	\$ 21,242,941
LIABILITIES				
Accounts payable	\$ 931,275	\$ 53,169,985	\$ 52,941,757	\$ 703,047
Due to other government units	14,011,234	98,558,157	105,086,817	20,539,894
Total Liabilities	\$ 14,942,509	\$ 151,728,142	\$ 158,028,574	\$ 21,242,941

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STATISTICAL SECTION (Unaudited)

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STATISTICAL SECTION

This part of Flathead County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	288-294
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	295-311
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	312-318
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	319-321
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	322-328

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental activities				
Net investment in capital assets	\$ 18,436,879	\$ 21,563,064	\$ 31,484,052	\$ 35,221,637
Restricted	16,549,076	18,848,847	8,647,089	8,315,250
Unrestricted	6,313,219	6,070,239	19,231,265	22,212,975
Total governmental activities net position	<u>\$ 41,299,174</u>	<u>\$ 46,482,150</u>	<u>\$ 59,362,406</u>	<u>\$ 65,749,862</u>
Business-type activities				
Net investment in capital assets	\$ 9,212,588	\$ 10,524,171	\$ 12,098,068	\$ 11,639,753
Restricted	824,236	-	-	-
Unrestricted	3,787,830	5,278,764	4,478,918	7,751,056
Total business-type activities net position	<u>\$ 13,824,654</u>	<u>\$ 15,802,935</u>	<u>\$ 16,576,986</u>	<u>\$ 19,390,809</u>
Total government				
Net investment in capital assets	\$ 27,649,467	\$ 32,087,235	\$ 43,582,120	\$ 46,861,390
Restricted	17,373,312	18,848,847	8,647,089	8,315,250
Unrestricted	10,101,049	11,349,003	23,710,183	29,964,031
Total government net position	<u>\$ 55,123,828</u>	<u>\$ 62,285,085</u>	<u>\$ 75,939,392</u>	<u>\$ 85,140,671</u>

(continued)

Fiscal Year						
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
\$ 40,566,829	\$ 42,992,657	\$ 50,651,034	\$ 53,576,837	\$ 56,113,268	\$ 60,483,425	
8,359,311	23,647,154	11,671,082	14,642,919	23,391,624	29,289,793	
<u>24,565,455</u>	<u>10,470,493</u>	<u>20,597,557</u>	<u>20,647,815</u>	<u>19,291,273</u>	<u>16,085,945</u>	
<u>\$ 73,491,595</u>	<u>\$ 77,110,304</u>	<u>\$ 82,919,673</u>	<u>\$ 88,867,571</u>	<u>\$ 98,796,165</u>	<u>\$ 105,859,163</u>	
\$ 11,565,269	\$ 11,741,167	\$ 12,915,876	\$ 13,903,519	\$ 13,344,731	\$ 15,494,583	
-	824,236	-	-	-	-	
<u>9,769,797</u>	<u>11,451,001</u>	<u>13,317,081</u>	<u>14,430,434</u>	<u>17,020,421</u>	<u>17,470,280</u>	
<u>\$ 21,335,066</u>	<u>\$ 24,016,404</u>	<u>\$ 26,232,957</u>	<u>\$ 28,333,953</u>	<u>\$ 30,365,152</u>	<u>\$ 32,964,863</u>	
\$ 52,132,098	\$ 54,733,824	\$ 63,566,910	\$ 67,480,356	\$ 69,457,999	\$ 75,978,008	
8,359,311	24,471,390	11,671,082	14,642,919	23,391,624	29,289,793	
<u>34,335,252</u>	<u>21,921,494</u>	<u>33,914,638</u>	<u>35,078,249</u>	<u>36,311,694</u>	<u>33,556,225</u>	
<u>\$ 94,826,661</u>	<u>\$ 101,126,708</u>	<u>\$ 109,152,630</u>	<u>\$ 117,201,524</u>	<u>\$ 129,161,317</u>	<u>\$ 138,824,026</u>	

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

	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenses				
Governmental activities:				
General government	\$ 8,382,725	\$ 7,635,523	\$ 9,580,533	\$ 10,015,415
Public safety	8,901,799	9,042,894	10,012,358	11,125,999
Public works	7,901,036	7,045,149	6,017,383	8,362,476
Public health	4,675,907	4,925,153	5,632,128	6,300,999
Social and economic services	1,941,943	2,061,023	2,452,012	3,626,264
Culture and recreation	2,800,210	2,845,943	2,895,795	3,215,767
Conservation of natural resources	-	-	-	15,676
Interest and fiscal charges	264,371	268,668	165,079	256,978
Miscellaneous	577,809	566,244	533,119	581,034
Total governmental activities expenses	<u>35,445,800</u>	<u>34,390,597</u>	<u>37,288,407</u>	<u>43,500,608</u>
Business-type activities:				
SO Commissary	-	-	-	-
Solid Waste	3,286,827	3,968,752	5,304,955	4,085,151
FEC Improvement Fund	-	-	-	-
Total business-type activities	<u>3,286,827</u>	<u>3,968,752</u>	<u>5,304,955</u>	<u>4,085,151</u>
Total government expenses	<u>\$ 38,732,627</u>	<u>\$ 38,359,349</u>	<u>\$ 42,593,362</u>	<u>\$ 47,585,759</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 3,175,345	\$ 2,693,882	\$ 3,152,031	\$ 2,988,747
Public safety	540,122	387,450	569,848	532,427
Public works	129,757	175,715	143,072	91,599
Public health	2,004,669	2,035,236	2,407,051	2,839,242
Social and economic services	5,107	489	77,999	1,270,418
Culture and recreation	967,745	908,610	916,969	1,027,785
Operating grants and contributions	6,073,397	6,063,472	5,898,831	6,251,954
Capital grants and contributions	-	763,968	8,375,302	2,508,462
Total governmental activities program revenues	<u>12,896,142</u>	<u>13,028,822</u>	<u>21,541,103</u>	<u>17,510,634</u>
Business-type activities:				
Charges for services:				
SO Commissary	-	-	-	-
Solid Waste	5,162,913	5,617,104	5,652,479	6,003,735
FEC Improvement Fund	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>5,162,913</u>	<u>5,617,104</u>	<u>5,652,479</u>	<u>6,003,735</u>
Total government program revenues	<u>\$ 18,059,055</u>	<u>\$ 18,645,926</u>	<u>\$ 27,193,582</u>	<u>\$ 23,514,369</u>
Net (expense)/revenue				
Governmental activities	\$ (22,549,658)	\$ (21,361,775)	\$ (15,747,304)	\$ (25,989,974)
Business-type activities	1,876,086	1,648,352	347,524	1,918,584
Total government net expense	<u>\$ (20,673,572)</u>	<u>\$ (19,713,423)</u>	<u>\$ (15,399,780)</u>	<u>\$ (24,071,390)</u>

(continued)

							Fiscal Year						
		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>	
\$	11,143,680	\$	11,490,312	\$	10,280,693	\$	12,600,233	\$	10,433,813	\$	12,700,528		
	11,400,928		13,520,466		14,536,418		13,323,388		12,436,300		13,366,918		
	7,562,089		8,372,161		9,061,926		8,138,909		8,791,855		8,819,295		
	7,302,729		8,345,766		8,999,727		9,229,446		9,397,442		10,271,374		
	3,528,986		3,895,928		4,607,494		4,248,946		4,106,691		4,347,833		
	3,355,484		3,637,353		3,699,887		3,637,893		3,596,546		3,899,213		
	40,027		36,235		24,059		-		-		-		
	415,720		587,975		573,904		563,150		586,904		516,227		
	638,464		274,303		255,653		-		-		-		
	<u>45,388,107</u>		<u>50,160,499</u>		<u>52,039,761</u>		<u>51,741,965</u>		<u>49,349,551</u>		<u>53,921,388</u>		
	28,109		35,021		32,597		26,231		29,080		26,613		
	4,456,497		3,550,730		3,879,169		4,147,987		4,278,820		4,264,915		
	-		-		-		-		-		7,479		
	<u>4,484,606</u>		<u>3,585,751</u>		<u>3,911,766</u>		<u>4,174,218</u>		<u>4,307,900</u>		<u>4,299,007</u>		
\$	<u>49,872,713</u>	\$	<u>53,746,250</u>	\$	<u>55,951,527</u>	\$	<u>55,916,183</u>	\$	<u>53,657,451</u>	\$	<u>58,220,395</u>		
\$	2,802,705	\$	2,143,045	\$	1,917,442	\$	1,962,158	\$	1,964,971	\$	1,808,523		
	482,481		329,338		275,946		344,235		573,038		438,728		
	294,703		168,791		235,035		327,346		254,994		337,015		
	3,724,774		3,791,194		3,207,446		4,307,907		4,535,197		4,383,780		
	638,537		1,079,797		1,961,182		1,011,565		895,925		113,549		
	1,127,626		861,105		1,053,187		1,003,977		971,451		863,536		
	7,122,586		7,132,828		5,806,220		5,357,040		7,500,794		8,600,911		
	2,395,074		4,636,780		4,141,971		2,371,152		1,920,473		2,416,773		
	<u>18,588,486</u>		<u>20,142,878</u>		<u>18,598,429</u>		<u>16,685,380</u>		<u>18,616,843</u>		<u>18,962,815</u>		
	62,230		31,637		40,743		28,869		27,909		75,421		
	5,709,050		5,623,460		5,721,828		5,719,645		5,909,604		6,418,381		
	-		-		-		-		-		-		
	-		25,000		-		-		-		-		
	<u>5,771,280</u>		<u>5,680,097</u>		<u>5,762,571</u>		<u>5,748,514</u>		<u>5,937,513</u>		<u>6,493,802</u>		
\$	<u>24,359,766</u>	\$	<u>25,822,975</u>	\$	<u>24,361,000</u>	\$	<u>22,433,894</u>	\$	<u>24,554,356</u>	\$	<u>25,456,617</u>		
\$	(26,799,621)	\$	(30,017,621)	\$	(33,441,332)	\$	(35,056,585)	\$	(30,732,708)	\$	(34,958,573)		
	1,286,674		2,094,346		1,850,805		1,574,296		1,629,613		2,194,795		
\$	<u>(25,512,947)</u>	\$	<u>(27,923,275)</u>	\$	<u>(31,590,527)</u>	\$	<u>(33,482,289)</u>	\$	<u>(29,103,095)</u>	\$	<u>(32,763,778)</u>		

(continued)

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

	<u>2005</u>	<u>2006</u>	<u>Fiscal Year</u> <u>2007</u>	<u>2008</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes for general purposes	\$ 19,823,796	\$ 20,420,138	\$ 22,593,225	\$ 25,505,371
Permits & Licenses	274,641	353,207	317,269	308,623
Unrestricted grants and contributions	3,918,107	4,063,772	4,062,009	4,076,493
Gain (Loss) on sale of capital assets	9,560		(77,681)	225,226
Investment Earnings	451,139	821,560	1,324,932	1,189,779
Miscellaneous	213,793	882,074	403,806	1,171,824
Intergovernmental	-	-	-	-
Transfers	-	4,000	4,000	4,000
Special Item	-	-	-	-
Total governmental activities	<u>24,691,036</u>	<u>26,544,751</u>	<u>28,627,560</u>	<u>32,481,316</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Investment earnings	84,629	247,438	343,090	482,038
Miscellaneous	73,699	86,491	88,059	260,315
Gain (Loss) on sale of capital assets	(215,788)	-	(622)	53,000
Transfers	-	(4,000)	(4,000)	(4,000)
Total business-type activities	<u>(57,460)</u>	<u>329,929</u>	<u>426,527</u>	<u>791,353</u>
Total government	<u>\$ 24,633,576</u>	<u>\$ 26,874,680</u>	<u>\$ 29,054,087</u>	<u>\$ 33,272,669</u>
Change in Net Position				
Governmental activities	\$ 2,141,378	\$ 5,182,976	\$ 12,880,256	\$ 6,491,342
Business-type activities	1,818,626	1,978,281	774,051	2,709,937
Total government	<u>\$ 3,960,004</u>	<u>\$ 7,161,257</u>	<u>\$ 13,654,307</u>	<u>\$ 9,201,279</u>

(continued)

	Fiscal Year					
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	27,208,707	\$ 27,280,601	\$ 30,549,122	\$ 32,330,014	\$ 33,436,983	\$ 33,469,422
	255,004	233,380	191,203	199,917	223,039	233,805
	4,920,630	4,916,244	6,774,001	6,483,634	5,217,258	5,866,490
	32,163	48,752	81,849	-	-	-
	858,866	567,828	390,307	261,028	161,544	245,128
	859,645	585,524	1,263,219	1,725,890	1,618,478	2,197,726
	-	-	-	-	-	5,000
	4,000	4,000	1,000	4,000	4,000	4,000
	402,339	-	-	-	-	-
	<u>34,541,354</u>	<u>33,636,329</u>	<u>39,250,701</u>	<u>41,004,483</u>	<u>40,661,302</u>	<u>42,021,571</u>
	-	55,000	30,000	30,000	30,000	30,000
	406,289	314,747	275,356	198,732	130,130	153,034
	196,189	191,246	285,085	301,968	245,456	225,882
	59,105	30,000	(223,693)	-	-	-
	(4,000)	(4,000)	(1,000)	(4,000)	(4,000)	(4,000)
	<u>657,583</u>	<u>586,993</u>	<u>365,748</u>	<u>526,700</u>	<u>401,586</u>	<u>404,916</u>
\$	<u>35,198,937</u>	<u>34,223,322</u>	<u>39,616,449</u>	<u>41,531,183</u>	<u>41,062,888</u>	<u>42,426,487</u>
\$	7,741,733	\$ 3,618,708	\$ 5,809,369	\$ 5,947,898	\$ 9,928,594	\$ 7,062,998
	1,944,257	2,681,339	2,216,553	2,100,996	2,031,199	2,599,711
\$	<u>9,685,990</u>	<u>6,300,047</u>	<u>8,025,922</u>	<u>8,048,894</u>	<u>11,959,793</u>	<u>9,662,709</u>

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Flathead County
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Total</u>
2005	\$ 19,823,796	\$ 19,823,796
2006	20,420,138	20,420,138
2007	22,593,225	22,593,225
2008	25,505,371	25,505,371
2009	27,208,707	27,208,707
2010	27,280,601	27,280,601
2011	30,549,122	30,549,122
2012	32,330,014	32,330,014
2013	33,436,983	33,436,983
2014	33,469,422	33,469,422

Source: Flathead County records

Flathead County
Fund Balances of Governmental Funds (1)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2005</u>	<u>2006</u>	<u>Fiscal Year</u> <u>2007</u>	<u>2008</u>	<u>2009</u>
General fund					
Unreserved	\$ 1,483,747	\$ 1,986,925	\$ 2,365,145	\$ 3,251,481	\$ 3,893,143
Nonspendable	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 1,483,747</u>	<u>\$ 1,986,925</u>	<u>\$ 2,365,145</u>	<u>\$ 3,251,481</u>	<u>\$ 3,893,143</u>
All other governmental funds					
Reserved	\$ 5,365,822	\$ 4,802,514	\$ 1,253,426	\$ 1,171,919	\$ 2,223,182
Unreserved, reported in:					
Special revenue funds	11,546,150	13,798,605	14,638,000	14,410,523	16,174,681
Debt service funds	-	-	586,528	734,546	783,696
Capital projects funds	-	-	4,455,212	5,577,094	3,950,110
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	244	-	(84,554)	780,892	-
Total all other governmental funds	<u>\$ 16,912,216</u>	<u>\$ 18,601,119</u>	<u>\$ 20,848,612</u>	<u>\$ 22,674,974</u>	<u>\$ 23,131,669</u>

(continued)

(1) Due to GASB Statement 54 implementation, fund balance classification changed starting with fiscal year 2011

	Fiscal Year				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	2,772,316	-	-	-	-
	-	32,707	8,240	31,887	5,924
	-	2,191,463	3,650,421	4,112,215	2,540,404
\$	<u>2,772,316</u>	<u>2,224,170</u>	<u>3,658,661</u>	<u>4,144,102</u>	<u>2,546,328</u>
\$	7,615,957	-	-	-	-
	17,451,399	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	1,884,071	1,453,693	1,013,112	1,580,919
	-	11,671,082	14,642,919	21,292,836	23,895,522
	-	8,245,656	7,733,417	8,994,507	10,392,279
	-	2,035,397	1,960,749	-	-
	306,455	(11,215)	(154,903)	(956)	(38,508)
\$	<u>25,373,811</u>	<u>23,824,991</u>	<u>25,635,875</u>	<u>31,299,499</u>	<u>35,830,212</u>

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

	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Revenues				
Property taxes & special assessments	\$ 19,561,201	\$ 21,596,858	\$ 23,369,753	\$ 26,203,549
Licenses and permits	274,994	353,207	317,269	308,622
Intergovernmental revenue	10,746,133	10,127,244	9,746,854	11,907,366
Charges for services	5,311,335	5,784,290	6,040,975	7,386,196
Fines and forfeits	442,334	345,732	713,452	823,460
Miscellaneous	719,805	882,074	749,821	1,671,284
Investment earnings	451,124	821,560	1,254,337	1,207,989
Total Revenues	<u>37,506,926</u>	<u>39,910,965</u>	<u>42,192,461</u>	<u>49,508,466</u>
Expenditures				
General government	8,191,849	8,552,747	8,969,767	8,870,433
Public safety	8,662,710	8,668,730	9,609,008	10,716,840
Public works	7,380,618	6,469,669	7,500,184	8,712,925
Public Health	4,602,528	4,811,847	5,522,976	6,183,267
Social and Economic Services	1,884,295	1,984,349	2,368,601	3,252,265
Culture and recreation	2,736,914	2,772,389	2,847,321	3,145,729
Conservation and natural resources	-	-	-	15,676
Debt service				
Principal	631,839	900,251	676,892	569,363
Interest	248,061	268,668	222,252	206,849
Capital outlay	3,242,037	2,745,914	1,872,591	8,795,612
Miscellaneous	577,809	566,519	533,119	581,033
Total Expenditures	<u>38,158,660</u>	<u>37,741,083</u>	<u>40,122,711</u>	<u>51,049,992</u>
Excess of revenues over (under) expenditures	(651,734)	2,169,882	2,069,750	(1,541,526)
Other financing sources (uses)				
Issuance of long term debt	815,000	-	508,000	-
Premium/(Discount) on debt issues	-	-	-	-
Capital leases	-	-	-	3,816,949
Notes/loans intercap issued	-	-	-	186,666
Payments on refunded bonds	-	-	-	-
Proceeds on sale of capital assets	81,788	18,200	43,963	246,609
Transfers in	1,813,626	1,788,393	3,229,320	3,874,408
Transfers (out)	(1,813,626)	(1,784,394)	(3,225,320)	(3,870,408)
Total other financing sources (uses)	<u>896,788</u>	<u>22,199</u>	<u>555,963</u>	<u>4,254,224</u>
Special item	-	-	-	-
Net change in fund balances	<u>\$ 245,054</u>	<u>\$ 2,192,081</u>	<u>\$ 2,625,713</u>	<u>\$ 2,712,698</u>
Debt service as a percentage of noncapital expenditures	2.52%	3.34%	2.35%	1.84%

(continued)

		Fiscal Year									
		2009	2010	2011	2012	2013	2014				
\$	27,907,952	\$	27,450,895	\$	30,733,007	\$	33,148,603	\$	33,708,517	\$	33,477,675
	255,005		233,380		191,203		199,917		223,339		234,255
	12,559,675		15,408,439		14,577,907		13,363,525		15,985,118		15,717,567
	7,787,615		7,238,179		7,906,202		8,296,443		8,602,936		7,409,216
	668,523		515,002		568,598		608,960		556,564		561,537
	1,470,444		1,838,215		2,784,842		2,122,102		1,398,086		2,460,482
	847,721		566,956		423,818		271,517		155,527		180,184
	<u>51,496,935</u>		<u>53,251,066</u>		<u>57,185,577</u>		<u>58,011,067</u>		<u>60,630,087</u>		<u>60,040,916</u>
	9,822,888		10,901,244		9,762,075		10,542,168		10,624,983		10,372,664
	10,782,005		12,436,618		13,024,279		12,781,003		12,106,011		12,194,743
	7,386,712		7,256,976		7,764,983		7,004,450		7,717,370		7,210,492
	7,125,266		7,988,061		8,568,166		9,073,535		9,314,444		9,923,834
	3,108,992		3,418,799		4,050,491		3,738,084		3,630,747		3,785,791
	3,239,911		3,432,685		3,424,604		3,395,464		3,476,451		3,657,509
	36,457		36,235		24,059		-		-		-
	778,154		1,020,353		1,306,325		1,428,864		1,281,635		3,841,805
	444,074		480,239		622,141		572,688		573,633		523,652
	9,160,651		11,420,988		10,412,487		6,672,286		5,545,034		6,962,376
	637,952		724,299		808,923		685,041		783,404		809,637
	<u>52,523,062</u>		<u>59,116,497</u>		<u>59,768,533</u>		<u>55,893,583</u>		<u>55,053,712</u>		<u>59,282,503</u>
	(1,026,127)		(5,865,431)		(2,582,956)		2,117,484		5,576,375		758,413
	1,048,820		6,476,500		368,000		849,310		384,010		2,070,200
	-		9,680		-		13,440		-		-
	-		-		-		-		-		-
	1,000,000		-		-		-		-		-
	-		-		-		-		-		-
	71,664		94,227		116,990		261,141		184,680		100,326
	4,629,924		4,044,657		7,065,978		5,612,489		6,258,357		7,273,930
	<u>(4,625,924)</u>		<u>(4,040,657)</u>		<u>(7,064,978)</u>		<u>(5,608,489)</u>		<u>(6,254,357)</u>		<u>(7,269,930)</u>
	<u>2,124,484</u>		<u>6,584,407</u>		<u>485,990</u>		<u>1,127,891</u>		<u>572,690</u>		<u>2,174,526</u>
	-		402,339		-		-		-		-
\$	<u>1,098,357</u>	\$	<u>1,121,315</u>	\$	<u>(2,096,966)</u>	\$	<u>3,245,375</u>	\$	<u>6,149,065</u>	\$	<u>2,932,939</u>
	2.82%		3.15%		3.91%		4.07%		3.75%		8.34%

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Flathead County
General Governmental Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Total</u>
2005	\$ 19,561,201	\$ 19,561,201
2006	21,596,858	21,596,858
2007	23,369,753	23,369,753
2008	26,203,549	26,203,549
2009	27,907,952	27,907,952
2010	27,450,895	27,450,895
2011	30,733,007	30,733,007
2012	33,148,603	33,148,603
2013	33,708,517	33,708,517
2014	33,477,675	33,477,675

Source: Flathead County records

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

Fiscal Year Ended June 30	Real Property		Personal Property	
	Taxable Assessed		Taxable Assessed	
	Market Value	Value	Market Value	Value
2005	\$ 4,962,172,914	\$ 154,484,456	\$ 131,617,802	\$ 3,926,735
2006	5,428,193,754	165,127,547	136,812,908	4,070,214
2007	5,958,438,799	176,754,233	160,708,036	4,767,283
2008	6,498,911,522	190,458,018	170,050,869	5,054,990
2009	6,933,182,187	200,117,372	189,748,021	5,597,905
2010	7,555,143,648	212,552,984	186,981,658	5,500,710
2011	8,165,329,818	221,316,068	182,025,436	5,316,534
2012	8,796,713,971	231,334,496	167,428,810	4,890,601
2013	9,315,949,591	234,976,149	179,593,836	3,989,481
2014	9,930,585,912	238,034,530	161,072,602	2,394,301

Source: Montana Department of Revenue for the market value and taxable assessed values.

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

(continued)

<u>Mobile Home Property</u>		<u>Total Property</u>		<u>Taxable Assessed Value as a Percentage of Market Value</u>	<u>Total Direct Tax Rate</u>
<u>Market Value</u>	<u>Taxable Assessed Value</u>	<u>Market Value</u>	<u>Taxable Assessed Value</u>		
\$ 58,845,949	\$ 1,909,142	\$ 5,152,636,665	\$ 160,320,333	3.11%	124.380
58,955,420	1,868,587	5,623,962,082	171,066,348	3.04%	128.571
61,344,821	1,895,499	6,180,491,656	183,417,015	2.97%	133.657
62,687,514	1,893,207	6,731,649,905	197,406,215	2.93%	138.393
63,129,810	1,866,168	7,186,060,018	207,581,445	2.89%	141.959
61,117,472	1,730,599	7,803,242,778	219,784,293	2.82%	131.750
59,936,418	1,635,342	8,407,291,672	228,267,944	2.72%	141.620
59,025,357	1,546,769	9,023,168,138	237,771,866	2.64%	146.540
58,275,403	1,474,345	9,553,818,830	240,439,975	2.52%	145.160
58,512,631	1,377,672	10,150,171,145	241,806,503	2.38%	143.980

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

Flathead County											
<u>Fiscal Year</u>	<u>General Operating Levy</u>	<u>Road</u>	<u>Board of Health</u>	<u>Weed</u>	<u>County Permissive Medical Levy</u>	<u>Sheriff</u>	<u>Mosquito</u>	<u>Emergency/ Disaster</u>	<u>Planning</u>	<u>911 General Obligation Debt</u>	<u>Total County Levy</u>
Tax rates per \$1000 of taxable value											
2005	64.808	18.130	5.000	1.833	2.711	29.170	-	1.425	1.303	-	124.380
2006	68.357	18.640	5.300	1.733	3.620	29.618	-	-	1.303	-	128.571
2007	70.272	20.458	5.100	2.194	4.453	29.850	-	-	1.330	-	133.657
2008	72.755	20.800	5.340	1.820	4.949	30.911	0.193	0.125	1.500	-	138.393
2009	72.107	21.390	5.610	1.857	4.949	31.546	1.000	2.000	1.500	-	141.959
2010	66.460	20.830	5.590	0.450	5.000	29.200	0.500	-	1.800	1.920	131.750
2011	66.460	20.850	5.810	2.400	5.000	36.000	1.000	-	2.000	2.100	141.620
2012	70.060	20.850	5.750	1.850	5.000	36.110	0.820	2.000	2.000	2.100	146.540
2013	70.090	21.200	5.750	1.850	5.000	36.700	1.000	-	2.000	1.570	145.160
2014	69.530	21.340	5.740	1.650	5.000	36.200	0.750	-	1.700	2.070	143.980

City and Related Taxing Districts									
<u>Fiscal Year</u>	Whitefish				Columbia Falls			Kalispell	
	<u>City</u>	<u>Resort Tax Relief</u>	<u>Permissive Medical Levy</u>	<u>Fire/ Ambulance</u>	<u>City</u>	<u>Cemetery</u>	<u>Permissive Medical Levy</u>	<u>City</u>	<u>Permissive Medical Levy</u>
Tax rates per \$1000 of taxable value									
2,005.000	111.210	(24.141)	-	-	146.310	1.680	10.080	142.520	13.000
2006	107.400	(23.373)	3.810	-	162.030	1.910	12.250	157.500	12.500
2007	105.680	(23.532)	5.530	-	162.454	1.918	19.345	153.400	13.500
2008	105.680	(23.336)	5.530	-	171.133	1.902	18.228	148.100	14.750
2009	108.750	(22.994)	2.460	24.000	177.888	1.911	21.905	154.010	16.220
2010	108.750	(23.290)	2.460	12.360	187.008	1.853	20.450	154.610	15.200
2011	115.400	(22.539)	2.460	19.680	189.859	1.940	17.466	155.700	14.640
2012	119.952	(26.011)	2.460	24.000	178.274	2.000	15.483	159.380	16.550
2013	117.966	(27.645)	6.080	24.000	179.613	1.950	13.871	167.100	18.500
2014	117.174	(31.369)	10.000	24.000	179.793	2.340	12.082	166.600	18.500

(continued)

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

<u>Fiscal Year</u>	<u>School District</u>								
	<u>University Millage</u>	<u>Statewide Equalization</u>	<u>County-wide School</u>	<u>Flathead Valley Community College (FVCC)</u>	<u>FVCC Permissive Medical Levy</u>	<u>Flathead High School</u>	<u>Big Fork High School</u>	<u>Columbia Falls High School</u>	<u>Whitefish High School</u>
Tax rates per \$1000 of taxable value									
2005	6.000	40.000	100.760	11.140	-	77.810	49.730	54.020	55.330
2006	6.000	40.000	101.030	14.310	-	99.400	47.810	54.510	56.350
2007	6.000	40.000	100.500	17.500	-	94.670	45.290	56.720	51.790
2008	6.000	40.000	101.010	15.010	-	98.170	45.120	57.620	51.430
2009	6.000	40.000	104.310	15.430	-	97.150	43.330	55.570	50.350
2010	6.000	40.000	101.030	15.270	0.420	92.380	39.090	56.860	47.190
2011	6.000	40.000	102.360	15.140	0.820	84.200	36.290	51.430	45.570
2012	6.000	40.000	100.190	15.180	0.820	82.060	31.220	49.070	44.870
2013	6.000	40.000	98.970	14.700	0.820	76.260	29.410	46.280	61.140
2014	6.000	40.000	106.430	14.200	1.600	76.740	29.640	52.080	60.000

<u>Fiscal Year</u>	<u>School District (continued)</u>											
	<u>Kalispell Rural Elementary</u>	<u>Kalispell City Elementary</u>	<u>Columbia Falls Rural Elementary</u>	<u>Columbia Falls City Elementary</u>	<u>Whitefish Rural Elem</u>	<u>Whitefish City Elementary</u>	<u>BigFork Elementary</u>	<u>West Valley Elementary</u>	<u>Deer Park Elementary</u>	<u>Fair-Mont Egan</u>	<u>Swan River Elementary</u>	<u>Smith Valley Elementary</u>
Tax rates per \$1000 of taxable value												
2005	147.310	147.310	156.030	156.030	117.700	117.700	63.840	161.640	124.030	132.190	96.960	204.920
2006	160.770	160.770	154.000	154.000	117.190	117.190	67.520	168.670	138.160	156.080	123.260	198.060
2007	144.000	144.000	160.310	160.310	111.810	111.810	66.010	131.460	131.180	143.040	113.330	132.480
2008	136.900	136.900	165.670	165.670	103.760	103.760	67.120	133.260	90.800	135.380	102.260	132.120
2009	141.380	141.380	172.000	172.000	105.900	105.900	79.540	151.460	76.250	129.090	109.800	133.230
2010	141.370	141.370	168.240	168.240	99.560	99.560	72.120	156.550	80.940	127.020	105.240	138.140
2011	138.860	138.860	163.340	163.340	99.130	99.130	71.520	187.990	82.760	123.180	102.560	121.810
2012	138.900	138.900	163.870	163.870	92.160	92.160	67.050	169.070	71.800	112.910	94.300	117.190
2013	136.830	136.830	156.930	156.930	89.120	89.120	67.970	160.930	73.400	108.590	103.050	122.940
2014	136.820	136.820	155.550	155.550	87.070	87.070	68.320	154.470	89.430	104.130	71.280	136.980

(continued)

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

School District (continued)

<u>Fiscal Year</u>	<u>West Glacier Elementary</u>	<u>Creston Elementary</u>	<u>Cayuse Prairie</u>	<u>Helena Flats Elementary</u>	<u>Kila Elementary</u>	<u>Pleasant Valley Elementary</u>	<u>Somers Elementary</u>	<u>Rouselle Elementary</u>	<u>Evergreen Elementary</u>	<u>Marion Elementary</u>	<u>Olney-Bissell Elementary</u>	<u>Kuhns Elementary</u>
Tax rates per \$1000 of taxable value												
2005	55.830	98.060	106.100	148.820	132.630	48.260	97.440	97.440	167.260	96.740	126.270	126.270
2006	57.780	85.280	115.540	148.650	139.540	61.030	103.630	103.630	185.220	90.540	131.500	131.500
2007	58.470	94.670	106.220	142.800	121.450	79.680	109.030	109.030	162.340	80.530	120.880	120.880
2008	53.910	90.420	101.740	182.720	108.490	77.580	95.610	95.610	146.030	77.900	125.800	125.800
2009	49.270	95.220	106.040	183.100	109.920	79.980	90.690	90.690	141.800	81.900	120.830	120.830
2010	46.720	88.290	110.840	178.040	95.790	88.480	83.470	39.090	139.820	69.860	109.500	109.500
2011	44.680	90.580	130.920	171.050	90.890	99.630	89.220	89.220	137.940	73.600	113.270	113.270
2012	35.310	85.530	132.050	168.400	86.830	64.340	77.510	77.510	141.490	78.860	111.450	111.450
2013	26.870	86.890	122.530	154.330	106.480	63.910	65.360	65.360	137.120	74.520	105.100	105.100
2014	36.500	91.010	115.820	141.550	103.550	89.920	67.730	67.730	134.310	70.460	116.520	116.520

Other Special Taxing Districts

<u>Fiscal Year</u>	<u>Fairview Cemetery</u>	<u>Badrock Fire</u>	<u>Creston Fire</u>	<u>Bigfork Fire</u>	<u>Evergreen Fire 1</u>	<u>Evergreen Fire Hall</u>	<u>Somers Fire</u>
Tax rates per \$1000 of taxable value							
2005	4.460	14.810	13.680	14.910	16.265	-	10.130
2006	4.560	15.100	14.190	15.110	16.360	-	10.092
2007	4.737	14.957	14.588	14.688	16.163	-	10.559
2008	4.816	15.272	14.795	14.592	16.036	-	10.707
2009	4.464	15.310	15.139	15.650	16.050	-	10.934
2010	4.347	14.964	14.893	15.267	16.047	22.821	9.832
2011	4.540	15.850	15.250	14.760	16.390	23.900	9.970
2012	4.530	15.870	15.040	14.530	16.740	24.710	10.020
2013	4.460	15.550	15.090	15.190	16.830	25.090	9.710
2014	4.410	15.340	14.940	15.070	17.050	19.900	9.550

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**Flathead County
Principal Property Taxpayers
June 30, 2014**

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (1)	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (2)
Flathead Electric	\$ 4,462,769	1	1.85%	\$ 2,025,825	2	1.26%
Plum Creek Lumber	1,890,263	2	0.78%	2,218,897	1	1.38%
Centurytel	1,730,276	3	0.72%	1,541,961	3	0.96%
Northwestern Energy	1,703,181	4	0.70%	1,253,624	5	0.78%
BNSF Railroad	1,457,184	5	0.60%	789,835	6	0.49%
Bresnan Communications	1,120,679	6	0.46%			
Verizon Wireless	542,734	7	0.22%			
Whitefish Mountain/Winter Sports	532,080	8	0.22%	363,648	9	0.23%
Flathead Hospital Development Co LLC	475,881	9	0.20%	468,995	8	0.29%
F H Stoltze Land & Lumber	418,170	10	0.17%	200,909	11	0.13%
Applied Materials (formerly Semitool)	417,799		0.17%	256,319	10	0.16%
Columbia Falls Aluminum Company	323,013			1,290,542	4	0.80%
Cavanaughs Hospitality Limited Partnership				474,691	7	0.30%
Totals	\$ <u>15,074,029</u>		<u>6.10%</u>	\$ <u>10,885,245</u>		<u>6.79%</u>

Source: Montana Department of Revenue and Flathead County records

(1) Represents 6.10% of the County's total 2013/14 taxable assessed value of \$241,806,503

(2) Represents 6.79% of the County's total 2004/2005 taxable assessed value of \$160,320,333

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

Fiscal Year Ended	Total Tax Levy for	Collected within the Fiscal Year of the Levy (1)	
		Amount	Percentage of Levy
June 30	Fiscal Year		
2007	\$ 2,460,028	\$ 2,248,582	91.40%
2008	4,014,481	3,613,271	90.01%
2009	3,598,945	3,278,704	91.10%
2010	3,130,923	2,852,036	91.09%
2011	2,183,303	2,003,119	91.75%
2012	7,007,056	6,511,969	92.93%
2013	6,029,510	5,680,213	94.21%
2014	5,455,166	5,066,133	92.87%

(continued)

*Information not available for previous years

(1) Includes property tax credit collections shown in intergovernmental revenue.

Source: Flathead County records

	Delinquent Tax	Total Collections to Date	
	Collections	Amount	Percentage of Levy
\$	211,446	\$ 2,460,028	100.00%
	384,823	3,998,094	99.59%
	305,598	3,584,302	99.59%
	266,817	3,118,853	99.61%
	180,184	2,183,303	100.00%
	495,087	7,007,056	100.00%
	348,104	6,028,317	99.98%
	-	5,066,133	92.87%

Flathead County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			
	General Obligation Bonded Debt	Special Assessment Bonds	Loans/Contracted Debt	Capital Leases
2005	\$ -	\$ 4,818,325	\$ 611,002	\$ -
2006	-	4,197,224	339,852	-
2007	-	4,359,556	220,737	-
2008	-	3,828,604	368,992	3,816,949
2009	-	4,312,805	1,312,808	3,659,598
2010	6,100,000	4,087,280	993,261	3,560,817
2011	5,905,000	3,839,077	670,120	3,388,836
2012	6,500,000	3,215,911	264,342	3,243,226
2013	6,250,000	2,890,294	94,935	3,090,625
2014	5,985,000	2,437,140	2,132,109	-

(continued)

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

	<u>Total Primary Government</u>	<u>Percentage of Personal Income(1)</u>		<u>Per Capita(1)</u>
\$	5,429,327	208.46%	\$	66
	4,537,076	174.21%		55
	4,580,293	148.97%		53
	8,014,545	252.97%		90
	9,285,211	300.96%		104
	14,741,358	477.80%		162
	13,803,033	447.39%		152
	13,223,479	422.30%		146
	12,325,854	376.31%		135
	10,554,249	311.30%		115

Flathead County
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property(1)</u>	<u>Per Capita(2)</u>
2005	\$ -	\$ -	\$ -	0.00%	\$ -
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	6,100,000	-	6,100,000	2.78%	67
2011	5,905,000	20,193	5,884,807	2.58%	65
2012	6,500,000	42,650	6,457,350	2.72%	71
2013	6,250,000	102,437	6,147,563	2.56%	67
2014	5,985,000	122,695	5,862,305	2.42%	64

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

Flathead County
Direct and Overlapping Governmental Activities Debt
As of June 30, 2014

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Estimated Share of Overlapping Debt</u>
Flathead County direct debt	\$ <u>10,554,249</u>	100.00%	\$ <u>10,554,249</u>
Overlapping General Obligation Debt:			
Flathead Valley Community College	10,660,000		
Flathead High School	25,730,000		
Evergreen Elementary	2,225,000		
Helena Flats Elementary	1,790,000		
Kalispell Elementary	10,435,000		
Columbia Falls Elementary	4,875,000		
Marion School District	465,000		
Swan River Elementary	770,000		
Cayuse Prairie Elementary	1,464,944		
Smith Valley Elementary	815,000		
West Valley Elementary	7,065,000		
Whitefish Elementary	5,065,000		
Whitefish High School	12,805,000		
Big Fork Elementary	3,760,000		
Smith Valley Fire District	1,115,000		
Evergreen Fire District	3,685,000		
Big Fork Water/Sewer District	5,768,272		
City of Kalispell	3,255,000		
City of Columbia Falls	1,060,312		
Total Estimated Overlapping Debt	<u>102,808,528</u>	100.00%	<u>102,808,528</u>
Total direct and overlapping debt	<u>\$ 113,362,777</u>		<u>\$ 113,362,777</u>

(1) Overlapping rates are those of local and county governments that apply to property owners within Flathead County

Source: Flathead County records

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

	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt Limit*	\$ 72,136,913	\$ 78,735,469	\$ 86,526,883	\$ 94,243,099
Total net debt applicable to limit	<u>292,000</u>	<u>257,162</u>	<u>220,737</u>	<u>3,999,275</u>
Legal debt margin	<u>\$ 71,844,913</u>	<u>\$ 78,478,307</u>	<u>\$ 86,306,146</u>	<u>\$ 90,243,824</u>
Total net debt applicable to limit as a percentage of debt limit	0.40%	0.33%	0.26%	4.24%

(continued)

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

		Fiscal Year					
		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	179,651,500	\$ 195,081,069	\$ 210,182,292	\$ 225,579,203	\$ 238,845,471	\$ 253,754,279	
	<u>4,801,527</u>	<u>10,502,184</u>	<u>9,810,856</u>	<u>9,850,997</u>	<u>9,238,188</u>	<u>7,918,465</u>	
\$	<u><u>174,849,973</u></u>	<u><u>184,578,885</u></u>	<u><u>200,371,436</u></u>	<u><u>215,728,206</u></u>	<u><u>229,607,282</u></u>	<u><u>245,835,814</u></u>	
	2.67%	5.38%	4.67%	4.37%	3.87%	3.12%	

Legal Debt Margin Calculation for Fiscal Year 2014

Taxable Market value	\$	10,150,171,145
Debt limit (2.5%* of assessed market value)		253,754,279
Debt applicable to limit:		
Total debt	\$	<u>10,554,249</u>
Less:		
Obligations issued with special assessments		(2,513,089)
Amounts available in respective Debt Service Funds		<u>(122,695)</u>
Total deductions		<u>(2,635,784)</u>
		<u>7,918,465</u>
Legal debt margin	\$	<u><u>245,835,814</u></u>

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

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income in thousands (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Median Age</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2005	82,535	\$ 2,604,434	\$ 31,556	N/A	14,930	3.70 %
2006	84,824	2,905,427	34,252	N/A	15,042	3.30
2007	87,200	3,074,726	35,261	N/A	15,083	3.20
2008	89,104	3,168,213	35,556	N/A	15,166	4.80
2009	89,624	3,085,247	34,424	N/A	14,974	9.90
2010	90,928	3,085,247	34,424	39.8	14,711	10.90
2011	90,928	3,085,247	34,424	39.8	14,686	11.30
2012	90,871	3,131,273	34,458	39.8	14,735	8.50
2013	91,301	3,275,434	35,875	39.8	14,941	7.00
2014	91,633	3,390,416	37,000	39.8	15,352	5.70

(1) Source: Bureau of Economic Analysis US Dept of Commerce

(2) Information received from Flathead County Superintendent of Schools

(3) Montana Department of Labor and Industry

Note: If information is not yet available, the most recently available statistic was used

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**Flathead County
Principal Employers
Current Fiscal Year**

<u>Employer</u>	<u>2014[^]</u>			<u>2006[*]</u>		
	<u>Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Kalispell Regional Medical Center	2,282	1	5.44%	1700	1	3.89%
Kalispell School District 5	750	2	1.79%	700	4	1.60%
Plum Creek Manufacturing	685	3	1.63%	1140	2	2.61%
LC Staffing Service	550	4	1.31%	300	11	0.69%
Winter Sports, Inc.	525	5	1.25%	450	7	1.03%
Flathead County	492	6	1.17%	476	6	1.09%
Teletch	450	7	1.07%	500	5	1.14%
National Flood Services	422	8	1.01%			
Applied Materials/Semitool	400	9	0.95%	700	3	1.60%
Wal-Mart	390	10	0.93%	350	9	0.80%
Burlington Northern	375	11	0.89%	300	10	0.69%
Workplace, Inc.				440	8	1.01%

Source: Flathead Economic Development Authority

[^]If information is not yet available, the most recently available statistic was used

^{*}Prior Information Not Available

(1) Full-time equivalent

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

<u>Function</u>	Fiscal Year					
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government						
Commissioners	6.64	5.42	5.28	5.78	5.78	6.25
Clerk & Recorder	15.15	15.55	15.15	9.50	9.50	8.50
Finance	-	-	-	5.00	5.00	5.00
Records Preservation	-	-	-	1.80	2.00	1.00
Treasurer	20.50	20.75	20.75	20.75	21.00	21.00
GIS	8.50	8.00	8.00	9.00	8.00	7.00
Surveyor	8.50	9.00	9.00	9.00	8.00	7.00
County Attorney	17.70	17.45	17.45	19.45	19.50	20.00
Justice Court	7.00	7.00	8.50	9.00	9.00	9.00
Maintenance	12.16	11.16	10.99	11.16	11.16	11.16
Elections	3.00	3.00	3.00	2.50	2.50	2.50
Human Resources	2.00	2.00	2.00	2.00	2.00	2.00
Superintendent of Schools	4.00	4.00	4.00	4.00	4.00	4.00
Information Technology	9.88	10.13	10.25	10.55	10.50	10.50
Clerk of Court	10.00	10.00	11.00	12.00	13.00	13.00
Planning	11.00	12.72	13.72	13.72	13.72	11.50
Health - Gen Govt	-	1.00	1.00	-	-	-
Sheriff - Gen Govt	2.00	2.00	2.00	2.00	2.00	-
Sub-Total General Government	<u>138.03</u>	<u>139.18</u>	<u>142.09</u>	<u>147.21</u>	<u>146.66</u>	<u>139.41</u>
Public safety						
Office of Emergency Services	2.00	2.00	1.00	2.00	3.00	18.99
EMS	-	-	-	0.80	-	-
Sheriff	101.53	96.08	103.28	112.65	112.15	94.45
Juvenile Detention	12.25	13.00	12.60	12.60	12.50	11.25
Search & Rescue	0.75	0.75	0.75	0.75	0.75	0.65
9-1-1	4.00	4.00	5.00	4.80	5.00	8.00
Public Safety Grants	4.25	4.00	4.00	5.00	4.50	5.00
Fire Service Area	-	-	-	1.00	1.00	1.00
Sub-Total Public Safety	<u>124.78</u>	<u>119.83</u>	<u>126.63</u>	<u>139.60</u>	<u>138.90</u>	<u>139.34</u>
Public Works						
Roads	57.00	56.00	56.00	60.00	51.20	51.20
Bridges	7.00	7.00	7.00	7.00	6.30	6.30
Weeds	6.94	6.10	6.10	6.12	6.17	6.25
Junk Vehicle	0.93	0.93	0.93	0.93	0.98	0.98
Sub-Total Public Works	<u>71.87</u>	<u>70.03</u>	<u>70.03</u>	<u>74.05</u>	<u>64.65</u>	<u>64.73</u>
Public Health						
Mosquito	-	-	0.60	0.75	1.67	1.47
Animal Control	8.00	8.00	9.50	4.50	5.50	5.98
Health	21.05	22.51	21.15	23.38	22.94	22.66
Home Health	1.70	1.70	1.88	1.88	1.90	1.88
Public Health Grants	23.61	25.97	26.35	38.30	39.28	42.83
Sub-Total Public Health	<u>54.36</u>	<u>58.18</u>	<u>59.48</u>	<u>68.81</u>	<u>71.29</u>	<u>74.82</u>
Social & Economic Services						
AOA	4.00	4.00	4.00	4.00	4.00	4.00
Extension	1.00	1.00	1.00	1.00	1.00	1.00
Social & Economic Service Grants	20.10	20.55	22.25	24.20	25.35	25.00
Sub-Total Social & Economic Services	<u>25.10</u>	<u>25.55</u>	<u>27.25</u>	<u>29.20</u>	<u>30.35</u>	<u>30.00</u>
Culture & Recreation						
Fair	5.75	5.75	6.00	6.05	6.55	5.15
Parks	8.39	8.43	8.59	8.26	8.35	8.34
Library	27.58	28.53	28.53	28.65	28.65	28.79
Sub-Total Culture & Recreation	<u>41.72</u>	<u>42.71</u>	<u>43.12</u>	<u>42.96</u>	<u>43.55</u>	<u>42.28</u>
Solid Waste	20.97	20.97	21.47	21.97	21.42	19.92
Grand Total	<u>476.83</u>	<u>476.45</u>	<u>490.07</u>	<u>523.80</u>	<u>516.82</u>	<u>510.50</u>

Source: County Budget documents
*FECC became separate entity in 2011

(continued)

	Fiscal Year			
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
6.00	5.00	5.10	5.10	
8.00	8.50	8.50	8.50	
5.00	5.00	5.00	5.00	
1.00	1.00	1.50	2.00	
19.00	18.35	18.00	18.00	
5.00	5.00	5.00	4.60	
5.00	5.00	5.00	5.00	
21.00	21.00	21.00	21.00	
9.00	9.00	9.00	9.00	
11.16	10.91	11.07	11.20	
2.50	2.50	3.32	3.32	
2.00	2.00	2.00	2.00	
3.00	3.00	3.00	3.00	
11.00	11.00	11.00	12.00	
13.50	13.00	14.00	14.00	
7.29	6.00	6.50	6.50	
-	-	-	-	
-	-	-	-	
<u>129.45</u>	<u>126.26</u>	<u>128.99</u>	<u>130.22</u>	
3.45 *	2.50	2.50	2.00	
1.80	2.00	2.00	2.00	
94.75	97.10	98.70	99.88	
11.60	11.60	11.60	11.60	
0.65	0.50	0.50	0.50	
8.00 *	-	-	-	
4.00	5.00	5.00	4.52	
1.00	1.00	1.00	1.00	
<u>125.25</u>	<u>119.70</u>	<u>121.30</u>	<u>121.50</u>	
50.40	49.75	48.60	48.60	
5.10	5.95	6.30	6.30	
5.44	5.18	6.56	6.69	
0.98	1.00	1.00	1.00	
<u>61.92</u>	<u>61.88</u>	<u>62.46</u>	<u>62.59</u>	
0.67	0.90	1.00	1.00	
6.38	6.38	6.80	6.80	
22.94	23.27	23.21	23.30	
1.88	1.88	0.98	0.98	
50.62	52.56	53.09	55.50	
<u>82.49</u>	<u>84.99</u>	<u>85.08</u>	<u>87.58</u>	
4.00	4.00	4.00	4.00	
1.00	1.00	1.50	1.23	
<u>28.25</u>	<u>28.25</u>	<u>26.50</u>	<u>25.50</u>	
<u>33.25</u>	<u>33.25</u>	<u>32.00</u>	<u>30.73</u>	
3.75	3.75	5.75	6.00	
8.03	6.94	6.94	7.08	
<u>29.03</u>	<u>26.71</u>	<u>27.62</u>	<u>27.65</u>	
<u>40.81</u>	<u>37.40</u>	<u>40.31</u>	<u>40.73</u>	
19.92	17.90	17.90	18.20	
<u>493.09</u>	<u>481.38</u>	<u>488.04</u>	<u>491.54</u>	

Flathead County
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Government										
Resolutions passed	50	55	60	121	136	81	59	54	60	46
Ordinances passed	14	15	16	17	17	1	2	2	1	2
Public Hearings held	45	42	43	50	44	43	25	23	30	16
Documents recorded	41,124	43,429	44,000	37,615	38,000	32,000	29,163	28,212	33,144	32,000
Certified Birth certificates issued	1,107	1,171	4,325	4,335	3,953	3,853	3,717	3,487	3,799	3,652
Certified Death certificates issued	715	692	6,227	5,915	5,770	6,666	6,416	7,028	7,365	7,485
Claims processed	18,133	18,764	17,865	12,489	11,959	13,250	14,087	13,031	12,645	11,663
Credit card transactions processed	not available	3,344	3,605	5,113						
Number of tax bills mailed	55,732	57,683	61,001	63,000	63,911	67,000	64,347	64,394	64,434	63,534
Motor vehicle receipts	\$ 13,236,685	\$ 13,910,241	\$ 14,625,834	\$ 13,906,696	\$ 13,217,452	\$ 12,563,949	\$ 11,913,833	\$ 11,938,852	\$ 11,760,965	\$ 11,872,051
Bad check restitution collected	\$ 116,091	\$ 145,332	\$ 152,320	\$ 160,994	\$ 169,050	\$ 140,430	\$ 144,682	\$ 81,579	\$ 102,755	\$ 45,377
Cases prosecuted	4,222	8,675	9,743	12,681	12,598	10,238	9,336	7,856	6,869	7,387
Number of court hearings	7,332	8,868	10,296	11,940	4,800	5,760	5,280	4,800	4,680	6,428
Number of Civil case filings	3,648	3,828	4,272	4,596	4,884	4,236	6,240	3,576	3,168	3,235
Number of maintenance work orders	750	880	420	650	700	670	745	760	712	961
Number of hours outdoor maintenance	not available	760	705	1,592	2,140					
Total number of registered voters	44,878	55,730	55,478	54,805	60,188	60,000	60,000	58,000	60,089	61,359
Trained election judges	-	290	-	300	60	350	270	270	252	285
Number of elections	-	6	3	6	2	4	4	3	1	4
Positions posted	119	111	108	110	96	70	84	129	103	121
Recordable work comp claims	37	31	45	30	30	30	47	46	50	50
Teacher/administrator certificates registered	272	222	247	297	315	302	273	311	352	253
Home school students registered	559	601	573	535	590	549	550	527	457	665
Bus routes reviewed and approved	105	105	106	173	179	179	132	138	126	130
Computer/Help Desk requests	-	720	792	2,400	2,400	3,084	4,236	4,572	5,328	5,386
New District Court cases opened	4,936	5,062	5,400	5,406	5,514	5,881	6,938	7,160	7,000	4,375
Marriage Licenses issued	932	961	1,000	1,214	1,322	1,499	1,728	1,801	1,897	1,919
Child Support payments handled	5,496	5,580	5,780	5,500	4,000	4,000	4,000	5,000	4,500	3,670
Number of subdivision applications	not available	not available	59	91	70	27	13	9	17	16
Number of zoning applications	160	103	59	65	41	39	21	26	28	32
Public Safety										
Calls for Law Enforcement Service	37,206	28,013	39,550	41,000	59,863	54,863	41,727	32,695	34,541	34,234
Inmate bookings & releases	3,993	5,084	6,376	6,800	5,833	5,952	4,982	5,355	5,120	4,119
Search & Rescue Missions	51	48	50	55	38	51	89	83	102	114
Coroner calls	561	688	602	630	555	614	600	436	705	681
Homicide offenses	not available	not available	not available	not available	3	3	-	-	5	6
Assault	not available	not available	not available	not available	195	190	148	252	193	187
Burglary/Theft	not available	not available	not available	not available	588	553	252	1,236	1,401	1,226
Driving Under the Influence	not available	not available	not available	not available	67	67	45	96	89	68
Forgery/Fraud/Bad Checks/Embezzlement	not available	not available	not available	not available	86	50	35	72	52	259
Vandalism	not available	not available	not available	not available	179	150	68	420	400	388

Flathead County
Operating Indicators by Function
Last Ten Fiscal Years

Function	<u>2005</u>	<u>2006</u>	<u>2007</u>	Fiscal Year <u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Drug/Narcotic offenses	not available	not available	not available	not available	112	113	58	264	202	250
Sex Offenses	not available	not available	not available	not available	24	45	20	-	110	121
Other	not available	not available	not available	not available	260	208	154	24	4,694	2,505
(continued)										
Public Works										
Gravel Roads (Miles)	629	621	621	621	620	619	619	619	625	503
Paved Roads (Miles)	384	391	391	392	392	393	394	394	398	325
Number of weed enforcement letters sent	450	510	520	426	769	500	400	550	312	713
Number of onsite inspections for weeds	800	974	1,000	533	686	500	600	658	599	1,106
Junk vehicles retrieved	458	336	295	251	184	160	65	30	18	31
Public Health										
Animals impounded	2,860	2,828	2,975	-	2,399	2,377	2,117	2,300	1,842	1,605
Family planning	3,151	3,415	3,231	3,345	3,416	5,755	8,031	8,100	7,493	7,645
Food Services Licensed	680	687	699	734	731	796	791	814	818	818
Septic Systems Inspected	844	731	611	580	331	250	210	219	234	312
Immunizations given	16,766	15,360	15,454	15,943	13,677	13,191	11,482	11,000	10,256	8,421
Acres of Mosquito Treatment			18	233	384	486	523	525	341	528
Social & Economic										
Yearly meal counts	not available	not available	68,856	69,266	71,857	74,740	74,928	76,451	76,893	85,317
Yearly ride counts	not available	not available	44,622	51,915	64,594	74,037	81,462	91,789	93,833	94,535
Volunteers-RSVP	487	513	513	551	551	498	390	436	493	412
Enrollment in 4-H Program-Youth	533	557	572	565	572	660	1,515	1,498	634	705
Culture & Recreation										
Park reservations per year	71	77	80	82	75	83	95	69	70	100
Number of recreation programs	14	15	15	16	11	18	11	12	13	14
Number of volunteers	125	153	160	165	201	170	180	163	193	129
Library materials checked in per year	391,040	397,275	418,352	441,602	497,594	535,526	515,034	483,416	483,081	485,139
Volunteers hours-Friends of the library	3,041	3,800	3,920	4,116	4,035	4,439	4,882	3,726	3,692	3,730
Solid Waste										
Total Tons deposited in landfill	115,779	125,318	128,523	120,575	102,215	93,133	94,863	92,354	95,277	100,445
Total Tons Recycle	4,813	5,620	3,034	4,064	3,197	3,020	2,994	2,971	1,838	875
Total Gallons Household Hazardous Waste Removed	8,015	18,357	8,864	4,669	3,009	3,386	3,711	4,647	2,860	1,487

Source: Various County departments

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

Function	Fiscal Year			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General government				
Vehicles maintained	12	14	17	18
County buildings maintained	6	6	6	7
Public safety				
Vehicles maintained	69	78	93	112
Buildings	2	2	2	2
Public Works				
Streets (miles)	1,013	1,012	1,012	1,013
Bridges	60	60	60	60
Vehicles maintained (on-road)	79	83	85	86
Equipment maintained (off-road)	66	68	71	72
Buildings	15	15	15	15
Public Health				
Vehicles maintained	10	14	18	22
Buildings maintained	2	2	2	2
Social & Economic Services				
Vehicles maintained	8	10	22	22
Buildings maintained	6	6	6	6
Culture & Recreation				
Number of Parks	70	70	70	70
Park acreage maintained	383	383	383	383
Buildings/shelters maintained	41	41	42	42
Vehicles/equipment maintained	29	29	30	30
Solid Waste				
Green Box Container Sites	12	12	12	12
Vehicles/equipment maintained	16	17	20	21
Buildings maintained	7	7	7	9

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

(continued)

	Fiscal Year				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
18 7	18 7	18 7	22 6	22 6	27 7
114 2	121 3	131 3	143 3	146 3	153 5
1,012 60 92 76 15	1,012 60 94 76 15	1,013 60 96 78 16	1,013 100 104 85 16	1,013 100 124 93 16	828 100 139 95 17
25 2	25 2	26 2	26 3	23 3	24 3
24 6	27 6	27 7	32 7	29 7	29 7
70 383 44 30	70 383 44 30	71 384 44 30	76 600 44 31	73 663 44 29	72 797 48 29
11 22 9	12 23 9	12 24 9	11 24 9	11 24 9	9 24 9

Source: County capital asset records

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SINGLE AUDIT SECTION

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FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Beginning Balance July 1, 2013	Federal Revenue	Match/ Other	Federal Expenditures	Other Expenditures	Ending Balance June 30, 2014
Executive Office of the President									
Direct:									
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G13RM0035A	116,555	\$ -	\$ 48,275	\$ -	\$ 48,275	\$ -	\$ -
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	95.001	G14RM0035A	118,734	-	67,360	-	67,360	-	-
Total Executive Office of the President				\$ -	\$ 115,635	\$ -	\$ 115,635	\$ -	\$ -
U.S. Department of Agriculture									
<i>Passed through the Montana Department of Health and Human Services:</i>									
Food Distribution (Commodities)	10.550	12-22A-A009	12,896	\$ -	\$ 26,062	\$ -	\$ 26,062	\$ -	\$ -
Cash in Lieu of Commodities	10.570	12-22A-A009	19,344	-	33,145	-	33,145	-	-
Women, Infants, and Children (WIC)	10.557	13-07-5-21-008-0	329,345	-	102,394	-	102,394	-	-
Women, Infants, and Children (WIC)	10.557	14-07-5-21-008-0	338,814	-	232,799	-	232,799	-	-
Peer Counseling (WIC)	10.557	13-07-5-21-038-0	22,800	-	7,858	-	7,858	-	-
Peer Counseling (WIC)	10.557	14-07-5-21-008-0	14,060	-	8,111	-	8,111	-	-
Farmers Market Nutrition Program	10.572	14-07-5-21-083-0	1,360	-	1,360	-	1,360	-	-
<i>Passed through the Montana State Auditor's Office:</i>									
Schools and Roads - Grants to States(Forest Reserve Act)	10.665	N/A	N/A	-	1,067,316	-	1,067,316	-	-
Blankenship Road Dust Abatement Project	10.665	12-DG-11011000-046	8,712	-	8,712	-	8,712	-	-
Foy's Community Forest	10.689	12-DG-11010000-032	400,000	-	400,000	312,839	400,000	312,839	-
<i>Passed through the Montana Department of Natural Resources:</i>									
Volunteer and Rural Fire Assistance	10.664	VFA-14-150	7,100	-	7,100	-	7,069	-	31
<i>Passed through the Montana Department of Agriculture:</i>									
Specialty Crop Block Grant-Cherry Tree	10.170	1150389	29,425	4,832	-	-	4,648	-	184
Specialty Crop Block Grant-Cold Hardy Grape	10.170	1250522	44,640	12,770	8,368	-	17,171	-	3,967
Tansy Ragwort Project	10.680	2012-739	13,782	-	4,296	-	4,296	-	-
Total U.S. Department of Agriculture				\$ 17,602	\$ 1,907,521	\$ 312,839	\$ 1,920,941	\$ 312,839	\$ 4,183
U.S. Department of Justice									
Direct:									
Community Oriented Policing Services (COPS)	16.710	2010UMWX0184	209,304	\$ -	\$ 33,898	\$ -	\$ 33,898	\$ -	\$ -
Bureau of Justice Assistance	16.738	2013-DJ-BX-1166	38,750	-	38,750	-	38,750	-	-
National Childrens Alliance	16.758	TT-MT-4T11/3-KALI-MT-S/	10,000	-	10,944	-	10,944	-	-
Bullet Proof Vest	16.607	2012BUBX12064025	7,137	-	3,969	3,969	3,969	3,969	-
Bullet Proof Vest	16.607	2013BUBX13068914	6,758	-	6,154	6,154	6,154	6,154	-
<i>Passed through the Montana Board of Crime Control:</i>									
Crime Control Grant	16.738	12-G01-91562	197,715	-	197,715	396,036	197,715	396,036	-
Internet Crimes Against Children	16.543	2010-MC-CX-K007	220,782	-	4,120	-	4,120	-	-

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Beginning Balance July 1, 2013	Federal Revenue	Match/ Other	Federal Expenditures	Other Expenditures	Ending Balance June 30, 2014
Internet Crimes Against Children	16.543	2013-MC-FX-K025	14,062	-	16,549	-	16,549	-	-
Total U.S. Department of Justice				\$ -	\$ 312,099	\$ 406,159	\$ 312,099	\$ 406,159	\$ -
<u>US Department of Homeland Security</u>									
<i>Passed through MT Department of Military Affairs-Disaster/Emergency:</i>									
Emergency Management Performance	97.042	EMW-2013-EP-00044-S01	78,219	\$ -	\$ 67,290	\$ 67,290	\$ 67,290	\$ 67,290	\$ -
Emergency Management Performance	97.042	EMW-2012-SS-00057-S01	87,922	-	11,122	11,122	11,122	11,122	-
FY11 Homeland Security Grant Program	97.067	EMW-2011-SS-00052	328,500	-	36,920	-	36,920	-	-
War Supplemental Grant (Stonegarden Grant Program)	97.067	EMW2011-SS-00052	145,866	-	121,707	-	121,707	-	-
War Supplemental Grant (Stonegarden Grant Program)	97.067	EMW-2012-SS-0143-S01	125,854	-	39,392	-	39,392	-	-
Office of Emergency Communication Border Interoperability D	97.120	2011-PD-120-0002	3,491,583	-	1,020,490	-	1,020,490	-	-
				-	-	-	-	-	-
otal Office of Domestic Preparedness-Homeland Security				\$ -	\$ 1,296,921	\$ 78,412	\$ 1,296,921	\$ 78,412	\$ -
<u>U.S. Department of Transportation</u>									
<i>Passed through the Montana Department of Transportation:</i>									
Section 5311 Operating Contract	20.509	107054	564,760	\$ -	\$ 564,760	\$ 371,343	\$ 564,760	\$ 371,343	\$ -
Section 5317 New Freedom	20.521	107373	29,560	-	3,424	3,424	3,424	3,424	-
Section 5304 Planning Contract	20.515	106259	28,000	-	4,089	3,879	4,089	3,879	-
and Drunk Driving Prevention Incentive Grants, Occupant	20.600	107272	15,000	-	9,895	-	9,895	-	-
and Drunk Driving Prevention Incentive Grants, Occupant	20.600, 20.601	CTS-106711	15,000	-	2,575	-	2,575	-	-
CTEP-Swan River Road Path	20.205	7867	259,740	-	7,014	1,087	7,014	1,087	-
CTEP-Blacktail Road Path	20.205	7681	233,832	-	29,495	4,572	29,495	4,572	-
Air Quality Equipment	20.205	UPN 6774	271,319	-	234,908	36,411	234,908	36,411	-
Total U.S. Department of Transportation				\$ -	\$ 856,161	\$ 420,716	\$ 856,161	\$ 420,716	\$ -
<u>Department of Commerce</u>									
<i>Passed through the Montana Department of Commerce</i>									
Gateway Community Center Planning	14.228	MT-CDBG-12PL-06	30,000	\$ -	\$ 25,050	\$ 8,770	\$ 25,050	\$ 8,770	\$ -
Intermountain	14.228	MT-CDBG-12PF-01		-	30,799	90,000	30,799	90,000	-
Total Department of Commerce				\$ -	\$ 55,849	\$ 98,770	\$ 55,849	\$ 98,770	\$ -
<u>Department of Interior</u>									
<i>Direct</i>									
Refuge Revenue Sharing	15.659	N/A	40,663	\$ -	\$ 40,663	\$ -	\$ 40,663	\$ -	\$ -
Glacier National Park Coop Agreement	15.944	P12AC30010	861,000	-	550,382	-	550,382	-	-
Glacier National Park Coop Agreement	15.944	P12AC30010	800,000	-	231,903	-	231,903	-	-
Total Department of Interior				\$ -	\$ 822,948	\$ -	\$ 822,948	\$ -	\$ -

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Beginning Balance July 1, 2013	Federal Revenue	Match/ Other	Federal Expenditures	Other Expenditures	Ending Balance June 30, 2014	
General Services of Administration										
<i>Passed through the Montana Secretary of State Office</i>										
HAVA-Help America Vote Act	90.401	NA	\$ 274,425		\$ 7,500	\$ -	\$ -	\$ -	7,500	
Total General Services of Administration					\$ -	\$ 7,500	\$ -	\$ -	\$ 7,500	
Environmental Protection Agency										
<i>Passed through Montana Department of Environmental Quality:</i>										
DEQ-Bigfork Stormwater Project	66.460	210111	200,000	\$ -	\$ 7,540	\$ -	\$ 7,540	\$ -	0	
Air Quality-Performance Partnership	66.605	514003	55,611	-	47,491	8,120	47,491	8,120	-	
Total Environmental Protection Agency					\$ -	\$ 55,031	\$ 8,120	\$ 55,031	\$ 8,120	\$ 0
U.S. Department of Health and Human Services										
<i>Direct:</i>										
Health Center Cluster	93.224	6 H80CS12847-04-06	909,773	\$ -	\$ 593,123	\$ -	\$ 593,123	\$ -	-	
Health Center Cluster	93.224	6 H80CS12847-05-07	1,060,302	-	318,951	-	318,951	-	-	
Public Health Emergency Preparedness (BT)	93.069	14-07-6-11-018-0	108,061	5,131	108,061	-	113,192	-	-	
Title IIIA		12-22A-A009	7,809		7,809	-	7,809	-	-	
Title IIIB	93.044	12-22A-A009	81,972	-	81,972	-	81,972	-	-	
Title IIIC1	93.045	12-22A-A009	122,099	-	122,099	-	122,099	-	-	
Title IIIC2	93.045	12-22A-A009	78,517	-	78,517	-	78,517	-	-	
Title IIID/F	93.043	12-22A-A009	7,889	-	7,889	-	7,889	-	-	
Title IIIE	93.052	12-22A-A009	51,458	-	51,458	-	51,458	-	-	
Ombudsman	93.042	12-22A-A009	-	-	-	-	-	-	-	
Title VII Ombudsman	93.042	12-22A-A009	3,585	-	3,585	-	3,585	-	-	
<i>Passed through the Missoula Aging Services (Area XI Agency on Aging)</i>										
Advocates in Medicare Savings (AIMS)	93.048	N/A	10,704	-	10,704	-	10,704	-	-	
<i>Passed through the Montana Dept of Public Health and Human Services</i>										
Immunization	93.268	13-07-4-31-115-0	30,953	-	15,477	-	15,477	-	-	
Immunization	93.268	14-07-4-31-115-0	30,953	-	18,337	-	18,337	-	-	
Immunization Billing	93.539	14-07-4-31-161-0	11,900	-	10,600	-	10,600	-	-	
Family Planning Services	93.217	13-07-5-11-008-0	223,693	-	233,663	-	233,663	-	-	
MCH (Maternal & Child Health) Services Block Grant	93.994	13-07-5-11-008	5,425	-	5,425	-	5,425	-	-	
Title X Lab	93.217	13-07-5-11-008	12,473	-	12,473	-	12,473	-	-	
PREP	93.092	14-07-5-11-018-0	22,500	-	26,340	-	26,340	-	-	
Montana Tobacco Use Prevention Program	93.283	14-07-3-31-023-0	73,542	-	73,542	-	73,542	-	-	
Developmentally Disabled	93.667	14-145-0600	-	-	44,857	-	44,857	-	-	
Montana Cancer Control Programs	93.283 & 93.991	14-07-3-01-005-0	188,270	-	149,270	11,553	149,270	11,553	-	
PHAB Accreditation	93.524	2013-121215	18,900	-	18,900	-	18,900	-	-	
Performance Measures	93.991	14-07-1-01-101-0	25,000	-	243	-	243	-	-	
HIV Prevention Services	93.940	13-07-4-51-007-0	17,689	-	7,479	-	7,479	-	-	

See Accompanying Notes.

FLATHEAD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Beginning Balance July 1, 2013	Federal Revenue	Match/ Other	Federal Expenditures	Other Expenditures	Ending Balance June 30, 2014
HIV Prevention Services	93.940	14-07-4-51-007-0	13,550	-	6,234	-	6,234	-	-
Healthy Montana Families Project	93.994	14-07-5-01-072-0	80,754	-	80,754	-	80,754	-	-
MCH (Maternal & Child Health) Services Block Grant	93.994	14-07-5-01-015-0	105,132	-	105,132	-	105,132	-	-
Maternal, Infant, and Early Childhood Home Visiting Infrastructure	93.505	13-07-5-31-027-0	139,885	-	43,768	-	43,768	-	-
Maternal, Infant, and Early Childhood Home Visiting	93.505	14-07-5-01-064-0	355,682	-	334,594	-	334,594	-	-
Maternal, Infant, and Early Childhood Home Visiting Safecare	93.505	14-07-5-01-103-0	145,066	-	6,845	-	6,845	-	-
Maternal, Infant, and Early Childhood Home Visiting Expansion	93.505	14-07-5-01-088-0	167,307	-	15,305	-	15,305	-	-
Consortia II	93.117	14-07-4-51-102-0	20,000	-	15,870	-	15,870	-	-
Medicare Improvements for Patients and Providers	93.071	14221030009	7,955	-	5,400	-	5,400	-	-
Buckle Up Montana	20.600	106700	35,000	-	10,209	-	10,209	-	-
Buckle Up Montana	20.600	107254	35,000	-	23,537	-	23,537	-	-
Pregnant & Parent Teens	93.500	1102PROS0178	110,447	-	24,862	-	24,862	-	-
Pregnant & Parent Teens	93.500	1402PROS0226	65,000	-	56,422	-	56,422	-	-
					-	-	-	-	-
<i>Passed through Missoula County</i>					-	-	-	-	-
Consortia III - Ryan White Early Intervention Services	93.918	N/A	4,000	-	2,709	-	2,709	-	-
Consortia III - Ryan White Early Intervention Services	93.918	N/A	4,000	-	1,145	-	1,145	-	-
Total U.S. Department of Health and Human Services				\$ 5,131	\$ 2,733,559	\$ 11,553	\$ 2,738,690	\$ 11,553	\$ -
Corporation for National Service									
<i>Direct:</i>									
Retired and Senior Volunteer Program	94.002	12SRPMT010	141,746	\$ -	\$ 87,229	\$ 29,853	\$ 87,229	\$ 29,853	\$ -
Total Corporation for National Service				\$ -	\$ 87,229	\$ 29,853	\$ 87,229	\$ 29,853	\$ -
Total Federal Assistance				\$ 22,733	\$ 8,250,454	\$ 1,366,422	\$ 8,261,504	\$ 1,366,422	\$ 11,683

See Accompanying Notes.

FLATHEAD COUNTY, MONTANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2014

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Flathead County, Montana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

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

To the Board of County Commissioners
Flathead County, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Flathead County (the County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 10, 2014.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Anderson Zurmuehlen + Co, P.C.

Billings, Montana
December 10, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH *OMB CIRCULAR A-133*

To the Board of County Commissioners
Flathead County, Montana

Report on Compliance for Each Major Federal Program

We have audited Flathead County's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

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 OMB Circular A-133, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Anderson Zurmuehlen + Co, P.C.

Billings, Montana
December 10, 2014

FLATHEAD COUNTY, MONTANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	None
Significant deficiency identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	None

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	None
Significant deficiencies identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	None
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section.510 (a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.665	Schools and Roads – Grant to States
10.689	Community Forest and Open Space Conservation Program
15.944	Border Interoperability Demonstration Project
93.505	Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program

FLATHEAD COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2014

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes

Financial Statement Findings:

None Reported

Federal Award Findings and Questioned Costs:

None Reported

Prior Year Audit Findings:

None Reported