

LOCAL GOVERNMENT SERVICES BUREAU
STATE FINANCIAL SERVICES DIVISION



CONSERVATION DISTRICT AUDITS AND OTHER RESOURCES

Presented by:
Darla Erickson

406-444-9101
LGSPortalRegistration@mt.gov
<http://sfsd.mt.gov/LGSB>

January 2024

1

Learning Outcome



An Overview of Conservation District Financial Reporting & Budgeting

- Department of Administration's Role
- Financial Reporting Requirements and Timelines
- Audits

2

Department of Administration's Role

7-6-611 MCA - Role of Department of Administration

(1) The Department of Administration shall prescribe for all local governments:

- (a) general methods and details of accounting in accordance with generally accepted accounting principles as provided in 2-7-504;
- (b) uniform internal and interim reporting systems as part of the uniform reporting systems provided for in 2-7-503;
- (c) the form of the annual financial report as provided in 2-7-503;
- (d) general methods and details of accounting for the annual financial report as provided in 2-7-513.



(2) Local governments shall file with the DOA:

- (a) an **annual financial report** within 6 months of the fiscal year-end; and,
- (b) an **audit report** within 12 months of the end of the audited period if revenues exceed \$750,000.

3

Timelines and Dates to Remember

Assessment subject to 15-10-420 MCA

- The supervisors of the district shall, on or before the first Monday in July, provide an estimate in writing of the amount of money to be raised by assessment, which is needed for the fiscal year. The mill levy determination should be provided to the County in August.

Budget – Passed by the County by the later of:

- The first Thursday in September after first Tuesday or 30 days after receipt of Certified Taxable Value.
- County Clerk & Recorder certifies levies to the Dept of Revenue on the following Monday.

Annual Financial Report and filing fee form:

- Six months after the end of the fiscal year;
- June 30 fiscal year-end date is due December 31
- December 31 fiscal year-end date is due June 30



Audits

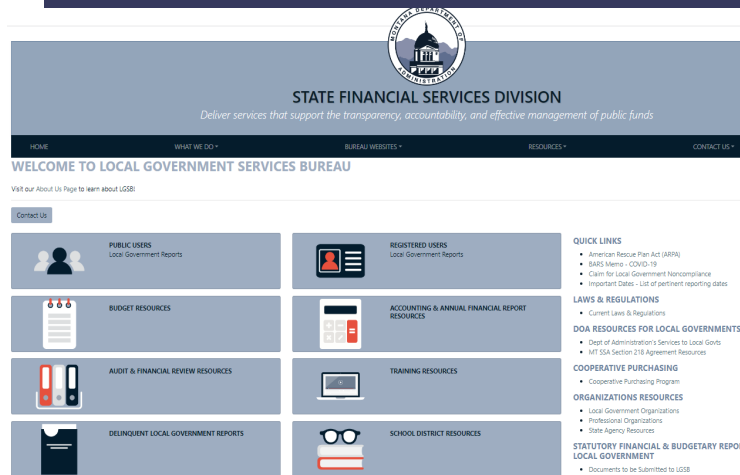
- Federal (Single) Audits are due to LGS by March 31 (for 6/30 FYE) or nine months after the end of the fiscal year.
- Non-Federal Audits due to LGS by June 30 or 12 months after the end of the fiscal year.

Corrective Action Plans for Audit Findings

- If not submitted with the audit - 30 days after receipt of the audit

4

The Local Government Services Bureau website:



<http://sfsd.mt.gov/LGSB>

- For technical assistance and contact information

- Templates:
 - Annual Financial Report
 - Audit Roster & Contracts
 - Special Purpose District Budget and Cash Reconciliation Template

LGSBHelp@mt.gov

5

Fiscal Year-End Checklist

A Year-end Checklist will assist in the review of assets, liabilities and transactions.

Year-end Procedures Checklist could include the following:

Assets:

- Cash and Cash Equivalents Reconciliations
- Receivables/Taxes Receivables
- Inventory at FYE
- Capital Assets
- Due from other governments

Liabilities:

- Short-term Payables
- Long-term Obligations

Other Considerations:

- Revenues - recognition
- Fund Balance/Net Position
- Determination of Audit

The checklist is a reminder of the steps necessary to complete year-end closing adjustments.



6

General Review



Review the Balance Sheet/Trial Balance & Revenue/Expenditure/Expense or Profit & Loss Reports

Basic accounting:

- Asset accounts = debit balance
- Deferred Inflows of Resources accounts = debit balance
- Liability accounts = credit balance
- Deferred Outflows of Resources accounts = credit balance
- Revenue accounts = credit balance
- Expenditure/Expense accounts = debit balance



- All accounts should be reviewed.
- If you see an account with the wrong type of balance, investigate and correct.
- Exceptions include the contra accounts and possibly the investment earnings account if there are significant fair value adjustments.

7



Annual Financial Report Formats

Option 1:

LGSB Special Purpose District (SPD) AFR:
Excel format (Cash basis method)

- Cover page & Filing Fee Form
- Revenues/Receipts & Expenses/ Disbursements
- Cash Balance at end of fiscal year
- Schedule of Assets & Liabilities
 - Capital Assets/Equipment
 - Long-term Debt
 - Proceeds from Debt
 - Federal expenditures

Option 2:

Audit or Software Reports
(Cash or accrual basis)

- Cover page & Filing Fee Form
- Software/QuickBooks Balance Sheet
- Software/QuickBooks Profit & Loss
- Schedule of Assets & Liabilities
 - Capital Assets/Equipment
 - Long-term Debt
 - Proceeds from Debt
 - Federal expenditures

8

Annual
Financial
Report ~
Contact Info &
Filing Fee Form

Submit this form with all
AFR options

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District

Fiscal Year End: 06/30/21
00/00/000

Entity #: 101610
000000

Somewhere Co Conservation District

Entity Name

1515 Somewhere Street

Address

Somewhere MT 59000

City State Zip

Name Correction:

Address Correction: PO Box 1414
Somewhere, MT 59000

The annual financial report must be completed and submitted **within 6 months of your fiscal year end**. If your year end is June 30th, the report is due by December 31st. **Please NOTE:** A monetary penalty may be assessed if the report is not submitted by due

ENTITY CONTACT INFORMATION-REQUIRED

Name: Jane Conservation E-mail: SomewhereCD@gmail.com

Title: District Administrator Phone#: 406-406-4060

CERTIFICATION: I hereby certify that the information provided in this report is true and correct to the best of my knowledge.

Board Member: Joe Farmer-Rancher Date: 7/30/2022

Type or signature: 00/00/00

Title: Board Chairman

DETERMINATION OF FILING FEE

DETERMINATION OF FILING FEE

To determine whether your local government has to pay a filing fee, and if so, the amount of the fee, please complete the following

1. Determine the Total Receipts: Page 3 Line (10)

Line A: \$ 50,000.00

2. If the amount on Line A is \$750,000 or less, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If the amount on Line A is greater than \$750,000, a formula will determine your filing fee from the fee schedule below and place that amount on Line B. If a filing fee is calculated on Line B, your Local government entity will be required to have an audit.

If Line B is greater than \$0, please include a check or warrant made payable to "State"

Part II - Determination of audit requirements with no filing fee

Line A \$ 50,000.00

Debt Proceeds -AFR, Line 15 \$

Total \$ 50,000.00

Audit Required: NO

If the Total is greater than \$750,000, you will need to have an audit, even though you will pay no filing fee.

9

Annual
Financial
Report ~
Transactions

STATE OF MONTANA DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU ANNUAL FINANCIAL REPORT Somewhere County Conservation District				
BARS ACCT #		County records (held by County for District)	All other Entity accounts (checking, savings, CD's,	Total
(1) 101000	Cash Balance at Beginning of Fiscal year	\$ 1,000.00	\$ 109,860.00	\$ 110,860.00
This amount should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Restatement/Prior Period Adjustment on line 19				
Cash Receipts				
(2) 31XXXX to 363XXX	Taxes/Assessments (obtained from County Treasurer's reports)	\$ 6,000.00		\$ 6,000.00
Intergovernmental Revenue by Source				
(4) 33XXXX	Federal: (List all Federal grants and shared revenues received from Federal or State agencies)		\$ 10,000.00	\$ 10,000.00
US Department of Agriculture				
(5) 334XXXX to 335XXXX	State: (List all State grants and shared revenues received from State agencies)		\$ 8,000.00	\$ 8,000.00
DNRC				
(6) 337XXX	Other local revenues, donations and grants: (List Dick and Jane Doe Grant		\$ 10,000.00	\$ 10,000.00
(7) 34XXXX	services)		\$ 10,900.00	\$ 10,900.00
(8) 36XXXX to 382XXXX	above, including sale of assets and insurance recoveries)		\$ 5,000.00	\$ 5,000.00
(9) 37XXXX	Tree Sales		\$ 100.00	\$ 100.00
Interest, Royalty, & Investment Earnings, Gain/(loss) on Sale of Investments				
(10)	Total Cash Receipts (Total Lines 2 through 9)	\$ 6,000.00	\$ 44,000.00	\$ 50,000.00
Cash Disbursements				
(11) 4XXXXX	Current Expenditures	\$ 5,000.00	\$ 26,000.00	\$ 31,000.00
(12) 900-999	Capital Outlay (Any capital asset purchased)		\$ 8,000.00	\$ 8,000.00
(13) 600-699	Debt Service (Principal and Interest paid)		\$ 6,240.00	\$ 6,240.00
(14)	Total Cash Disbursements (Total Lines 11 thru 13)	\$ 5,000.00	\$ 40,240.00	\$ 45,240.00
(20)	Cash Balance at End of Fiscal year	\$ 2,000.00	\$ 113,620.00	\$ 115,620.00
= Line 1 + Line 10 - Line 14 + Line 18 + Line 19				
* Complete Schedule of Assets & Liab section below to balance				
			crosscheck should = 0	\$ -

10

DEPARTMENT OF ADMINISTRATION I
LOCAL GOVERNMENT SERVICES BUREAU

5

Annual Financial Report ~ Assets & Liabilities

(20)	Cash Balance at End of Fiscal year	\$ 2,000.00	\$ 113,620.00	\$ 115,620.00
	= Line 1 + Line 10 - Line 14 + Line 18 + Line 19			
	* Complete Schedule of Assets & Liab section below to balance		crosscheck should = 0	\$ -

Schedule of Assets and Liabilities

Assets

(1a)	101XXX	Cash and Investments Held by the County Treasurer	\$ 2,000.00
(1b)	101XXX to 105XXX	Cash and Investments. (Checking accounts, savings accounts, CD's, money market accounts, investments, etc.)	\$ 113,270.00
(1c)		Petty Cash on Hand	\$ 500.00
(1d)		Add outstanding deposits	\$ 350.00
(1e)		Subtract outstanding checks (enter as a negative)	\$ (500.00)
(1f)		Total of all Cash/Investments Reported (* should total Page 2; Line 20):	\$ 115,620.00

(2) 18XXXX to 189999 **Capital Assets-** Attach Listing or type in space below. This list should include description and cost or value of the asset. Inventory listings for insurance purposes are acceptable. If no capital assets, please put "0" on the line below.

Description	Amount
Land:	\$ 5,000.00
Buildings:	\$ 26,000.00
Machinery/Equipment:	
See attached list:	\$ 190,000.00
Allowance for Depreciation (enter as a negative)	\$ (7,500.00)
Total Capital Assets:	\$ 213,500.00

(3) 23XXXX to 239XXX **All Long-Term Debt Payable** (debts, bonds, notes, contracts, capital leases, etc.)

List below (attach separate list if necessary)

Purpose of Debt	Financial Institution	Outstanding Balance
Loan on building		\$ 18,720.00
Total Long-Term Debt:		\$ 18,720.00

(5) **FEDERAL EXPENDITURES**

During the fiscal year, how much in total did your local government expend in federal awards (federal grants and loans expended?)

Description (From/Source)	Amount
USDA Grant	\$ 10,000.00
Total Federal Expenditures:	\$ 10,000.00

11

Annual Financial Report Filing Fee Form – Audit Required & Filing Fee Due

DETERMINATION OF FILING FEE

To determine whether your local government has to pay a filing fee, and if so, the amount of the fee, please complete the following

1. Determine the Total Receipts: Page 3 Line (10) **Line A:** \$ 980,000.00

2. If the amount on **Line A** is \$750,000 or less, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If the amount on **Line A** is greater than \$750,000, a formula will determine your filing fee from the fee schedule below and place that amount on **Line B**. If a filing fee is calculated on **Line B**, your local government entity will be required to have an audit. **Line B:** \$550

If **Line B** is greater than \$0, please include a check or warrant made payable to "State"

Part II - Determination of audit requirements with no filing fee

Line A	\$ 980,000.00	Audit Required: YES
Debt Proceeds -AFR, Line 15	\$ -	
Total	\$ 980,000.00	

If the Total is greater than \$750,000, you will need to have an audit, even though you will pay no filing fee.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts or inflows of resources of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt not received from state or federal sources.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$750,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

Local Government Annual Filing Fee Schedule		
Annual Resources Exceeds:	Annual Resources Equal to or Less Than	Filing Fee
\$0	\$750,000	\$0
\$750,000	\$1,000,000	\$550
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

12

Audits:

- **Audits:** The audit should be in accordance with GAAP and completed by an approved auditor if revenues exceed \$750,000 in the fiscal year.
- A single (federal) audit should be performed when federal expenditures exceed \$750,000.

Audit

The Audit must be completed and submitted to the Department of Administration for review within 1 year from the close of the last fiscal year covered by the audit (9 months for single audit)

- Audit contract must be approved by LGSB
- Submit the audit through the LGSB Online Portal in PDF format
- Approved audits will be posted to Montana Data Portal for Transparency in Government

Audit Firms

A roster of approved independent auditors is located on the LGSB website.

- Audit contracts are available on the LGSB website
- The audit contract should be completed by the district and auditor.
- The contract should then be sent to the LGSB for approval
- The auditor should not begin any audit work until the contract is approved by LGSB

13



Next Steps to Take When an Audit is Required

Selecting an Auditor from the Approved Audit Roster:

Auditor Roster

In accordance with MCA 2-7-506, the Local Government Services maintains a list of independent auditors that are authorized to conduct audits of local government entities in compliance with provisions of Montana's Single Audit Act. When local governments require services of an independent auditor in order to comply with their statutory requirements, they must select a firm from the Auditor Roster.

Auditor Roster

Department of Administration - Local Government Services Bureau
Roster of Independent Auditors Authorized to Conduct Audits of
Montana Local Governments for State Fiscal Year of 2024
As of January 17, 2024

Audit Contract:

DEPARTMENT OF ADMINISTRATION STANDARD AUDIT CONTRACT

This Contract is made this 17th day of January, by and among

Area's Best Audit Firm, CPA

Certified Public Accountant
("Contractor")

Somewhere Conservation District

Governmental Entity
("Entity")

and the Montana Department of Administration, Local Government Services ("State"), acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. The State's mailing address, phone number, and e-mail address are PO Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.

1. **Effective Date:** This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval. If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.
2. **Audit Period and Payment:** This contract covers the following audit period(s):
July 1, 2023, to June 30, 2024.

14

How to Work with Your Auditor



Be Prepared:

- Know whether you need a federal program audit (Single Audit) – or not
- Complete your Fiscal Year-end Closing
- Complete your Annual Financial Report
- Have all supporting documentation ready
- Designate an individual who possesses skill, knowledge, or experience and understands the services offered by the District.



- There is a direct link between the condition of financial records, the preparedness of the entity personnel, and the cost of an audit.
- Schedule your audit early! You will have a better chance that your audit can be scheduled at your convenience and for timely issuance.
- Auditors must maintain Independence. Your auditor can't provide certain services that would create a threat to their independence.

15



Independent Auditor's Report = Opinion(s)

- Unmodified equals a Clean Opinion; The Financial Statements are presented fairly in all material aspects.
- Qualified opinion: The auditor indicates the financial statements are presented fairly in all material responses, except for one or more items that are detailed in the report.
- Adverse opinion: The auditor indicates that the financial statements contain misstatements that are both material and pervasive to the financial statements.
- Disclaimer of opinion: The auditor indicates that he/she was unable to obtain sufficient appropriate audit evidence on which to base an opinion.

16

The 4 C's in Audit Findings include standards such as laws, rules, regulations, policies, or procedures.



- Criteria is the standard or benchmark against which performance is compared or evaluated:
 - Compliance
 - Internal Controls
- Condition is the description of the specific situation that is considered to constitute an internal control deficiency or instance of noncompliance. How the actual performance failed to meet the benchmark.
- Cause is the reason the deficiency or noncompliance occurred.
- Conclusion is the effect or potential effect that resulted or could result.

17

A Corrective Action Plan (or CAP) is required when you have audit findings.

Your Corrective Action Plan should address the audit findings or recommendations and include the four W's.

- Why did the deficiency occur?
- What is being done to correct the deficiency?
- Who is responsible for correcting the deficiency?
- When will the corrective measures be implemented?



The CAP can be submitted with the audit or submitted to LGSB within 30 days of receipt of the audit from the auditor.

If the audit is a federal audit, the CAP must be submitted with the audit.

18

Corrective Action Plans or CAPS

CAP Timeline:

- Day 1: The Local Government receives the audit report from their auditor.
- Within 30 days: The Local Government submits CAP outlining corrective measures to DOA with the audit report with within 30 days of receipt of the audit.
- Within 30 days of receipt of the CAP: LGSB will review the CAP and shall notify the entity of acceptance, if additional information is required or non-acceptance of the CAP.
- Within 30 days of the non-acceptance of the CAP: LGSB will schedule a conference with the Local Government to discuss corrective measures.
- In reviewing a CAP, our goal is to work with you to eliminate repeat audit findings, especially significant findings.
- LGSB may not accept a CAP if it doesn't appear to address or correct the findings.
- LGSB can provide technical assistance on corrective measures.
- The best proof of implementation of a CAP is a finding that isn't repeated on the next year's audit.

19

Other Resources:

Conservations Districts aren't required to submit a budget to LGSB

Prepare a budget for the following reasons:

- The budget allows you to determine how much money is available to operate your district.
- Allows your taxpayers to know what functions your entity provides and how your entity is functioning.
- It contributes to the development of future spending plans whether it is for everyday operations or for a capital improvement plan.



20

Cash Reconciliation



Example of the Reconciliation template available on LGSB website

Key:
Input information into yellow cells,
blue cells contain formulas

FISCAL YEAR 2021 MONTHLY CASH RECONCILIATIONS													
Jan 1, 2021 - Dec 31, 2021													
Special Purpose District: Dry Plains Conservation District													
	Prior year ending cash balance:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	ANNUAL REVENUES:
REVENUES/RECEIPTS:	January	February	March	April	May	June	July	August	September	October	November	December	
TOTAL REVENUES:	\$4,417.49	\$10,311.63	\$91,980.17	\$24,438.89	\$232,192.08	\$51,486.42	\$13,701.78	\$2,484.52	\$700.90	\$2,942.80	\$411,330.68	\$104,460.91	\$950,448.27
EXPENSES/DISBURSEMENTS:													ANNUAL EXPENSES:
Salaries and benefits	\$13,121.64	\$13,358.27	\$16,763.57	\$24,697.38	\$13,166.34	\$41,148.62	\$14,005.68	\$25,842.46	\$38,047.32	\$23,061.69	\$11,723.78	\$22,380.07	\$257,946.02
Fixed Costs (Utilities/Leasing/contract)	\$106.63	\$111.94	\$12,234.91	\$1,088.53	\$1,594.35	\$5,636.46	\$8,947.23	\$6,794.04	\$4,244.43	\$43.71	\$12.28	\$12.28	\$43,872.27
Expenditures by public works	\$5,728.08	\$4,387.40	\$70,846.24	\$26,873.58	\$14,281.72	\$23,052.72	\$12,005.56	\$14,312.68	\$19,323.67	\$19,323.67	\$5,140.71	\$5,140.71	\$287,936.71
Expenditures by administration	\$1,365.18	\$1,322.72	\$347.49	\$1,322.72	\$1,322.72	\$2,724.42	\$7,364.26	\$6,751.01	\$3,111.74	\$6,751.01	\$1,166.21	\$1,166.21	\$19,400.19
Expenditures by pumps	\$120.08				\$5,553.00	\$6,303.24	\$6,700.00	\$6,700.00	\$1,166.21	\$1,166.21	\$1,166.21	\$1,166.21	\$24,700.13
Expenditures in Reserve Accounts				\$7,500.00		\$11,412.80	\$3,750.00	\$10,675.00			\$12,851.52	\$14,113.30	\$60,282.62
Capital Outlay (Asset purchases)													\$0.00
Debt Service (Principal/Interest paid)													\$0.00
Other Expenditures/Expenses	\$5,380.77	\$7,599.04		\$5,243.30	\$8,500.53	\$7,217.30	\$5,029.30				\$46,571.18	\$4,087.75	\$180,441.23
TOTAL DISBURSEMENTS:	\$25,723.75	\$26,032.20	\$89,644.37	\$78,195.91	\$47,544.54	\$88,562.15	\$49,979.86	\$77,402.34	\$45,610.06	\$44,639.08	\$97,853.27	\$48,502.09	\$704,729.52
Difference: Revenues less Expenses:	(\$21,306.26)	(\$15,720.57)	\$2,335.80	(\$53,757.02)	\$189,607.54	(\$37,075.73)	(\$36,278.08)	(\$69,917.82)	(\$44,909.16)	(\$41,696.28)	\$318,477.41	\$55,958.82	\$245,718.75
ENDING CASH BALANCE:	\$707,001.96	\$691,281.39	\$693,612.19	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
COUNTY/BANK/INVESTMENT ACCOUNT CASH RECONCILIATION:													ENDING CASH BALANCE:
Cash balances held at County:	\$728,308.22	\$707,001.96	\$691,281.39	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
Checking account balances:													\$60,000.00
Savings account balances:													\$0.00
Investment balances:													\$0.00
Transfer in:													\$0.00
Disbursements:													\$0.00
Deposits:													\$0.00
Ending checks - enter as negative:	(\$21,306.26)	(\$15,720.57)	(\$53,757.02)	(\$53,757.02)	(\$37,075.73)	(\$36,278.08)	(\$69,917.82)	(\$44,909.16)	(\$41,696.28)	(\$4,014.82)	(\$4,014.82)	(\$4,014.82)	(\$4,014.82)
Total Cash Account Balances:	\$707,001.96	\$691,281.39	\$693,612.19	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
BALANCE CHECK: Monthly Ending Cash (beginning cash plus revenues less expenses) compared to total cash accounts:	\$0.00	\$0.00	(\$2,335.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$27.00	(\$27.00)
Should be zero													

23

Budget vs. Actual and Cash Reconciliation Template

FISCAL YEAR 2021 MONTHLY CASH RECONCILIATIONS													
Jan 1, 2021 - Dec 31, 2021													
Special Purpose District: Dry Plains Conservation District													
	Prior year ending cash balance:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	Prior month ending cash:	ANNUAL REVENUES:
REVENUES/RECEIPTS:	January	February	March	April	May	June	July	August	September	October	November	December	
TOTAL REVENUES:	\$4,417.49	\$10,311.63	\$91,980.17	\$24,438.89	\$232,192.08	\$51,486.42	\$13,701.78	\$2,484.52	\$700.90	\$2,942.80	\$411,330.68	\$104,460.91	\$950,448.27
EXPENSES/DISBURSEMENTS:													ANNUAL EXPENSES:
Salaries and benefits	\$13,121.64	\$13,358.27	\$16,763.57	\$24,697.38	\$13,166.34	\$41,148.62	\$14,005.68	\$25,842.46	\$38,047.32	\$23,061.69	\$11,723.78	\$22,380.07	\$257,946.02
Fixed Costs (Utilities/Leasing/contract)	\$106.63	\$111.94	\$12,234.91	\$1,088.53	\$1,594.35	\$5,636.46	\$8,947.23	\$6,794.04	\$4,244.43	\$43.71	\$12.28	\$12.28	\$43,872.27
Expenditures by public works	\$5,728.08	\$4,387.40	\$70,846.24	\$26,873.58	\$14,281.72	\$23,052.72	\$12,005.56	\$14,312.68	\$19,323.67	\$19,323.67	\$5,140.71	\$5,140.71	\$287,936.71
Expenditures by administration	\$1,365.18	\$1,322.72	\$347.49	\$1,322.72	\$1,322.72	\$2,724.42	\$7,364.26	\$6,751.01	\$3,111.74	\$6,751.01	\$1,166.21	\$1,166.21	\$19,400.19
Expenditures by pumps	\$120.08				\$5,553.00	\$6,303.24	\$6,700.00	\$6,700.00	\$1,166.21	\$1,166.21	\$1,166.21	\$1,166.21	\$24,700.13
Expenditures in Reserve Accounts				\$7,500.00		\$11,412.80	\$3,750.00	\$10,675.00			\$12,851.52	\$14,113.30	\$60,282.62
Capital Outlay (Asset purchases)													\$0.00
Debt Service (Principal/Interest paid)													\$0.00
Other Expenditures/Expenses	\$5,380.77	\$7,599.04		\$5,243.30	\$8,500.53	\$7,217.30	\$5,029.30				\$46,571.18	\$4,087.75	\$180,441.23
TOTAL DISBURSEMENTS:	\$25,723.75	\$26,032.20	\$89,644.37	\$78,195.91	\$47,544.54	\$88,562.15	\$49,979.86	\$77,402.34	\$45,610.06	\$44,639.08	\$97,853.27	\$48,502.09	\$704,729.52
Difference: Revenues less Expenses:	(\$21,306.26)	(\$15,720.57)	\$2,335.80	(\$53,757.02)	\$189,607.54	(\$37,075.73)	(\$36,278.08)	(\$69,917.82)	(\$44,909.16)	(\$41,696.28)	\$318,477.41	\$55,958.82	\$245,718.75
ENDING CASH BALANCE:	\$707,001.96	\$691,281.39	\$693,612.19	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
COUNTY/BANK/INVESTMENT ACCOUNT CASH RECONCILIATION:													ENDING CASH BALANCE:
Cash balances held at County:	\$728,308.22	\$707,001.96	\$691,281.39	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
Checking account balances:													\$60,000.00
Savings account balances:													\$0.00
Investment balances:													\$0.00
Transfer in:													\$0.00
Disbursements:													\$0.00
Deposits:													\$0.00
Ending checks - enter as negative:	(\$21,306.26)	(\$15,720.57)	(\$53,757.02)	(\$53,757.02)	(\$37,075.73)	(\$36,278.08)	(\$69,917.82)	(\$44,909.16)	(\$41,696.28)	(\$4,014.82)	(\$4,014.82)	(\$4,014.82)	(\$4,014.82)
Total Cash Account Balances:	\$707,001.96	\$691,281.39	\$693,612.19	\$639,860.17	\$829,467.81	\$792,392.08	\$756,114.00	\$686,196.18	\$641,287.02	\$599,590.74	\$918,068.15	\$974,026.97	\$974,026.97
BALANCE CHECK: Monthly Ending Cash (beginning cash plus revenues less expenses) compared to total cash accounts:	\$0.00	\$0.00	(\$2,335.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$27.00	(\$27.00)
Should be zero													

Fiscal Year Budget and Budget-to-Actual													
Jan 1, 2021 - Dec 31, 2021													
Special Purpose District: Dry Plains Conservation District													
		Enter prior year beginning cash	Prior Year ending cash with auto bill. Should equal last line item.	Prior Year ending cash with auto bill. Should equal last line item.									
		\$ 728,308.22	\$ 728,308.22	\$ 728,308.22									
PRIOR YEAR BUDGET	PRIOR YEAR ACTUALS	CURRENT YEAR BUDGET	CURRENT YEAR ACTUALS	CURRENT YEAR DIFFERENCE:	BUDGET NOTES:								
REVENUES/RECEIPTS:													
Fees Received from County	\$ 728,308.22	\$ 743,904.92	\$ 687,933.50	(\$13,304.68)									
Taxes received from private property			\$ 5,068.00	\$4,025.89									
Charged for Services			\$ -	\$0.00									
Federal/State/Donor Revenues			\$ 46,166.73	\$45,166.73									
State Grants/Donor Revenues													
Donations			\$ 17,943.80	\$18,743.80									
Miscellaneous Revenue		\$ 12,128.00											
Interest/Investment Earnings		\$ 8,943.53	\$ 9,363.11	\$5,968.40									
Proceeds from Debt			\$ -	\$0.00									
TOTAL REVENUES:		\$ -	\$ 728,308.22	\$ 762,382.67	\$ 950,448.27	\$188,065.60							
EXPENSES/DISBURSEMENTS:													
Salaries and benefits	\$ 230,580.93	\$ 216,100.00	\$ 257,946.02	(\$41,846.02)	Increased lower in the year so had more wages								
Fixed Costs (Utilities/heating/contract)	\$ 30,897.33	\$ 28,000.00	\$ 43,872.27	(\$13,872.27)	on pumps lower because of hot/dry weather								
Expenditures by public works	\$ 125,900.00	\$ 125,900.00	\$ 107,336.71	\$18,563.29									
Expenditures by administration	\$ 35,700.00	\$ 35,700.00	\$ 44,400.00	\$ 8,700.00									
Expenditures by pumps	\$ 48,000.00	\$ 48,000.00	\$ 24,700.75	\$23,299.25									
Expenditures in Reserve Accounts	\$ 216,399.00	\$ 216,399.00	\$ 60,523.42	\$155,875.58									
Capital Outlay (asset purchases)			\$0.00										
Debt Service (Principal/Interest paid)			\$0.00										
Other Expenditures/Expenses	\$ 466,811.97	\$ 5,000.00	\$ 10,443.23	(\$85,441.23)									
TOTAL DISBURSEMENTS:		\$ -	\$ 728,308.22	\$ 690,099.00	\$ 704,729.52	(\$14,830.52) Negative expense exceeded the budgeted amount							
Difference: Revenues less Expenses:		\$0.00	\$0.00	\$72,283.67	\$245,718.75								
(Negative number are not sufficient to cover project costs)													
		\$ 728,308.22	\$ 800,591.89	\$ 874,026.97									
Prior Year Ending Cash Balance:													
Current Year Projected Ending Cash													
Current Year Actual Ending Cash													

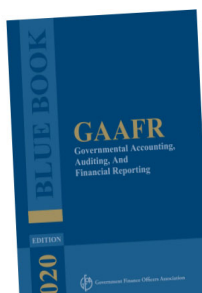
Annual Financial Report

STATE OF MONTANA DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU ANNUAL FINANCIAL REPORT Special Purpose District 0				
SARS ACCT #	County records (held by County for District)	Entity accounts (received by SARS, CTS, etc.)	Total	
(1) 101000				
Cash Balance at Beginning of Fiscal Year This amount should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Reconciliation/Period Adjustment on line 10.				
(2) 200000				
Taxes/Assessments (obtained from County Treasurer's report)				
(3) 320000				
Licenses and Permits (Fees charged for licenses or permits)				
(4) 330000				
Intergovernmental Revenue by Source Federal: (List all Federal grants and shared revenues received from Federal or State agencies)				
(5) 334000				
State: (List all State grants and shared revenues received from State agencies)				
(6) 337000				
(List)				
(7) 340000				
charges for services				
(8) 350000				
Identified above, including sale of assets and insurance recoveries				
(9) 370000				
Interest, Royalty, Dividend, Earnings, Gain/Loss on Sale of Investments				
(10) 400000				
Total Cash Receipts (Total Lines 2 through 9)				
(11) 400000				
Cash Disbursements				
(12) 800 899				
Capital Outlay (New capital asset purchased)				
(13) 800 899				
Debt Service (Principal and Interest paid)				
(14) 800 899				
Total Cash Disbursements (Total Lines 11 thru 13)				

Fiscal Year Budget and Budget-to-Actual July 1, 20xx - June 30, 20xx					
Special Purpose District:					
Enter prior year beginning cash		Prior Year ending cash will auto fill. Should manual adjustments		Prior Year ending cash will auto fill. Should manual adjustments	
\$ -		\$ -		\$ -	
PRIOR YEAR BUDGET	PRIOR YEAR ACTUALS	CURRENT YEAR BUDGET	CURRENT YEAR ACTUALS	DIFFERENCE	BUDGET NOTES
REVENUES/RECEIPTS:					
Taxes Received from County			\$ -	\$0.00	
Licenses and Permits			\$ -	\$0.00	
Charges for Services			\$ -	\$0.00	
Federal Grants (Shared Revenues)			\$ -	\$0.00	
State Grants (Shared Revenues)			\$ -	\$0.00	
Donations			\$ -	\$0.00	
Miscellaneous Revenues			\$ -	\$0.00	
Interest/Investment Earnings			\$ -	\$0.00	
Proceeds from Debt			\$ -	\$0.00	
TOTAL REVENUES:	\$ -	\$ -	\$ -	\$0.00	
EXPENSES/DISBURSEMENTS:					
Salaries and Benefits			\$ -	\$0.00	
Fixed Costs (Utilities/Insurance/Contract)			\$ -	\$0.00	
Expenditures by category			\$ -	\$0.00	
Expenditures by category			\$ -	\$0.00	
Expenditures by category			\$ -	\$0.00	
Capital Outlay (Asset purchased)			\$ -	\$0.00	
Debt Service (Principal/Interest paid)			\$ -	\$0.00	
Other Expenditures/Expenses			\$ -	\$0.00	
TOTAL DISBURSEMENTS:	\$ -	\$ -	\$ -	\$ -	If negative, separate amount
Difference: Revenues less Expenses					
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(If negative, interest is not sufficient to cover principal costs)					
\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Ending Cash Balance	Current Year Projected Ending Cash	Current Year Actual Ending Cash			

25

Resources



Publications Listing

- Governmental Accounting, Auditing, and Financial Reporting
- Financial Management and Budgeting
- Capital Finance and Debt Administration
- Public Retirement and Benefits Administration
- Treasury and Investment Management

<http://www.gfoa.org/publications>

Local Government Services Website has information:
<http://sfdsd.mt.gov/LGSE>

Local Government Center
<http://www.msulocalgov.org>

Government Finance Officers Association (GFOA)
www.gfoa.org

Book titled: Evaluating Internal Controls – A
Local Government Manager's Guide by
Stephen Gauthier

Montana Association of Counties
www.mt.counties.org

26

The LGSB website includes resources to assist with your accounting & the year-end reporting process.

The following tools are available:

- Reporting forms & templates
 - AFR
 - Budget
- BARS Chart of Accounts
- LGS Portal
 - Report submission
 - Transparency website
- Audit Contract
- Roster of Approved Auditors









Website link:

<http://sfdsd.mt.gov/LGSB>

WELCOME TO LOCAL GOVERNMENT SERVICES BUREAU

Visit our About Us Page to learn about LGSB!

Contact Us



 <p>PUBLIC USERS Local Government Reports</p>	 <p>REGISTERED USERS Local Government Reports</p>
 <p>BUDGET RESOURCES</p>	 <p>ACCOUNTING & ANNUAL FINANCIAL REPORT RESOURCES</p>
 <p>AUDIT & FINANCIAL REVIEW RESOURCES</p>	 <p>TRAINING RESOURCES</p>
 <p>DELINQUENT LOCAL GOVERNMENT REPORTS</p>	 <p>SCHOOL DISTRICT RESOURCES</p>

27



Transparency in Local Gov't WEBSITE: <http://sfdsd.mt.gov/LGSB>



STEP 1	<p>Click on Public Viewer</p> <p>New LGS Local Government Entity Portal!</p> <p>By law, local government entities must file their annual financial reports, budgets, and audit reports with the Local Government Services Bureau. In order to improve efficiencies, the LGSB has implemented a new way to receive and share this information.</p> <div>   </div>	STEP 3	<p>Click on Document Type to be viewed</p> <p>Public Information</p> <p>Annual Financial Reports Budgets and Financial Reports Audit Agency Audit Findings</p>																																				
STEP 2	<p>Click on Enter the Portal</p> <p>STATE FINANCIAL DIVISION</p> <p>TRANSPARENCY IN LOCAL GOVERNMENT</p> <p>View Local Government Reports Online!</p> <p>The Bullock Administration is committed to the transparency of government operations so that Montanans have greater access to how their tax dollars are being spent. We are expanding these efforts by encouraging local governments to be more transparent and accountable, to provide residents having the same access.</p> <p>By law, local governments must file their annual financial reports, budgets, and audit reports with the Department of Administration. As local governments begin filing these reports electronically, this information will be available online for the public to view. Accountability for our citizens helps ensure that we are providing efficient and effective government services.</p>	STEP 4	<p>Scroll through reports</p> <p>Budgets</p> <table border="1"> <thead> <tr> <th>Rec'd Date</th> <th>LGE</th> <th>LGE #</th> <th>FY</th> </tr> </thead> <tbody> <tr> <td>9/21/2016</td> <td>Anaconda-Deer Lodge County</td> <td>011201</td> <td>FY2017</td> </tr> <tr> <td>10/4/2016</td> <td>Big Horn County</td> <td>010201</td> <td>FY2017</td> </tr> <tr> <td>9/15/2016</td> <td>Blaine County</td> <td>010301</td> <td>FY2017</td> </tr> <tr> <td>10/4/2016</td> <td>Butte-Silver Bow County</td> <td>014701</td> <td>FY2017</td> </tr> <tr> <td>9/27/2016</td> <td>Carbon County</td> <td>010501</td> <td>FY2017</td> </tr> <tr> <td>10/4/2016</td> <td>Carter County</td> <td>010601</td> <td>FY2017</td> </tr> <tr> <td>9/25/2016</td> <td>Cascade County</td> <td>010701</td> <td>FY2017</td> </tr> <tr> <td>9/21/2016</td> <td>Chouteau County</td> <td>010801</td> <td>FY2017</td> </tr> </tbody> </table>	Rec'd Date	LGE	LGE #	FY	9/21/2016	Anaconda-Deer Lodge County	011201	FY2017	10/4/2016	Big Horn County	010201	FY2017	9/15/2016	Blaine County	010301	FY2017	10/4/2016	Butte-Silver Bow County	014701	FY2017	9/27/2016	Carbon County	010501	FY2017	10/4/2016	Carter County	010601	FY2017	9/25/2016	Cascade County	010701	FY2017	9/21/2016	Chouteau County	010801	FY2017
Rec'd Date	LGE	LGE #	FY																																				
9/21/2016	Anaconda-Deer Lodge County	011201	FY2017																																				
10/4/2016	Big Horn County	010201	FY2017																																				
9/15/2016	Blaine County	010301	FY2017																																				
10/4/2016	Butte-Silver Bow County	014701	FY2017																																				
9/27/2016	Carbon County	010501	FY2017																																				
10/4/2016	Carter County	010601	FY2017																																				
9/25/2016	Cascade County	010701	FY2017																																				
9/21/2016	Chouteau County	010801	FY2017																																				

28

Local Government Services Bureau Contact Information:

- **Website Address:** <https://sfdsd.mt.gov/LGSB>
- **General Email:** LGSBHelp@mt.gov
- **Phone:** 406-444-9101



29

MONTANA

Local Government Services Bureau Regional Assistance Contact Information:

Region 1:
Aaron Birkeland
406-444-9105
Aaron.Birkeland@mt.gov

Region 2:
Trevor Henry
406-444-7354
Trevor.Henry@mt.gov

Region 3:
Kari Powles
406-444-1238
kari.powles2@mt.gov

Region 4:
Jessica Seavey
406-444-9102
Jessica.Seavey2@mt.gov

30



31