

CONSERVATION DISTRICT ACCOUNTING, BUDGETING & MILL LEVIES

LOCAL GOVERNMENT SERVICES BUREAU

DARLA ERICKSON ACCOUNTING & REPORTING MANAGER

406-444-9101 LGSPortalRegistration@mt.gov sfsd.mt.gov/LGSB March 2022

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Learning Outcome



An Overview of Conservation District Financial Reporting & Budgeting

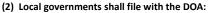
- Department of Administration's
- Financial Reporting Requirements and Timelines
- · Mill Levies and Budgets
- · Annual Financial Reporting

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.



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



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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:

- 6 months after 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.
- Non-Federal Audits due to LGS by June 30.

Corrective Action Plans for Audit Findings

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



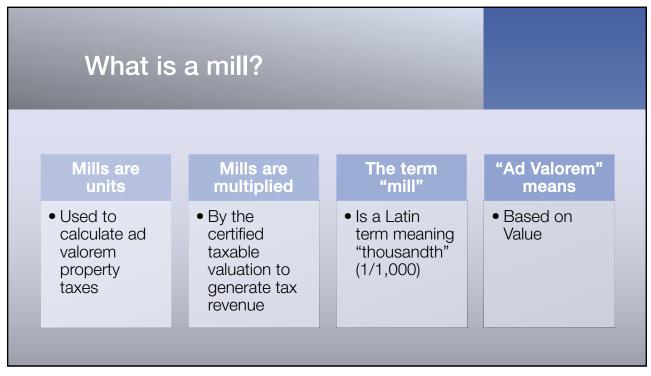


BARS Chart of Accounts

- The <u>BARS Chart of Accounts</u> is the framework of governmental accounting systems
 - It is the <u>uniform system</u> for Local Governments in Montana.
 - Provides information needed for administrative & reporting purposes;
 - Offers flexibility to select accounts as entity size and management dictates; and
 - Allows for comparisons of financial information.
 - ✓ Fund numbers are 4 digits
 - ✓ Balance sheet, revenue & expenditure/expense accounts are 6 digits
 - ✓ Object codes to further classify expenditures/expenses are 3 digits.
 - Chart of Accounts & BARS Updates are located on the LGS website
 - http://sfsd.mt.gov/LGSB/Accounting-Annual-Financial



Mill Levies			
	Enter amounts in	MONTANA Department of	MONTANA Form AB-72T
	yellow cells	2021 Certified Taxable Valuation Informa	Rev. 7-21
Inter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's orm Line 17)		Certified values are now available online at property.mt	
dd: Current year inflation adjustment @ 0.82%		Certified values are now available driffie at property and	.2007100
ubtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2		1. 2021 Total Market Value ¹	\$ 18,200,000
roperty, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		2. 2021 Total Taxable Value ² 3. 2021 Taxable Value of Newly Taxable Property	\$ 8,000,000 \$ 210,000
djusted ad valorem tax revenue		4. 2021 Taxable Value less incremental Taxable Value 5. 2021 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2).	\$ 8,000,000
NTERING TAXABLE VALUES		6. TIF Districts Tax Increment Current Taxable Base Taxable District Name Value Value	Incremental
nter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation formation form, line # 2		District Name Value Value	Value
ubtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) -		Total Incremental	Value \$ Date 7/29/2021
om Department of Revenue Certified Taxable Valuation Information form, line # 6		Market value does not include class 1 and class 2 value	772772022
nter as negative)		Taxable value is calculated after abatements have been applied. This value is the taxable value less total incremental value of all tax incremental value.	nt financing districts
axable value per mill (after adjustment for removal of TIF per mill incremental district alue)		The taxable value of class 1 and class 2 is included in the taxable value totals	
ubtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified		For Information Purposes Only 021 taxable value of centrally assessed property having a market value of \$1 ransferred to a different ownership in compliance with 15-10-202(2), MCA.	I million or more, which has
axable Valuation Information form, line #3 (enter as negative)		Value Included in "newly taxable" property Total value exclusive of "newly taxable" property	5
ubtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from epartment of Revenue Certified Taxable Valuation Information form, line # 5		Tote pecial district resolutions <u>must be delivered to the department</u> by the firstTl September, 09,09,2021, or within 30 calendar days after the date on this fo	
inter as negative)		the county clerk and recorder must provide mill levies for each taxing jurisdic	tion to the department by the
diusted Taxable value per mill		econd Monday in September, 09/13/2021, or within 30 calendar days after to 15/11/10, 14/CA	he date on this form 15-10-





TYPES OF MILL LEVIES FOR CONSERVATION DISTRICTS

Non-Voted Regular& Special Assessment

15-10-420, MCA and 76-15-515 MCA, and 76-15-516(3) MCA

Mills authorized to be levied without a vote

- Unrestricted
- Determined annually by completing the Determination of Tax Revenues and Mill Levy Limitation form
- Funding source for statutes that say "Subject to 15-10-420..."

Voted/Special Administrative Assessment

15-10-425, MCA and 76-15-531, MCA

Must adopt resolution to place question on ballot

- Restricted by purpose and not subject to 15-10-420
- ➤ Non-mill-levy revenue question;
 - 1) the specific purpose
 - 2) the rate of the assessment
 - the amount of money anticipated to be raised by the assessment

Permissive

Mills authorized to be levied without a vote and not subject to 15-10-420

- Restricted by purpose
- Examples, 15-10-420(9)(a)(i) through (iv), MCA;
 - · judgment levy
 - levy to repay protested taxes
 - emergency levy
 - group benefit levy

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Terms used in the mill levy determination form:

Ad Valorem Tax Revenue

 Property Tax Revenue collected on real, personal, mobile homes, centrally assessed

Ad Valorem Tax Revenue actually assessed

 The amount of tax revenue that was assessed as calculated by the mill levy determination form

Certified Taxable Valuation

 Provided by the Department of Revenue around the first Monday in August. This is the valuation of property within a selected taxing authority necessary to calculate the mill levies.

Newly Taxable Property

 New property added to the tax rolls for the year. This will generate "new" tax revenue for the district.

Terms used when calculating the mill levy cont.

Current Year Authorized Levy

 The amount of mills you can levy in the year to generate the current year calculated ad valorem tax revenue. This does not include voted or permissive mills

Value per Mill

• This is the amount of revenue that will be generated per mill. It is calculated by dividing the Certified Taxable Valuation by 1,000 (or moving the decimal place three places to the left).

Carry-forward mills

 The Mills that were authorized to be levied in the prior year but were not levied. They can be levied in a subsequent year if the current year amount that was actually assessed was used on the mill levy determination form.

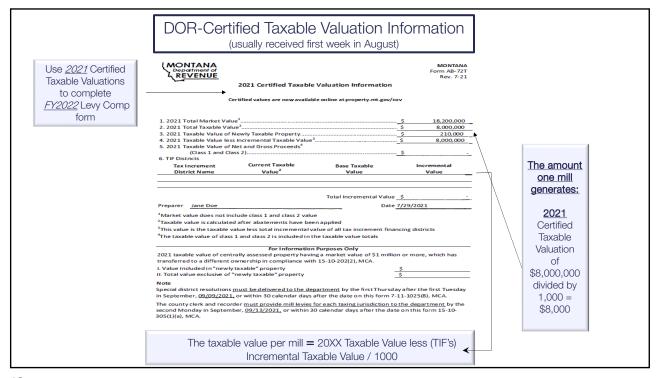
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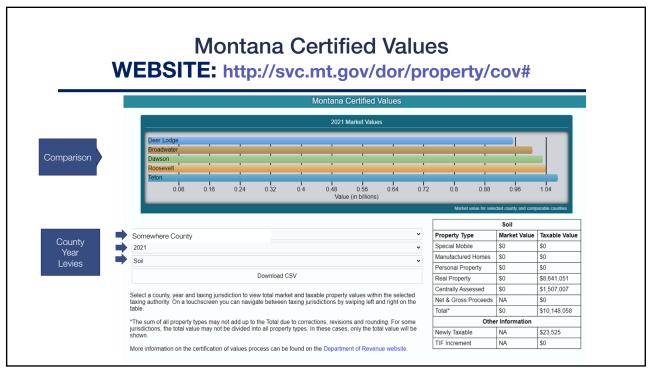
MILL LEVY FORMS

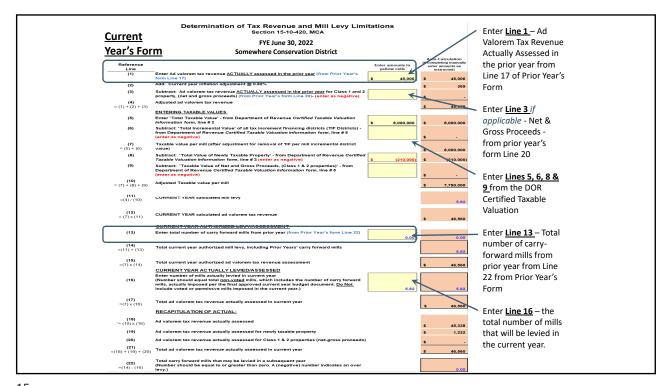
Documents you will need to complete the mill levy determination form:

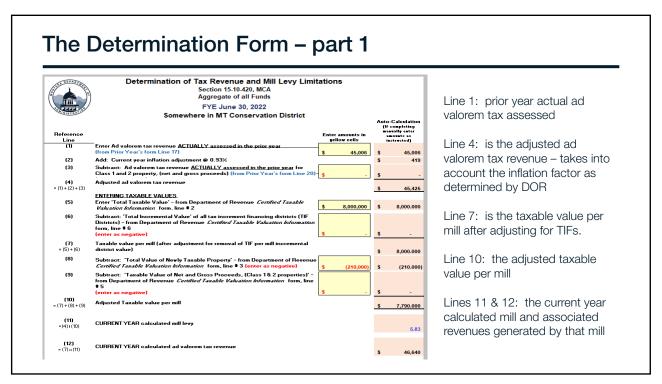
- ☐ Certified Taxable Valuation Information from Department of Revenue
- □ Prior year's Levy Determination Form
- □Current year Levy Determination Form
- You can find the Current Fiscal Year and Prior Year's Mill Levy Determination forms on the LGSB website.











The Determination Form - part 2

	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22) 0.00		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		5.83
(15) =(7)×(14)	Total current year authorized ad valorem tax revenue assessment	\$	46,640
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		_
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do. Not</u> include voted or permissive mills imposed in the current year.] 5.83		5.83
(17) =(7)×(16)	Total ad valorem tax revenue actually assessed in current year	\$	46,640
	RECAPITULATION OF ACTUAL:		
(18) '= (10) × (16)	Ad valorem tax revenue actually assessed	\$	45,416
(19)	Ad valorem tax revenue actually assessed for newly taxable property	s	1,224
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$	-
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year	\$	46,640
(22) =(14) - (16)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

Line 13: carry forward mills, if any from prior year

Line 14 & 15: authorized mills plus any carry forward mills – the total an entity may levy and the associated revenue generated

Line 16 & 17: the number of mills actually levied and ad valorem revenues actually assessed

Lines 18 to 22: summary of actual revenues assessed and carry forward mills, if any

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Permissive Mill Levies

These mill levies are restricted to a specific purpose per 15-10-420(9)(a)(i) through (iv), MCA:

*judgment levy

*levy to repay taxes paid under protest

*emergency levy

*study commission levy

*group benefit levy

Not subject to 15-10-420 MCA.

This is a sample of the group benefit permissive mill levy determination form from our website.

		ection 1	sive Levy for Group Be 5-10-420(9), MCA	nefits			
			ine 30, 20XX				
	Entity	Name					
Step Input	A: in Yellow Cells	Fiscal Year	Line J: BASE Year = Total Actual Annual Employer Contribution for Group Benefits in BASE Year Line L2: Budgeting For = Total Budgeted Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st		
m	BASE Year			#DIA10i			
(2)	Budgeting For			@DIV/0!			
(3)		(De	Increase from BASE Year creases will be reported as zero)	#DIY/0!	0		
Step	D.	Fiscal					
atep	D :	Year	0				
		-1	Certified Taxable Valuation				
(4)	Taxable Value less Incremental Taxable Value of General Fund						
(5)	C: ulation of: BASE Contribution Increase in Employer Contribution from B	ASE	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year			
Step	D: Must be deposited into Fund 2372						
		Fund ⊕2372 Permissive Medical Levy					
Trans expire	ition clause per L2009 SB 491, Section 4, has d,	Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue		
	Choice #1						

PERMISSIVE Group Benefits LEVY MCA 15-10-420(9)(a)(vi)

- Permissive Group Benefits (Medical) Levy is authorized to be levied without a taxpayer vote.
- Restricted by purpose and use this levy covers the increase in the employer's contribution for medical and life insurance that is in excess of the base contribution of contributions for group benefits(medical and life) excluded under 2-9-212 or 2-18-703 MCA.
 - Per 2-9-212 MCA "Group benefits" means group hospitalization, health, medical, surgical, life and other similar
 and related group benefits provided to officers and employees of political subdivisions, including flexible spending
 account benefits and payments in lieu of group benefits. "Does not cover property, Hability & casualty
- Applies only to the contributions made for employees and officers paid by governmental funds.
 Only the portion of benefits paid from a governmental fund can be used.
- Only include positions for those employees actually-employed on July 1st. (You can budget for vacant positions. However, you can only calculate the permissive levy for filled positions).
- Must be calculated each year after the BASE year has been established.

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Permissive Medical Levy Base Year

Established per MCA 2-18-703(4)(c)

CRITERIA 1

BASE YEAR is FY 2000 if:

Contributions were made for group benefits beginning July 1, 1999 (FY 2000) AND levies permissive medical mills in FY 2002 or after

CRITERIA 2

BASE YEAR is first year entity makes contributions from July 1st & levies permissive medical mills that next year, that is the established base year.

CRITERIA 3

BASE YEAR is established when the entity starts making contributions from July 1st and immediately proceeds the next year with the first permissive medical levy.

CRITERIA 4

Once the BASE YEAR is established it is permanent, whether there is a break in permissive levying in subsequent years or not. Always use the same BASE year going forward.

PERMISSIVE Group Benefits LEVY MCA 15-10-420(9)(a)(vi) <u>Line 1</u>: BASE Year = Total <u>Actual</u> Annual Employer Contribution for Group Benefits in BASE Year Actual # of Employees the ocal Governmen Made Employer Average Monthly Employer Contribution <u>Line #2</u>: Total <u>Budgeted</u> Annual Employer Contribution For Group Benefits for filled positions below to view Contributions to Group Benefits or er Employe July 1st (1) Input highlighted BASE (1) #DIV/0! Year information and the (2) Budgeting For Increase from BASE Year current year yellow (3) (3) (Decreases will be reported as zero cells. Step B: *Important: Certified Taxable Valuation To qualify - an employee (4) (4) must be hired and Step C: working on July 1st. alculation of: (5) (5) BASE Contribution BASE Contribution If a position is vacant on Year (6) Increase in Employer Contribution from BASE Year (6) ructions #DIV/0! #DIV/0! July 1st - you can't permissively levy for Sten D: Must be denosited into Fund 2372 that position until the next fiscal year. Fund 2372 Permissive Levy Fund 2372 Fiscal # of Mills Allowed to Levy Total Generated Tax Revenue Transition clause per L2009 SB 491, Section 4, has Year (Not Subject to 15-10-420) Value Per Mill (7) 0 #DIV/0! \$0.00 #DIV/0! PER sec. 4, Ch 412, L.2009 - (1)(b)

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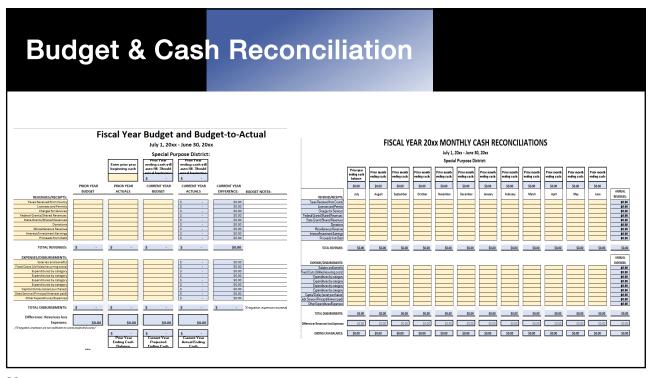
PERMISSIVE Group Benefits LEVY MCA 15-10-420(9)(a)(vi)

RECAP:

- Once established the base year does not change.
- You may levy only for employees that are actually employed on July 1st.
- A Public Hearing must be held every year
- The Levy should be approved by the board after the public hearing
- Listed separate from the aggregate levy when certifying levies to County.

- Permissive Medical Levy is listed separately on the tax bills.
- The tax revenues collected are restricted for health insurance benefits as defined by Montana Statute 2-9-212.





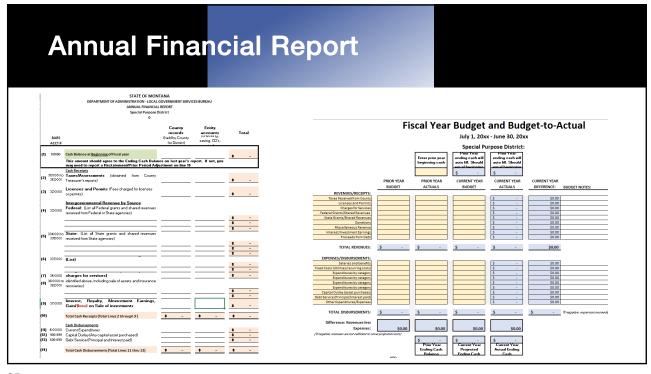
Conservations
Districts
aren't
required to
submit a
budget to
DOA

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.







Fiscal Year-End Checklist

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



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.

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.

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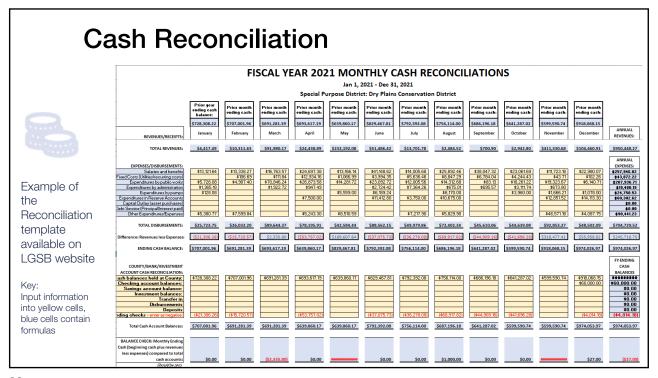
Cash Reconciliation

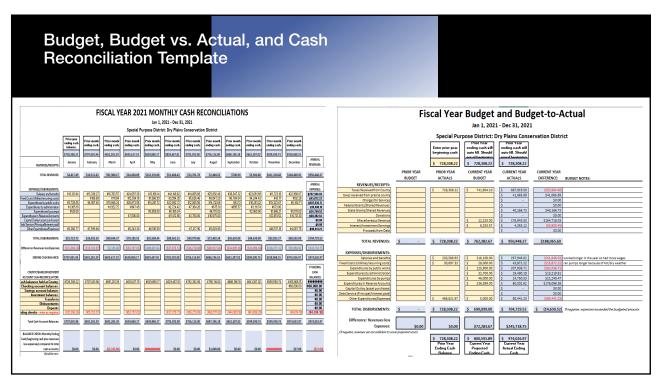
- The Cash/Bank Reconciliation is the process of comparing the transactions from the accounting records against those presented on the bank statements and other records.
 - For example: Cash accounts may be held at the County and in bank accounts
 - 76-15-523, MCA allows the District to ask for all or a portion of the amount held by the County to deposit in a bank or financial institution.
- Compare the total receipts posted for the month to the total of bank/cash deposits.
- Compare the total disbursements posted for the month to the total of claims, payroll and electronic items.

Somewhere County	/ Conservation District
Mont	h: June 2022

Notes:	Date	Transaction:	Debits	Credits	Ending balance			Irans			Irans
		Beginning Balan	ice:		100000		Beg Bal:	Amt.	1,500.00	Beg Bal	Amt.
Balance forward:					100,000.00						
Deposit		Assessments	1000		101,000.00		6/10	500	2,000.00		
Deposit		Donations	5000		106,000.00				2,000.00		
Deposit		Sales	12000		118,000.00				2,000.00		
Payroll & Claims	6/14			10000					2,000.00		
Deposit	6/20		20000		128,000.00				2,000.00		
Deposit	6/23		600		128,600.00				2,000.00		
Deposit	6/27		550		129,150.00				2,000.00		
Payroll & Claims	6/30			16080					2,000.00		
Deposit	6/30		350		113,420.00				2,000.00		
					113,420.00				2,000.00		
					113,420.00				2,000.00		
					113,420.00				2,000.00		
					113,420.00				2,000.00		
					113,420.00				2,000.00		
					113,420.00				2,000.00		
			Checking Acct.	Ending Balan	ce:		balance che	ck:	1,500.00	balance che	eck:
			Balance on State	ment:	113,270.00		Trial balanc	•	2,000	Cash balan	ce
			Outstanding checks: 500.00				Outstanding	checks			
			Deposits in Trans	sit:	350.00		Deposits in	transit			
			Ending Checkin	g Acct Balan	113,120.00	İ	Ending bal	ance	2,000	Ending bal	ance
			Per Monthly Sta	tements:		١ '					
						1					
Per SoftwareCash Rep	ort:	115,620.00	Bank Account		113,120.00						
			County		2.000.00	1					
Difference:		0.00	Petty Cash		500.00	i					
should be zero		-	,			i					
Siloulu De Zelo											
			Total Balance o	f all accounts	115,620,00						

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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

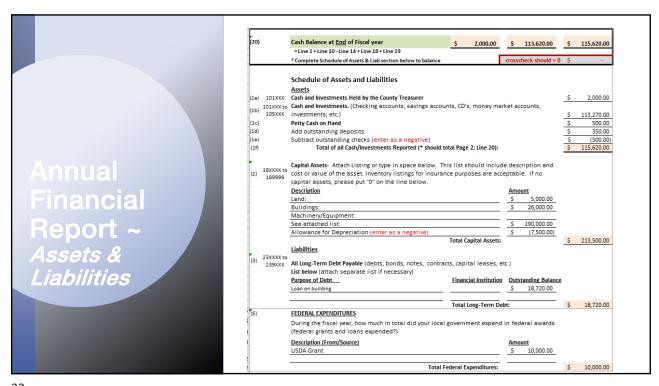
Option 2:

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

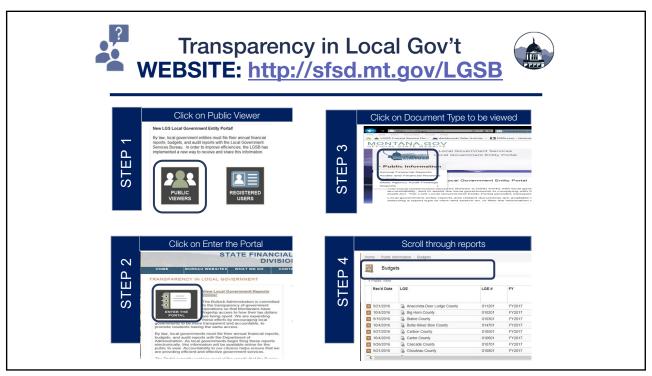


STATE OF MONTANA DEPARTMENT OF ADMINISTATION - LOCAL GOVERNMENT SERVICES BUREAU ANNUAL INANCIAL REPORT							
BARS ACCT#	Somewhere County Conservation District County records (held by County for District)			All other Entity accounts (checking, saving, CD's,		Total	
(1) 101000	Cash Balance at <u>Beginning</u> of Fiscal year	\$	1,000.00	\$	109,860.00	\$	110,860.00
	This amount should agree to the Ending Cash Balance on last ye Restatement/Prior Period Adjustment on line 19	ar's repo	rt. If not, you	may ne	ed to report a		
(2) 31XXXX to 363XXX	Cash Receipts Taxes/Assessments (obtained from County Treasurer's reports) Intergovernmental Revenue by Source	\$	6,000.00			\$	6,000.00
(4) 33XXXX	Federal: (List all Federal grants and shared revenues received from Federal or State agencies) US Department of Agriculture			Ś	10.000.00	S	10.000.00
	State: (List all State grants and shared revenues received from State agencies) DNRC			\$	8.000.00	\$	8.000.00
(6) 337XXX	Other local revenues, donations and grants: (List) Dick and Jane Doe Grant			\$	10,000.00	s	10.000.00
(7) 34XXXX	services)			5	10,900.00	S	10,900.00
	above, including sale of assets and insurance recoveries)						
(9) 37XXXX	Tree Sales Interest, Royalty, &Investment Earnings, Gain/(loss) on Sale of investments			<u>\$</u> \$	5,000.00	\$	5,000.00
[10]	Total Cash Receipts (Total Lines 2 through 9)	\$	6,000.00	\$	44,000.00	s	50,000.00
(11) 4XXXXX	Cash Disbursements Current Expenditures	s	5.000.00	\$	26.000.00	\$	31.000.00
	Capital Outlay (Any capital asset purchased)		2,230.00	\$	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	s	45,240.00
[20]	Cash Balance at End of Fiscal year = Line 1+Line 10-Line 14+Line 18+Line 19	\$	2,000.00	\$	113,620.00	\$	115,620.00
	* Complete Schedule of Assets & Liab section below to balance		- 1	crosso	heck should = 0	S	



	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	Name Correction:						
	Somewhere Co Conservation District Entity Name	Addition from the control of the con						
	1515 Somewhere Street	Address Correction: PO Box 1414 Somewhere, MT 59000						
	Address	Somewhere, INT 35000						
	Somewhere MT 59000							
	City State Zip							
	The annual financial report must be completed and submitted wit							
	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 INFOR	MATION-REQUIRED						
Amount	ETT CONTACT INFOR	······································						
Annual	Name: Jane Conservation	E-mail: SomewhereCD@qmail.com						
7 tilliodi	Title: District Administrator	Phone# 406-406-4060						
Figure	CERTIFICATION: I hereby certify that the information provided in th							
Financial								
	Board Member : Joe Farmer-Rancher Type or Sign name.	Date:						
Donosul.	Type or Sign name. Title: Board Chairman	00/00/00						
Report ~	DETERMINATION	OF FILING FEE						
1100011	To determine whether your local government has to pay a filing fee							
Contact Info 0	To determine whether your local government has to pay a filing fee	and it so, the amount of the fee, please complete the following						
Contact Info &	1. Determine the Total Receipts: Page 3 Line (10)	Line A: \$ 50,000.00						
Ellina Foo Found								
Filing Fee Form	2. If the amount on Line A is \$750,000 or less, no filing fee is requi	red 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 de	termine your filing fee						
	from the fee schedule below and place that amount on Line B. If a filling fee is calculated on							
Submit this form with all	Line B, your Local government entity will be required to have an au	dit. Line B: 0						
	If Line B is greater than \$0, please include a check or warrant made	navable to "State						
AFR options	1 1 1	payable to state						
	Part II - Determination of audit requirements with no filing fee							
	Line A \$ 50,000.00							
	Debt Proceeds -AFR, Line 15 \$	Audit Required: NO						
	Total \$ 50,000.00							
	If the Total is greater than \$750,000, you will need to have an audit	, even though you will pay no filing fee.						
	1							



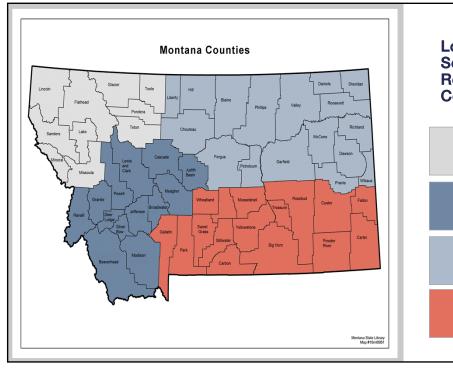


Local Government Services Bureau Contact Information:

- Website Address: https://sfsd.mt.gov/LGSB
- General Email: LGSPortalRegistration@mt.gov
- Phone: 406-444-9101



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Local Government Services Bureau Regional Assistance Contact Information:

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