ROOM A | 130 6TH STREET WEST
COLUMBIA FALLS, MT 59912

PHONE (406) 892-4391
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CITY COUNCIL REGULAR MEETING
AGENDA
TUESDAY, JANUARY 18, 2022
COUNCIL CHAMBERS CITY HALL

FINANCE COMMITTEE – 6:30 P.M

(Barnhart, Karper, Lovering)

NOTE: The Council Meeting is held in the Council Chambers as well as by virtual meeting to provide access while maintaining public health. Please contact Barb Staaland, City Clerk, no later than 6 pm on the night of the meeting to register for ZOOM meeting access information by calling (406) 892-4391 or email: staalandb@cityofcolumbiafalls.com

REGULAR MEETING – 7:00 P.M.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

CONSENT AGENDA:

1. Approval of Claims - January 18, 2022 - $95,812.92
2. Approval of Payroll Claims - January 7, 2022 - $89,105.87
3. Approval of January 3, 2022 Regular City Council Meeting Minutes
4. Approval of 2021 FY Audit Contract, Doyle & Associates, P.C., $11,800, and authorize City Manager to execute

VISITORS/PUBLIC COMMENT (Items not on agenda)

BOARD APPOINTMENTS:

5. Open Board Appointments:

   Board of Adjustment - 3 year term ending 12/31/2024 - David Petersen

   Police Commission - Remaining 3 year term ending May 2024 - Clay Lundgren

NEW BUSINESS:

6. Mid-Year Financial Review Presentation

REPORTS / BUSINESS FROM MAYOR & COUNCIL

CITY MANAGER REPORT

CITY ATTORNEY REPORT

MISCELLANEOUS

7. Police Department - December 2021 Activity
8. 2021 Fire Call Report
9. November 2021 Election Canvass

ADJOURN

Next Scheduled Meetings:
City Council – Regular Meeting, **Monday, February 7, 2022** – 7:00 PM
Planning Board – February 15, 2022 - 6:30 PM
Board of Adjustment - Wednesday, January 26, 2022 - 6:00 PM

Public Safety Committee - Monday, January 24, 2022 - 6:00 PM - Fire Department Staffing/Transition

Council Workshop – **TBD - Downtown Parking and Potential Projects**

For the Accounting Period: 1/22

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
42715		1700 BRECK LAW OFFICE, PC	7,413.40								
		011022 01/10/22 LGL-FEES FOR JAN 22 ADD'L	347.86			1000		411100	350		101000
		011022 01/10/22 WTR-FEES FOR JAN 22 ADD'L	16.45			5210		430500	350		101000
		011022 01/10/22 SWR-FEES FOR JAN 22 ADD'L	16.45			5310		430600	350		101000
		011022 01/10/22 PLNG/ZONING FEES JAN 22 ADD'L	8.22			1000		411000	350		101000
		011022 01/10/22 PD-FEES FOR JAN 22 ADD'L	3.32			1000		420100	399		101000
		011022 01/10/22 WTR-FEES FOR JAN 22 ADD'L	0.74			5210		430500	357		101000
		011022 01/10/22 SWR-FEES FOR JAN 22 ADD'L	1.10			5310		430600	357		101000
		011022 01/10/22 STRS-FEES FOR JAN 22 ADD'L	1.48			2500		430200	399		101000
		011022 01/10/22 LGL-FEES FOR JAN 22 ADD'L	4.44			1000		411100	350		101000
		010622 01/06/22 LGL-FEES FOR FEB 22	1,718.45			1000		411100	350		101000
		010622 01/06/22 CITY CRT PROS-FEES FEB 22	3,502.76			1000		410365	350		101000
		010622 01/06/22 WTR-FEES FOR FEB 22	564.68			5210		430500	350		101000
		010622 01/06/22 SWR-FEES FOR FEB 22	564.68			5310		430600	350		101000
		010622 01/06/22 PLNG/ZONING FEES FEB 22	282.34			1000		411000	350		101000
		010622 01/06/22 PD-FEES FOR FEB 22	114.13			1000		420100	399		101000
		010622 01/06/22 WTR-FEES FOR FEB 22	25.36			5210		430500	357		101000
		010622 01/06/22 SWR-FEES FOR FEB 22	38.04			5310		430600	357		101000
		010622 01/06/22 STRS-FEES FOR FEB 22	50.72			2500		430200	399		101000
		010622 01/06/22 LGL-ADD'L LABOR FEES FEB 22	152.18			1000		411100	350		101000
		Total for Vendor:	7,413.40								
42702		1260 CARQUEST AUTO PARTS	65.86								
		13947 01/04/22 SWR- AIR COMP OIL 4EA	51.96			5310		430600	231		101000
		14065 01/06/22 WTR-ASTROGRIP NITRILE GLOVES	13.90			5210		430500	220		101000
		Total for Vendor:	65.86								
42731	E	2852 CHARTER COMMUNICATIONS	124.98								
		4123121 12/31/21 PD-INTERNET 01/1-01/31/22	124.98			1000		420100	355		101000
		Total for Vendor:	124.98								
42746		1145 CITY OF WHITEFISH BUILDING	3,552.25								
PERMITS ISSUED DEC 2021											
		01/13/22 BUILDING PERMITS 12/21	2,223.65			2394		323010			101000
		01/13/22 ELECTRICAL PERMITS 12/21	1,082.90			2394		323020			101000
		01/13/22 MECHANICAL PERMITS 12/21	31.20			2394		323012			101000

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
		01/13/22 PLUMBING PERMITS 12/21	214.50			2394		323012			101000
		Total for Vendor:	3,552.25								
42750		3026 DAILY INTER LAKE	589.33								
		28254 01/09/22 BOA Larsen Variance notice	122.33			1000		411000	331		101000
		28205 12/12/21 Call for Bids - Generator	247.00			5210		430500	331		101000
		28205 01/09/22 Call for Bids - Generator	220.00			5210		430500	331		101000
		Total for Vendor:	589.33								
42703		2889 DAKOTA SUPPLY GROUP	91.48								
BALL VALVE TO REPAIR BROKEN HYDRANT METER											
		S101442338 11/29/21 WTR-BALL VALVE	91.48			5210		430500	240		101000
		Total for Vendor:	91.48								
42718	E	1879 EVERGREEN WASTE CONNECTIONS	472.27								
		010122 01/01/22 FAC-12/1/21-12/31/21	75.62			1000		411200	340		101000
		010122 01/01/22 STRS-12/1/21-12/31/21	207.63			2500		430200	340		101000
		010122 01/01/22 WTR-12/1/21-12/31/21	75.62			5210		430500	340		101000
		010122 01/01/22 SWR-12/1/21-12/31/21	62.98			5310		430600	340		101000
		010122 01/01/22 PRKS-12/1/21-12/31/21	50.42			1000		460400	340		101000
		Total for Vendor:	472.27								
42743		438 FERGUSON WATERWORKS	2,522.62								
		0792703 12/27/21 PRKS-TENNIS COURT METER	943.83			4010		460400	930		101000
		0807618 01/03/22 WTR-METER WIRE	115.50			5210		430500	230		101000
		0807656 01/03/22 WTR-ACE HARDWARE INSERTA TEE	96.25			5210		430500	230		101000
		0806795 01/05/22 WTR-HYDRANT FLAGS	1,231.24			5210		430500	240		101000
		0807893 01/06/22 WTR-METER SPUDS	135.80			5210		430500	230		101000
		Total for Vendor:	2,522.62								
42716	E	2961 FIRST BANKCARD-ELECTRONIC PYMT	1,500.39								
		480576 11/22/21 PD-NEW OFFICE CHAIR FOR ANGELA	299.99			1000		420100	212		101000
		7811462 11/29/21 PD-BATTERY BACKUP	64.37			1000		420100	212		101000
		7811462 11/29/21 FIN-BATTERY BACKUP	64.37			1000		410580	212		101000
		00476 12/02/21 FD-MT ST FIRE CHIEFS MBRSHIP	75.00*			1000		420400	335		101000
		9071434 12/02/21 FIN-LAMINATING SHEETS LEGAL S	42.71			1000		410500	210		101000
		0115170 12/08/21 PD-ITNL ASSN POL CHIEF MBRSHI	190.00			1000		420100	335		101000

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Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
	1055401 12/13/21 FIN-PORTABLE HARD DRIVE	59.99			1000	410500	212		101000
	6552202 12/14/21 PD-BULK FLASH DRIVES	240.25			1000	420100	210		101000
	1000207990 12/15/21 PD-MCCONNELL DET. BADGE	338.71			1000	420100	226		101000
	6833190574 12/19/21 ADMIN-MT PROFES LIC TRAINI	62.50			1000	410400	380		101000
	6833190574 12/19/21 FIN-MT PROFES LIC TRAINING	62.50			1000	410500	380		101000
	Total for Vendor:	1,500.39							
42727	1892 FLATHEAD COUNTY	75.00							
	5566 01/07/22 P/Z-ACUP LETTERS MOOR REAL EST	75.00			1000	411000	390		101000
	Total for Vendor:	75.00							
42701	22 FLATHEAD COUNTY CLERK & RECORDER	5.00							
	1023625 11/19/21 WTR-LIEN RELEASE R SORENSON	5.00			5210	430500	331		101000
	Total for Vendor:	5.00							
42707	663 FLATHEAD COUNTY SOLID WASTE	3,131.38							
SLUDGE HAULING 12/1-12/31/21									
STREETS CONSTRUCTION WASTE									
	5417 12/31/21 SWR-SLUDGE HAUL 12/1-12/31/21	3,123.00			5310	430600	395		101000
	5417 12/31/21 STRS-CONSTRUCTION WASTE	8.38			2500	430200	340		101000
	Total for Vendor:	3,131.38							
42726	1819 FLATHEAD COUNTY	5,500.00							
TRANSIT SYSTEM-CITY CONTRIBUTION 2022 FY									
	010322 01/03/22 CITY CONTRIBUTION FY-2022	5,500.00			1000	430400	300		101000
	Total for Vendor:	5,500.00							
42712	24 FLATHEAD COUNTY TREASURER	555.00							
	123121 12/31/21 CRT-TECH SUR 12/21	270.00			1000	212201			101000
	123121 12/31/21 CRT-LEA/CRIM CONV SURCHARGE	285.00			1000	212201			101000
	Total for Vendor:	555.00							
42737	21 FLATHEAD ELECTRIC COOP INC	13,927.14							
11/25/21-12/24/21									
	123121 12/31/21 FAC-11/25/21-12/24/21	429.97			1000	411200	341		101000
	123121 12/31/21 PD-11/25/21-12/24/21	44.47			1000	420100	341		101000
	123121 12/31/21 FD-11/25/21-12/24/21	298.07			1000	420400	341		101000

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Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
	123121 12/31/21 PARKS-11/25/21-12/24/21	412.37			1000	460400	341			101000
	123121 12/31/21 POOL-11/25/21-12/24/21	68.30			1000	460445	341			101000
	123121 12/31/21 LIGHTING-11/25/21-12/24/21	2,718.87			2400	430200	341			101000
	123121 12/31/21 STRS-11/25/21-12/24/21	201.16			2500	430200	341			101000
	123121 12/31/21 WTR-11/25/21-12/24/21	3,903.48			5210	430500	341			101000
	123121 12/31/21 SWR-11/25/21-12/24/21	5,850.45			5310	430600	341			101000
	Total for Vendor:	13,927.14								
42744	3019 FLATHEAD PUBLISHING GROUP	1,910.04								
	14093 12/31/21 BLDG-PW CLERK JOB AD	61.55*			2394	420500	390			101000
	14093 12/31/21 WTR-PW CLERK JOB AD	30.77			5210	430500	331			101000
	14093 12/31/21 SWR-PW CLERK JOB AD	30.78			5310	430600	331			101000
	499531 11/30/21 BLDG-PW CLERK JOB AD	183.45*			2394	420500	390			101000
	499531 11/30/21 WTR-PW CLERK JOB AD	91.72			5210	430500	331			101000
	499531 11/30/21 SWR-PW CLERK JOB AD	91.73			5310	430600	331			101000
	498591 11/30/21 BLDG-PW CLERK JOB AD	531.48*			2394	420500	390			101000
	498591 11/30/21 WTR-PW CLERK JOB AD	265.74			5210	430500	331			101000
	498591 11/30/21 SWR-PW CLERK JOB AD	265.74			5310	430600	331			101000
	498591 12/01/21 BLDG-PW CLERK JOB AD	178.54*			2394	420500	390			101000
	498591 12/01/21 WTR-PW CLERK JOB AD	89.27			5210	430500	331			101000
	498591 12/01/21 SWR-PW CLERK JOB AD	89.27			5310	430600	331			101000
	Total for Vendor:	1,910.04								
42734	2806 HANSON'S HARDWARE	254.24								
	600114 01/06/22 FD-PLUNGER & BATTERIES	25.98			1000	420400	220			101000
	600040 12/29/21 STRS-SEPTIC SYSTEM TREATMENT	16.99			2500	430200	220			101000
	E69269 11/19/21 SWR-WROTE OFF FIN CRG 11/16/21	-1.92			5310	430600	240			101000
	600132 01/10/22 STRS-HEAT GUN & STEP STOOL	178.97			2500	430200	212			101000
	600104 01/05/22 STRS-CLORX WIPES, CLEANING SUP	34.22			2500	430200	220			101000
	Total for Vendor:	254.24								
42751	1119 HDR ENGINEERING, INC.	3,633.45								
Biosolids Plan - Inv # 4 - Oct 24-Dec 25th (DNRC Planning Grant pays portion)										
	1200402101 01/10/22 Biosolids Plan-TO #6, Inv.	3,633.45			5310	430600	354			101000
Inv #4										
	Total for Vendor:	3,633.45								

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Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object Proj	Cash Account
42722	1659 HIGH COUNTRY LINEN SUPPLY	246.82					
	0485315 01/03/22 FAC-CITY HALL, POLC, CRT, FIN	216.76			1000 411200	224	101000
	0485316 01/03/22 FAC-FIRE HALL	30.06			1000 411200	224	101000
	Total for Vendor:	246.82					
42740	3149 LIBERTY PROCESS EQUIPMENT, INC	941.00					
	0093751 12/28/21 SWR-ROTOR/ SEALING COVERS	941.00			5310 430600	240	101000
	Total for Vendor:	941.00					
42738	735 MASTER TECH REPAIR	212.00					
	7095-14 01/06/22 SWR-SNOW BLOWER REPAIR	35.00			5310 430600	240	101000
	3395209 12/02/21 FD-SHARPEN/REPAIR SAW	43.75			1000 420400	360	101000
	3395215 12/03/21 FD-431 BLOWER REPAIR	133.25			1000 420400	360	101000
	Total for Vendor:	212.00					
42709	631 MONTANA DEPT. OF ENVIRONMENTAL	1,640.00					
APPLICATION FOR CERTIFICATION AS AN OPERATOR OF A WATER DISTRIBUTION SYSTEM							
PAYMENT DISCRIPTION MPDES RENEWAL FEE PERMIT #MT0020036							
	010722 01/07/22 WTR OPERATOR TEST C. BECKER	140.00			5210 430500	380	101000
	080221 08/02/21 5 YR WWTP PERMIT FEE MT0020036	1,500.00			5310 430600	391	101000
	Total for Vendor:	1,640.00					
42699	282 MONTANA DEPT. OF LABOR &	216.38					
	010722 01/07/22 BLDG CODE EDUC FUND	216.38			2394 420500	399	101000
	Total for Vendor:	216.38					
42732	43 MONTANA ENVIRONMENTAL LABORATORY	615.00					
STATEMENT ENDING 12/31/21							
	2113013 12/02/21 WTR-COLIFORM	125.00			5210 430500	394	101000
	2113093 12/03/21 WTR-COLIFORM	150.00			5210 430500	394	101000
	2112815 12/02/21 SWR-NITRATE+NITRITE, TKN	60.00			5310 430600	394	101000
	2113277 12/16/21 SWR-AMMONIA, TKN, NITRATE+NIT	85.00			5310 430600	394	101000
	2112968 12/09/21 SWR-NITRATE+NITRITE, TKN	60.00			5310 430600	394	101000
	2113562 12/22/21 SWR-NITRATE+NITRITE, TKN	60.00			5310 430600	394	101000
	2113815 12/29/21 SWR-NITRATE+NITRATE, TKN	60.00			5310 430600	394	101000
	2113278 12/10/21 SWR-DISOLVED ALUMINUM	15.00			5310 430600	394	101000
	Total for Vendor:	615.00					

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
42706		158 MONTANA LEGISLATIVE SERVICES	700.00								
		37820 12/23/21 FIN-MCA FULL SET	350.00*			1000		410500	330		101000
		37820 12/23/21 CTY ATTNY-MCA FULL SET	350.00			1000		411100	330		101000
		Total for Vendor:	700.00								
42708		194 MONTANA RURAL WATER SYSTEMS,	525.00								
		RURAL WATER CONFERENCE - MARCH 23RD-25TH - GREAT FALLS, MT									
		010722 01/07/22 WTR-REGISTRATION,C.HANLEY	75.00			5210		430500	380		101000
		010722 01/07/22 SWR-REGISTRATION,C.HANLEY	75.00			5310		430600	380		101000
		010722 01/07/22 FIN-REGISTRATION,S.BATES	225.00			5210		430500	380		101000
		010722 01/07/22 WTR-REGISTRATION,C.BECKER	150.00			5210		430500	380		101000
		Total for Vendor:	525.00								
42714		722 MORRISON-MAIERLE, INC.	24,378.09								
		000211726 12/15/21 INV#1-12TH AVE W IMPROVEMEN	4,075.64			2959		470300	930		101000
		220099 01/12/22 INV #2-12TH AVE W IMPROVEMENTS	17,226.20			2959		470300	930		101000
		220100 01/12/22 HORINE PARK GENERATOR	3,076.25			5210		430500	940		101000
		Total for Vendor:	24,378.09								
42710		2707 MOUNTAIN ALARM	90.75								
		ALARM MONITORING 1/1/22-1/31/22									
		2638105 01/01/22 FAC-CITY HALL JANUARY 2022	42.35			1000		411200	366		101000
		2636867 01/01/22 FAC-FD JANUARY 2022	48.40			1000		411200	366		101000
		Total for Vendor:	90.75								
42724		3150 MUIR LAW, PLLC	1,500.00								
		2021-24 12/21/21 LGL-INDEPENDENT INVESTIGATION	1,500.00			1000		411100	351		101000
		Total for Vendor:	1,500.00								
42742		1247 MURDOCH'S RANCH & HOME KALISPELL	25.98								
		7487/34 01/10/21 WTR-THERMAL GLOVES	25.98			5210		430500	240		101000
		Total for Vendor:	25.98								

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Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object Proj	Cash Account
42739	52 NAPA AUTO PARTS	887.15							
	991718 01/06/22 SWR-PLOW TRUCK REPAIR	42.68			5310	430600	232		101000
	989971 12/20/21 STRS-WIPER BLADES	108.92			2500	430200	232		101000
	988163 12/02/21 STRS-BELT TENSIONER ASSEMB	99.25			2500	430200	232		101000
	990140 12/21/21 STRS-BELT/AC & ALTERNATOR	81.31			2500	430200	232		101000
	989972 12/20/21 STRS-PORTA POWER RAM KIT	554.99			2500	430200	212		101000
	Total for Vendor:	887.15							
42720	520 NORCO, INC.	11.47							
	33892221 12/31/21 STRS-CYLNDR RENT DEC 2021	11.47			2500	430200	220		101000
	Total for Vendor:	11.47							
42741	2002 NORTHWEST PARTS & EQUIPMENT &	210.21							
	C720898-01 12/27/21 STRS-CASE LOADER HEADLIGHT	186.21			2500	430200	240		101000
	C303347 12/30/21 STRS-FLASHLIGHT	24.00			2500	430200	220		101000
	Total for Vendor:	210.21							
42723	1437 NORTHWESTERN ENERGY	3,144.27							
NATURAL GAS SERVICE 11/24-12/23									
	122821 12/28/21 FD-11/24/21-12/23/21	836.42			1000	420400	344		101000
	122821 12/28/21 FAC-11/24/21-12/23/21	127.22			1000	411200	344		101000
	122821 12/28/21 PD-11/24/21-12/23/21	431.67			1000	420100	344		101000
	122821 12/28/21 STRS-11/24/21-12/23/21	440.83			2500	430200	344		101000
	122821 12/28/21 WTR-11/24/21-12/23/21	139.41			5210	430500	344		101000
	122821 12/28/21 SWR-11/24/21-12/23/21	1,168.72			5310	430600	344		101000
	Total for Vendor:	3,144.27							
42704	999999 O'BRIEN, MITCHELL	50.00							
EMT APPLICATION FEE									
	834142 12/08/21 FD-MITCHELL O'BRIEN EMT APPLIC	50.00			1000	420730	380		101000
	Total for Vendor:	50.00							
42700	2816 O'REILLY AUTO PARTS	159.74							
	378871 01/06/22 PD-WIPER BLADES FOR TRUCK	60.78			1000	420100	361		101000
	378255 12/29/21 STRS-FUEL FILTER, ANTI GEL	98.96			2500	430200	232		101000
	Total for Vendor:	159.74							

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42725	3151 PROFESSIONAL DEVELOPMENT	1,995.00								
	INV-13489 12/31/21 ADMIN-ICMA HIGH PERFORMANCE	1,995.00			1000		410400	380		101000
	Total for Vendor:	1,995.00								
42719 E	3008 REPUBLIC SERVICES	103.43								
DECEMBER										
	000239722 12/31/21 PRKS-PORTA POTTIES DEC 2021	103.43			1000		460400	399		101000
	Total for Vendor:	103.43								
42698	999999 ROYAL FLUSH PLUMBING	200.00								
ROYAL FLUSH PLUMBING SUBMITTED A PAYMENT FOR $400.00 BY CREDIT CARD AND IT SHOULD HAVE ONLY BEEN $200.00										
REFUND FOR $200.00 BEING SENT										
	010422 01/04/22 REFND OVER PMT PERMIT M22-1004	200.00			2394		323012			101000
	Total for Vendor:	200.00								
42728	1653 SUPER 1 FOODS	36.15								
	07-2711323 12/28/21 SWR-DIST WATER	15.00			5310		430600	222		101000
	04-1904443 01/03/22 SWR-DIST WATER	5.94			5310		430600	222		101000
	04-1904443 01/03/22 SWR-CLEANING SUPPLIES	9.27			5310		430600	240		101000
	07-2712211 12/29/21 SWR-DIST WATER	5.94			5310		430600	222		101000
	Total for Vendor:	36.15								
42735	3068 SUPERIOR LAND & LAWN CARE LLC	1,375.00								
	1812 01/11/22 FD-DEC SNOW REMOVAL	1,375.00			1000		420400	399		101000
	Total for Vendor:	1,375.00								
42745	1644 THE CHEMNET CONSORTIUM	125.00								
ANNUAL RANDOM SELECTION FEE AND CLEARINGHOUSE ASSISTANCE										
	111283 01/12/22 ANNUAL RANDOM SELECT	41.00			5210		430500	399		101000
	111283 01/12/22 ANNUAL RANDOM SELECT	42.00*			5310		430600	399		101000
	111283 01/12/22 ANNUAL RANDOM SELECT	42.00			2500		430200	399		101000
	Total for Vendor:	125.00								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
42713		2699 THE MAIL ROOM, INC	399.98								
		D107619 12/31/21 PD-MAIL SRVS 12/10-12/30/21	5.50			1000		420100	310		101000
		D107619 12/31/21 FIN-MAIL SRVS 12/10-12/30/21	46.46			1000		410500	310		101000
		D107619 12/31/21 WTR-MAIL SRVS 12/10-12/30/21	117.46			5210		430500	310		101000
		D107619 12/31/21 SWR-MAIL SRVS 12/10-12/30/21	117.46			5310		430600	310		101000
		D107619 12/31/21 CRT-MAIL SRVS 12/10-12/30/21	90.40			1000		410360	310		101000
		D107619 12/31/21 PLN-MAIL SRVS 12/10-12/30/21	22.70			1000		411000	310		101000
		Total for Vendor:	399.98								
42730		1623 THE UPS STORE #4515	11.22								
TRACKING #1ZWA36710369799693											
		2022-58 01/04/22 PD-EVIDENCE SHIPPING	11.22			1000		420100	310		101000
		Total for Vendor:	11.22								
42705		999999 THOMSON REUTERS - WEST	395.00								
BOOK FOR CITY ATTORNEY											
		205009246 12/21/21 FIN-MT RULES OF CRT BOOK	395.00*			1000		410500	330		101000
		Total for Vendor:	395.00								
42729		3016 TRANSUNION RISK AND ALTERNATIVE	100.00								
		202112-1 01/01/22 PD-12/1-12/31/21	100.00			1000		420100	335		101000
		Total for Vendor:	100.00								
42721		3063 UTILITIES UNDERGROUND LOCATION	29.83								
MONTH OF SERVICE DECEMBER											
19 UDIGS											
		1125068 12/31/21 WTR-DECEMBER 2021 UDIGS	9.95			5210		430500	318		101000
		1125068 12/31/21 SWR-DECEMBER 2021 UDIGS	9.94			5310		430600	318		101000
		1125068 12/31/21 STRS-DECEMBER 2021 UDIGS	9.94			2500		430200	318		101000
		Total for Vendor:	29.83								
42711		1134 VICTIM-WITNESS ADVOCATE PROGRAM	530.00								
		123021 12/30/21 CRTS-DECEMBER 2021	530.00			2917		410360	356		101000
		Total for Vendor:	530.00								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object Proj	Cash Account
42736		84 WESTERN BUILDING CENTER	61.72					
		4676441 01/03/22 WTR-DRILL PUMP,ZP STEEL ROD	20.98			5210 430500	240	101000
		4676363 01/03/22 SWR-BALL VALVE SHARKBITE	22.99			5310 430600	240	101000
		4676171 12/29/21 WTR-PAINT FOR WELL PAINTING	14.58			5210 430500	240	101000
		4676186 12/29/21 WTR-BRUSHES FOR WELL PAINTING	5.16			5210 430500	240	101000
		4669297 10/18/21 STRS-CREDIT KEY CUTTING ERROR	-1.99			2500 430200	240	101000
		Total for Vendor:	61.72					
42717	E	2733 WEX Fleet Universal	7,202.01					
STATEMENT ENDING 12/31/21								
		77324535 12/31/21 PD-DECEMBER FUEL	2,631.61			1000 420100	231	101000
		77324535 12/31/21 FIRE-DECEMBER FUEL	637.74			1000 420400	231	101000
		77324535 12/31/21 PRKS-DECEMBER FUEL	9.84			1000 460400	231	101000
		77324535 12/31/21 WTR-DECEMBER FUEL	405.82			5210 430500	231	101000
		77324535 12/31/21 SWR-DECEMBER FUEL	430.12			5310 430600	231	101000
		77324535 12/31/21 STRS-DECEMBER FUEL	3,077.04			2500 430200	231	101000
		77324535 12/31/21 FAC-DECEMBER FUEL	9.84			1000 411200	231	101000
		Total for Vendor:	7,202.01					
42733		2915 WHITE ROCK AGGREGATE LLC	2,370.89					
		16403 01/03/22 STRS-3/8" CHIPS	2,370.89			2820 430200	452	101000
		Total for Vendor:	2,370.89					

# of Claims 51 Total: 95,812.92

Total Electronic Claims 9,403.08

Total Non-Electronic Claims 86409.84

For the Accounting Period: 1/22

Fund/Account	Amount
1000 GENERAL FUND	
101000 CASH/CASH EQUIVALENTS	$27,071.00
2394 BUILDING CODE ENFORCEMENT FUND	
101000 CASH/CASH EQUIVALENTS	$4,923.65
2400 SPECIAL LIGHTING DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$2,718.87
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$5,432.48
2820 GAS TAX FUND	
101000 CASH/CASH EQUIVALENTS	$2,370.89
2917 CRIME VICTIMS ASSISTANCE FUND	
101000 CASH/CASH EQUIVALENTS	$530.00
2959 EDA	
101000 CASH/CASH EQUIVALENTS	$21,301.84
4010 CAPITAL PROJECTS FUND - Parks	
101000 CASH/CASH EQUIVALENTS	$943.83
5210 WATER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$11,941.59
5310 SEWER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$18,578.77
Total:	$95,812.92

For the Accounting Period: 1 / 22

Council Meeting Date: Jan. 18, 2022

Claims Submitted to Council:$ 95,812.92

Claims Denied/Withheld by Council Finance Committee:$______________ Claim #'s:________________

Prepared By: Shawn Bates, Finance Director

s/Shawn Bates

Approved by Susan M. Nicosia, City Manager

s/Susan Nicosia

City Council to Approve by motion on consent agenda

The following claims are significant or large:
Morrison-Maierle - $24K - $21k - EDA 12th Ave W Engineering to date and
$3k - Horine Well generator

FC Transit (Mountain Climber) - $5,500 annual contribution
Routine but large - WEX (City vehicle fuel) - $7,202 (Streets over $3,000 reflecting snow removal and Police over $2,600 reflecting patrol

Total for Payroll Checks

	Employee	Employer	Amount
ADDL HOURS (Additional)	0.00		22.00
COMA HOURS (Comp Time Accumulated)	3.38		
COMP HOURS (Comp Time Used)	10.50		212.69
HOL HOURS (Holiday Pay)	417.32		11,726.86
HOLW HOURS (Holiday Worked @ 2.5x)	38.00		2,454.36
J003 HOURS (PD HOL WK)	100.00		5,477.08
J008 HOURS (PD HOL WK OT)	12.00		493.92
OVER HOURS (Overtime)	8.00		293.56
PERS HOURS (Personal Time Used)	12.00		247.68
REG HOURS (Regular Time)	1,790.25		50,638.42
SHFN HOURS (Shift B)	253.00		253.00
SHFU HOURS (Hol wk B)	72.00		180.00
SICK HOURS (Sick Time)	90.66		2,826.09
VACA HOURS (Vacation Time Used)	103.96		3,562.72
GROSS PAY	78,388.38	0.00	
NET PAY	52,021.94	0.00	
AFLAC-POSTTAX	111.67	0.00	
AFLAC-PRETAX	81.08	0.00	
CHILD SUPPORT	88.61	0.00	
CHILD SUPPORT P	413.07	0.00	
CITY OF COLUMBI	20.00	0.00	
FIT	7,093.14	0.00	
FLEX ALLEGIANCE	1,017.32	27.50	
FLEX DEP CARE	208.41	2.50	
FOP	320.00	0.00	
HEALTHINS/PRE	2,691.53	16,097.70	
MEDICARE	1,112.18	1,112.18	
MT ST FIRE ASSO	29.68	0.00	
NATIONWIDE/CITY	0.00	2,311.90	
NATIONWIDE/EMP	387.50	0.00	
P.E.R.S.	3,444.18	3,867.11	
PERS/FURS	317.60	426.24	
PERS/POLICE	2,267.29	3,630.18	
SIT	3,550.00	0.00	
SOCIAL SECURITY	2,649.44	2,649.44	
TEAMSTERS DUES	306.50	0.00	
UNEMPL. INSUR.	0.00	431.13	
UNUM LIFE INS.	118.78	0.00	
WA CHILD SUPPOR	138.46	0.00	
WORKERS' COMP	0.00	2,368.00	
CHARLES SCHWAB	1,487.17	0.00	
FIRST INTERSTAT	2,149.60	0.00	
FREEDOM BANK	1,477.62	0.00	
GLACIER BANK KA	7,743.04	0.00	
GLACIER BANK/CF	15,825.80	0.00	
GLACIER BANK/WF	1,858.90	0.00	
PARKSIDE CR U	11,071.62	0.00	
THREE RIVERS	1,057.97	0.00	

1-7-2022
Payroll
$89,105.87
Barb Staaland

USAA FEDERAL	1,313.45	0.00
USBANK.	2,190.36	0.00
VALLEY BANK KAL	100.00	0.00
VERIDIAN CREDIT	400.00	0.00
WELLS FARGO	1,953.77	0.00
WFISH CR UNION	3,392.64	0.00
FIT/SIT BASE	68,181.88	0.00
MEDICARE BASE	76,701.94	0.00
PERS BASE	71,757.84	0.00
SOC SEC BASE	42,733.16	0.00
UN BASE	78,388.38	0.00
WC BASE	75,513.81	0.00
Total		32,923.88

Total Payroll Expense (Gross Pay + Employer Contributions): 111,312.26

Check Summary

Payroll Checks Prev. Out.	$15,261.60
Payroll Checks Issued	$3,389.22
Payroll Checks Redeemed	$0.00
Payroll Checks Outstanding	$18,650.82
Electronic Checks	$85,716.65

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	5298.88		5298.88		212260
Medicare	2224.36		2224.36		212260
P.E.R.S.	7311.29		7311.29		212270
Unempl. Insur.	431.13	431.13		862.26	212210
Workers' Comp	2368.00	2368.00		4736.00	212220
FIT	7093.14		7093.14		212260
SIT	3550.00		3550.00		212260
AFLAC-PRETAX	81.08	81.08		162.16	212230
NATIONWIDE/EMP	387.50		387.50		212280
Teamsters dues	306.50	306.50		613.00	212310
PERS/Police	5897.47		5897.47		212240
NATIONWIDE/CITY	2311.90		2311.90		212280
AFLAC-POSTTAX	111.67	111.67		223.34	212230
PERS/FURS	743.84		743.84		212275
MT ST FIRE ASSO	29.68		29.68		212315
HEALTHINS/PRE	18789.23	18789.23		37578.46	212400
CITY OF COLUMBI	20.00		20.00		212450
UNUM LIFE INS.	118.78	118.78		237.56	212400
FLEX ALLEGIANCE	1044.82		1044.82		212285
CHILD SUPPORT	88.61		88.61		212330
CHILD SUPPORT P	413.07		413.07		212330
WA CHILD SUPPOR	138.46		138.46		212330
FOP	320.00		320.00		212335
FLEX DEP CARE	210.91		210.91		212285
Total Ded.	59290.32	22206.39	37083.93	44412.78	

**** Carried Forward column only correct if report run for current period.

CITY OF COLUMBIA FALLS
CITY COUNCIL REGULAR MEETING MINUTES
HELD JANUARY 03, 2022

REGULAR MEETING – 7:00 P.M.

Mayor Barnhart called the meeting to order at 7:00 p.m.

ROLL CALL: Councilor Fisher, Councilor Karper (via Zoom), Councilor Lovering, Councilor Piper, Councilor Robinson, Councilor Shepard and Mayor Barnhart.

PLEDGE OF ALLEGIANCE

OATHS OF OFFICE:
City Clerk Staaland administered Oaths of Office to the following elected and appointed individuals:
Elected:
Mayor Barnhart, Councilpersons Lovering, Robinson and Shepard
Appointed:
City Attorney Justin Breck, City Judge Kristi Curtis and Detective Craig McConnell. Following the oaths, Detective Craig McConnell's detective badge was pinned by his wife, Shelly McConnell, in recognition of his promotion.

APPROVAL OF AGENDA
Councilor Lovering motioned to approve the Agenda, seconded by Councilor Robinson and the motion carried.

CONSENT AGENDA:
Councilor Lovering motioned to approve the Consent Agenda, noting the claims appeared to be in order, seconded by Councilor Shepard with Council voting as follows. Ayes: Shepard, Fisher, Karper, Lovering, Piper, Robinson and Barnhart.
Approval of Claims - January 3, 2022 - $45,423.81
Approval of Payroll Claims - December 10, 2021 - $86,363.27
Approval of Payroll Claims - December 23, 2021 - $125,203.88
Approval of December 6, 2021 Regular City Council Meeting Minutes
Approve Funding, Construction, and Maintenance Agreement with MT DOT (TA 2599(1) and TA 2599(2) and authorize City Manager to execute
Approval of City Attorney Contact - 2022 and 2023 Calendar Years and authorize City Manager to execute

NEW BUSINESS:
Results of 2020 Fiscal Year Financial and Compliance Audit

City Manager Nicosia said the auditor held an exit conference with Finance Director Bates and herself on December 27th. The auditor went over the Independent Auditors' Report and the Report on Compliance and Internal Control. The City received an unmodified opinion which is the highest, best opinion an entity can receive. It means the auditor can express an opinion that the City's financial report is fairly stated as presented, no modifications to the report. Nicosia explained how the auditors are required to run samples on receipts, payroll transactions, utility billing, journal vouches and claims, noting that if the auditor finds discrepancies, the audit sample must be enlarged until the auditor is satisfied with the results. There are no findings or deficiencies in the City's Financial Statements and no non-compliance issues or internal control issues. The Council members were each given a copy of the audit report.

ORDINANCES / RESOLUTIONS:

Resolution # 1868 - A Resolution of the City Council of the City of Columbia Falls, Montana Amending the 2021-22 Fiscal Year Revenues and Appropriations Budget to Account for the EDA Project

City Manager Nicosia said this resolution is required because the City Council adopted the 22FY budget before the City officially had a contract with EDA, this Resolution allows the Finance Director to post Fund 2959-EDA Fund, a special revenue fund revenues and expenditures as well as amend Fund 2310 expenditures to reflect an operating transfer out instead of the budgeted capital outlay. Nicosia noted that the Engineers are at the 35% design phase. The City will call for bids after the project is completely designed and accepted by EDA.

Councilor Fisher made motion to approve Resolution # 1868, seconded by Councilor Shepard with Council voting as follows. Ayes: Fisher, Karper, Lovering, Piper, Robinson, Shepard and Barnhart.

Resolution # 1869 - A Resolution of the City Council of the City of Columbia Falls, Montana Establishing the City Business License Fees for the 2022 Calendar Year

City Manager Nicosia said this resolution is necessary pursuant to the updated Title 5 codified code which replaced the license fees with the reference that fees would be set by resolution. The recommended annual and seasonal/temporary license fees are the same as the prior years and have not been increased.

Councilor Piper motioned to approve Resolution # 1869, seconded by Councilor Lovering with Council voting as follows. Ayes: Karper, Lovering, Piper, Robinson, Shepard, Fisher and Barnhart.

REPORTS / BUSINESS FROM MAYOR & COUNCIL

Councilor Lovering said she noticed the sidewalks are not being cleared of snow; can we remind the business owners that this needs to be done? Nicosia said the City is reminding owners in addition we have notified the Department of Transportation to windrow along Hwy 2 and Nucleus and not packing hard snow on the sidewalk, making it impossible to clear the sidewalks.

Councilor Fisher said the City crews have been doing a good job on clearing snow from the streets.

Mayor Barnhart said people are still having a hard time crossing on Nucleus with the snow berms in the middle and over the crosswalks. Nicosia said the Department of Transportation was going to take care of that issue as well. Nicosia noted that the City council can look into purchasing equipment that can remove the snow from the sidewalks while setting the Urban Renewal District budget. Mayor Barnhart noted that Council had discussed that in the past.

CITY MANAGER REPORT:

Nicosia reported on the Leak Detection Report issued recently after Utility Services Associates, LLC completed the survey. Nicosia reported that the report pinpoints only 14 leaks, including service lines, valves, and hydrants. Nicosia noted that these were not the results the City was hoping for when we contracted for a complete system leak audit. Nicosia reminded Council that the City's ARPA Water Grant Application was not approved due to not receiving readiness points. The application had been based on the leak detection report finding 80-100 leaking service lines that would then be replaced with ARPA competitive grant funds and City funds. Nicosia reported that she and the public works director have been working on an updated ARPA grant application to submit January 14th for a new water project. Nicosia reported that MT DOC reached out on December 10th and said that the City can request engineering assistance, paid by the State, for the submission of the new Water System Grant, Cody Ferguson, MT DOC, indicated that the state had 10 engineering firms in the pool and they would select one to work on the City's application. Nicosia reported that the Kalispell office of Morrison-Maierle was selected so city staff is working with CR Leisinger on the application. Upon reviewing the leak detection report and the grant requirements, the City will submit an application to replace the long-leaking 2" galvanized water main and service lines on 5th Ave EN. Nicosia reported that the City will use the $100,000 set aside for water from the direct allocation, Water Expansion Funds from Fund 5211 and ask for a 50% Competitive Grant to pay for the project. Nicosia said the Council will amend the Water Fund, 5210, and Water Capital Expansion Fund, 5211, budgets as allowed under state law, when the project is approved. Nicosia did not have final estimated numbers from the engineer but the Competitive Grant request will be less than $200k. Council concurred with the recommended application and budget amendment. Councilman Shepard stated that he hopes this project is funded as that main and service lines have had issues for about 15 years and the neighborhood needs a fire hydrant.

Nicosia stated that she and Fire Chief Weeks would like to schedule a Public Safety Committee meeting to begin the discussion of the paid fireman transition. This meeting would include members from the fire department as well as the Rural Fire District Board. The meeting was set for January 24th at 6 pm. Nicosia also discussed the Fire Department Transition Training available through the IAFC, as discussed last year. Nicosia noted that it is less expensive to bring one of their trainer's onsite then sending a group to the training in Phoenix. Nicosia reported that Chief Weeks received a proposal from retired Chief Buckman to come and train for an entire day for the cost $3,000, which includes training and travel costs. After discussion, it was decided to schedule the training for Wednesday, February 23rd.

Nicosia noted that the City finally has a signed agreement with the railroad. On March 2nd or 3rd we will have an onsite meeting for a diagnostic review with NRA, MT DOT, Railpros (RR engineers), KLJ (City's Engineers), Flathead County officials, City officials, and BNSF.

MISCELLANEOUS

10. Police Department - November 2021 Activity
11. Correspondence

ADJOURN – 8:00 p.m.

____
Mayor

Attest:

____
City Clerk

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 9th day of December, 20 21, by and among

Doyle & Associates, P.C.

Certified Public Accountant
("Contractor"),

City of Columbia Falls, Flathead County, Montana

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 P.O. 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, 2020 to June 30, 2021.

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   $ 11,800 for initial (or sole) audit covering 07 / 01 / 20 to 06 / 30 / 21.
   $______ for subsequent audit covering __/__/__ to __/__/__.
   $______ for subsequent audit covering __/__/__ to __/__/__.

   The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

   B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

   C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received

during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards

C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

(1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

(2) the Entity has complied with the provisions of each of its debt covenants and agreements;

(3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

(4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

(1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

(2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

A. its basic financial statements, including note disclosures;

B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a 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.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:

(1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph 12.A.; and

d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

   A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring "Student Count for ANB" reports and as documented by the school district's enrollment records; and

   B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

   A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

   B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

   C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

   D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

   E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22 **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs

and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    Insurance - Professional Liability: The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

29. **Compliance with Laws**:
   A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

   B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

    The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

    The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has

been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the Essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Certified Public Accountant

Doyle & Associates, P.C.
Firm Name

By: [signature] Date: December 9, 2021
Authorized Representative

Governmental Entity

City of Columbia Falls, Flathead County, Montana
Entity Name

By:______________________ Date:____________
Authorized Representative

Montana Department of Administration,
Local Government Services

By:______________________ Date:____________
Approved By

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): **City of Columbia Falls, Flathead County, Montana**

(406) 892-4391
Telephone:

Address: 130 6^{th} Street W #A
(Street Address or P.O. Box)

Columbia Falls, MT 59912
(City/Town) (Zip Code)

Susan Nicosia, City Manager Nicosia@cityofcolumbiafalls.com
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) : **Doyle & Associates, P.C.**

(406) 273-0700
Telephone:

Address: P.O. Box 446
(Street Address or P.O. Box)

Lolo, MT 59847
(City/Town) (Zip Code)

Tana Doyle tana@doyleandassoc.com
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending
   June 30 *(Month & Day)*, 2021 *(Year)* (and ____ *(Year)*).
   B. Date to commence audit work: January 2022
   C. Date to submit final audit report to Entity and State: June 30, 2022

2. Time and Price for Engagement:

   A. Estimated total hours - 210

   B. Price for audit personnel $ 11,100
   Price for Travel 500
   Price for typing, clerical and report preparation 200
   Total price for this engagement $ 11,800

3. The reporting entity contains the following discretely presented component units:________________

Fire Department Relief Association

4. Date Annual Financial Report or a trial balance will be available: January 2022
5. Number of copies of audit report Contractor will provide to Entity: 10
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
   As Needed

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($___________) that is effective for the fiscal year(s) being audited.

OR

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year being audited.

Certified Public Accountant

Doyle & Associates, P.C.
Firm Name

By: Jared Doyle — Date: December 9, 2021
Authorized Representative

Governmental Entity

City of Columbia Falls, Flathead County, Montana
Entity Name

By: ____________________ Date: __________
Authorized Representative

Montana Department of Administration,
Local Government Services

By: ____________________ Date: __________
Approved By

CITY of COLUMBIA FALLS

130 6th STREET WEST
ROOM A
COLUMBIA FALLS, MT 59912

PHONE (406) 892-4391
FAX (406) 892-4413

January 18, 2022

To: Mayor and Council

From: City Manager Nicosia

RE: Board Appointments

After posting in the Hungry Horse News, at City Hall and on the City website, the City has received letters of interest from the following individuals to serve on the following Board openings:

Board of Adjustment – 3 year term ending 12/21/2024
David Petersen

Police Commission – Remaining 3 year term ending May 2024
Clay Lundgren

Council Action Requested: Please approve the Board appointments as indicated above

From: David Petersen <2424dpetersen@gmail.com>
Sent: Saturday, January 01, 2022 5:32 PM
To: Susan Nicosia
Subject: Board of Adjustment Candidate

David Petersen
201 4th Av EN, Columbia Falls, MT

To: Columbia Falls City Council
Re: Board of Adjustment Opening

Please accept this request for consideration to be appointed to the Board of Adjustments position. I'm familiar with the Board of Adjustment's role and would enjoy working with both of the current members.

Thank you for your consideration.

David Petersen=

From: Susan Nicosia <nicosias@cityofcolumbiafalls.com>
Sent: Thursday, January 13, 2022 9:51 PM
To: Susan Nicosia
Subject: Fwd: City Police Commission opening: Clay Lundgren application

From: Clay <clundgren406@gmail.com>
Date: January 3, 2022 at 11:25:37 AM MST
To: Nicosias@cityofcolumbiafalls.com
Cc: clundgren53@gmail.com
Subject: City Police Commission opening: Clay Lundgren application

Good morning Susan,
I hope you are starting off 2022 well.
Thanks very much for taking the time to speak with me about the police commission opening. I would very much like to be considered for this position. It is my belief that our current police force is doing a great job serving our growing community and I would like to offer my support in continuing their opportunities for success. As you know from my involvement on the planning board, and a citizen participant in the resort tax review, I believe that public safety is an important issue facing our community. I would be honored to serve on this commission and do this small part to contribute to the safety and livability of our wonderful city.
Have a great day,
Clay Lundgren
307 5th St E
Columbia Falls, MT 59912
406-890-4212

Sent from Mail for Windows

Columbia Falls Police Department
Monthly Activity Report
December 2021

Police	December					5 Year Average
		2020	2019	2018	2017	
Arrests (Total)	29	21	27	35	43	31
Adult	23	16	25	31	28	25
Juvenile	6	5	2	4	15	6
Accidents Investigated	14	12	13	21	31	18
Stolen Property (Value)	44600	1667	20374	8819	382	15168
Stolen Property (Recovered)	0	2100	0	8000	0	2020
Criminal Mischief (Incidents)	3	5	2	3	2	3
Damage Amount	1500	3550	100	1901	750	1560
Misdemeanor Citations Issued	87	68	138	97	108	100
Traffic Offenses	73	55	130	81	101	88
Cell Phone Viol.	2	7	20	4	0	7
DUI Offenses	5	1	9	3	8	5
Drug Offenses	1	3	4	4	7	4
Traffic Stops	127	101	282	273	205	198
Court Fines and Forfeitures	13811	13584	18862	10434	10583	13455
Miles patrolled	6795	5586	8113	7488	6532	6903
911 Phone Calls	123	133	105	113	82	111
Incident Reports	766	670	905	849	809	800
Domestic Abuse/Assaults	28	29	16	22	40	27
Felony Investigations/Arrest	10	3	7	11	12	9
Buisness Checks	62	59	61	68	70	64
Welfare Checks	17	5	7	10	7	9
Citizen Assist	51	37	53	55	72	54
Agency Assist	32	28	41	35	52	38

Item No.8.

Columbia Falls Fire Department
2021 Runs

	Jan	Feb	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Calls YTD 2021	
calls	19	30	31	24	28	26	39	32	29	37	38	28	361	
Weeks	11	15	16	13	14	16	19	19	12	19	22	15	191	52.91%
Best	1	1	5	3	3	0	1	0	0	0	0	0	14	3.88%
Peterson	11	3	17	10	6	12	14	10	11	13	10	11	128	35.46%
Ross	1	6	3	6	3	5	7	4	0	1	4	3	43	11.91%
Kemppainen	2	6	3	0	2	0	4	6	2	0	3	0	28	7.76%
Perkins, E.	2	3	1	1	7	4	3	9	3	7	6	5	51	14.13%
Loughery	4	1	6	5	5	3	3	6	3	5	10	5	56	15.51%
Arnold	7	10	10	7	0	6	12	12	4	3	5	8	84	23.27%
R Smith	0	2	5	2	5	4	3	4	6	5	4	1	41	11.36%
J Smith	0	2	10	2	12	22	23	6	12	12	16	3	120	33.24%
Vanhaverbeke	9	0	3	5	8	2	9	16	15	12	1	5	85	23.55%
Shanks	2	4	4	4	5	3	4	2	0	5	4	3	40	11.08%
Bates	2	6	3	2	10	2	2	5	4	8	4	3	51	14.13%
Stuhler	5	10	3	4	2	2	17	11	7	6	0	2	69	19.11%
Schrader	1	4	3	1	2	1	5	8	0	2	5	3	35	9.70%
Lawrence	4	4	3	0	0	1	2	1	2	0	1	1	19	5.26%
Willcut	5	4	4	3	6	8	10	13	4	2	7	5	71	19.67%
Grogan	17	23	25	18	28	8	36	25	24	28	35	25	292	80.89%
Davis	1	2	4	0	0	0	0	2	2	1	3	3	18	4.99%
Thorsteinson	0	0	0	2	14	9	9	15	17	17	15	9	107	29.64%
O'Brien	11	14	11	4	5	0	0	0	0	0	0	19	64	17.73%
Woodruff	5	5	10	9	11	11	14	14	16	18	13	9	135	37.40%
Perkins, T.	0	1	4	2	9	4	6	4	0	1	0	0	31	8.59%
K. Smith	4	15	6	4	12	8	24	7	15	0	10	9	114	31.58%
Brite	0	0	1	3	4	2	5	1	5	1	1	1	24	6.65%
Thomas				2	7	4	8	1	3	10	14	9	58	
Hanley				1	3	7	6	7	3	7	7	4	45	
Dickerson						3	5	2	4	6	8	2	30	
Butts									5	8	5	10	28	
Hogan											13	18	31	
			#1 month		#2 month		2021 #1				Department Average:		76.44	21.17%

	Jan	Feb	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Calls YTD 2021	
Total calls	19	30	31	24	28	26	39	32	29	37	38	28	361	
Rural	9	16	16	18	17	18	27	21	19	22	27	15	225	62.33%
City	10	14	15	6	11	8	12	11	10	15	11	13	136	37.67%
Mutual Aid Received	0	0	1	1	0	0	0	2	0	0	2	0	6	1.66%
Mutual Aid Given	1	0	2	3	3	7	1	1	2	1	2	3	26	7.20%
Medical & MVA	7	8	6	4	11	7	13	8	16	7	12	14	113	31.30%

OFFICIAL CANVASS

NOVEMBER 9, 2021

FLATHEAD COUNTY

MUNICIPAL GENERAL ELECTION
KALISPELL CITY
COLUMBIA FALLS CITY
WHITEFISH CITY

NOVEMBER 2, 2021

Summary Results Report
MT Flathead 211102 General 6040
November 2, 2021

UNOFFICIAL

Item No.9.

Flathead County

Statistics

	TOTAL
Election Day Precincts Reporting	6 of 6
Precincts Complete	6 of 6
Precincts Partially Reported	0 of 6
Absentee/ Early Precincts Reporting	6 of 6
Registered Voters - Total	26,470
Ballots Cast - Total	7,660
Ballots Cast - Blank	10
Voter Turnout - Total	28.94%

UNOFFICIAL | Item No.9.

Flathead County

MAYOR KALISPELL
Vote For 1

	TOTAL
MARK JOHNSON	3,036
SID DAOUD	1,158
Write-In Totals	39
Total Votes Cast	**4,233**
Contest Totals	4,294

CITY COUNCIL WARD 1
Vote For 1

	TOTAL
SANDRA L. CARLSON	939
Write-In Totals	30
Total Votes Cast	**969**
Contest Totals	1,155

CITY COUNCIL WARD 2
Vote For 1

	TOTAL
CHAD GRAHAM	870
GABE DILLON	545
Write-In Totals	4
Total Votes Cast	**1,419**
Contest Totals	1,452

CITY COUNCIL WARD 3
Vote For 1

	TOTAL
JESSICA DAHLMAN	451
ROD KUNTZ	443
Write-In Totals	2
Total Votes Cast	**896**
Contest Totals	901

CITY COUNCIL WARD 4
Vote For 1

	TOTAL
JED FISHER	449
ANGELA KENNEDY	324
Write-In Totals	1
Total Votes Cast	**774**
Contest Totals	786

MUNICIPAL JDG KALISPELL
Vote For 1

	TOTAL
LORI A. ADAMS	3,511
Write-In Totals	88
Total Votes Cast	**3,599**
Contest Totals	4,294

MAYOR COLUMBIA
Vote For 1

	TOTAL
DONALD BARNHART	660
Write-In Totals	47
Total Votes Cast	**707**
Contest Totals	727

CITY COUNCIL COLUMBIA
Vote For 3

	TOTAL
JENNIFER J. LOVERING	564
MICHAEL F. SHEPARD	562
PAULA ROBINSON	556
Write-In Totals	58
Total Votes Cast	**1,740**
Contest Totals	2,181

CITY COUNCIL WHITEFISH
Vote For 3

	TOTAL
BEN DAVIS	1,644
ANDY FEURY	1,585
GIUSEPPE (G-MAN) CALTABIANO	970
KRISTEN RITER	950
PHIL BOLAND	858
VINCENT DELL'OMO	348
TERRY K PETERSEN	259
JUDY HESSELLUND	244
MARK E OWENS	96
Write-In Totals	32
Total Votes Cast	**6,986**
Contest Totals	7,917

MUNICIPAL CRT JDG WHITEFISH
Vote For 1

	TOTAL
WILLIAM HILEMAN, JR.	1,491
Write-In Totals	69
Total Votes Cast	**1,560**
Contest Totals	2,639

BALLOT ISSUE WHITEFISH
Vote For 1

	TOTAL
FOR this amendment	2,204
AGAINST this amendment	263
Total Votes Cast	**2,467**
Contest Totals	2,639

Item No.9.

<u>**Columbia Falls Mayor Write-in**</u>

John H. Rallis/John Rallis 1

Christopher G Sellman/Christopher A Sellman/ Chris Sellman/Sellman 24

We, the undersigned Board of County Canvassers, do hereby certify that the within election results are a true and accurate record of votes cast and counted for the Municipal General Election held on November 2, 2021, Flathead County, Montana,

Board of Canvassers

____
Chairman Brodehl

____
Commissioner Holmquist

____
Commissioner Abell

Election Administrator:

Debbie Pierson
____

November 9, 2021