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

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

CITY COUNCIL REGULAR MEETING
AGENDA
MONDAY, NOVEMBER 16, 2020
COUNCIL CHAMBERS CITY HALL

FINANCE COMMITTEE – 6:30 P.M

(Barnhart, Piper, Robinson)

NOTE: Regular Council Meeting will be held in the Council Chambers as well as by virtual meeting to provide for social distancing and public health and safety. Contact City Clerk Barb Staaland to register for ZOOM meeting access information. 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 - November 16, 2020 - $346,669.69
2. Approval of Payroll Claims - November 13, 2020 - $88,321.44
3. Approval of November 2, 2020 Regular Council Meeting Minutes
4. Approval of Audit Engagement and Contract for FY Ending June 30, 2020 - Doyle & Associates, P.C. and Authorize City Manager to sign.

VISITORS/PUBLIC COMMENT (Items not on agenda)

APPOINTMENTS:

5. Approve Appointment of Brock McCue as Probationary Fireman
6. Approve Board Appointments - Board of Adjustment, City-County Planning Board/Zoning Commission and Tree Board

NOTICE OF PUBLIC HEARINGS/PUBLIC HEARINGS:

7. The Columbia Falls City-County Planning Board held a public hearing for the following item at their regular meeting on Tuesday, November 10th, 2020 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on **December 7, 2020** starting at 7:00 p.m. in the same location. Both hearings will be conducted in accordance with the most current recommended and/or required public health and safety protocols in place at the time of the hearing. The City website, https://cityofcolumbiafalls.org, will contain updated information if there is any change to the planned hearings.
   Request to establish a Conditional Use Permit in the Columbia Falls Zoning Jurisdiction: Applicant, Judy Morse is requesting a Conditional Use Permit to operate a drive-thru coffee and micro bakery stand at 2100 9th Street West (The front northwest corner of the Super 1 parking lots). The property is zoned CB-2 Commercial however all drive-thru's require a conditional use permit in this zone. The coffee/bakery will have circulation through the existing Super 1 parking lot and highway approaches. The property is described as Lot 3 of the O'Neil Subdivision Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

8. NOTICE IS HEREBY GIVEN, that the City Council of the City of Columbia Falls, Montana, will hold a public hearing on December 7, 2020 at 7:00 p.m. in the Columbia Falls City Hall, 130-6th Street West, Columbia Falls, Montana, to adopt an amended 2021 FY budget for the Tax Increment District Fund and Targeted Economic District Fund.

   The City received the estimated tax funding for the Tax Increment District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $441,054, the City Council will amend the appropriations for the 2021 FY. The funds will be spent as provided for in the Tax Increment District Statement of Need and priorities established through the public hearing process.

   The City received the estimated tax funding for the Targeted Economic District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $1,375, the City Council will consider appropriating the available funds for the 2021 FY based on the Statement of Need and priorities established through the public hearing process.

   Taxpayers are encouraged to attend the hearing and give written or oral comments on the budget-related item. Written comments may be mailed to the City Clerk, 130 6th Street West, Room A, Columbia Falls, Montana, 59912. Questions regarding the proposed items can be made by contacting City Manager Susan Nicosia at 892-4391.

ORDINANCES / RESOLUTIONS:

9. Second and Final Reading - Ordinance # 805 - An Ordinance of the City Council of the City of Columbia Falls, Montana, Amending the Columbia Falls Zoning Map to Allow the Development of a Planned Unit Development Overlay for the Property Located at 812 4th Avenue West, Further Described as That Portion of the Southwest Quarter of Section 8, Township 30 North, Range 20

West, P.M.M., Flathead County, Montana, Described as Follows, To Wit: Parcel B of Certificate of Survey No. 12484.

10. Resolution # 1836 - A Resolution of the City Council of the City of Columbia Falls, Montana Establishing Sign Permit Fees

REPORTS / BUSINESS FROM MAYOR & COUNCIL

CITY MANAGER REPORT

CITY ATTORNEY REPORT

MISCELLANEOUS

11. Finance - September 2020

12. Finance - October 2020

ADJOURN

Next Scheduled Meetings:
City Council – Regular Meeting, December 7, 2020 – 7:00 PM

Planning Board – TBD
Board of Adjustment - November 17, 2020 - 6:00 PM

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
41164		877 APPLIED INDUSTRIAL TECHNOLOGIES	81.28								
		2416 10/23/20 STRS-2 EA AMI BEARINGS BLFL6-2	81.28			2500		430200	232		101000
		Total for Vendor:	81.28								
41186		2953 AXON ENTERPRISE, INC.	79.50								
		SI-1694677 10/30/20 PD-Battery Pack Cartridge	79.50			1000		420100	212		101000
		Total for Vendor:	79.50								
41180		2901 BALCO UNIFORM CO, INC	486.19								
		59957 10/26/20 PD-UNIFORM PATCHES	486.19			1000		420100	226		101000
		Total for Vendor:	486.19								
41160		1700 BRECK LAW OFFICE, PC	6,420.66								
		110220 11/02/20 DEC 2020 LEGAL FEES	1,330.67			1000		411100	350		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	3,400.75			1000		410365	350		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	532.26			5210		430500	350		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	532.26			5310		430600	350		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	266.14			1000		411000	350		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	107.58			1000		420100	399		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	23.90			5210		430500	357		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	35.86			5310		430600	357		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	47.81			2500		430200	399		101000
		110220 11/02/20 DEC 2020 LEGAL FEES	143.43			1000		411100	350		101000
		Total for Vendor:	6,420.66								
41196		1711 CARSON BROTHERS, INC.	541.73								
		92001193 10/31/20 SWR-HEATING MAINTENANCE	541.73			5310		430600	366		101000
		Total for Vendor:	541.73								
41191		184 CENEX HARVEST STATES COOP	75.00								
		314397 100 10/01/20 FD-PROPANE TANK LEASE	75.00			1000		420400	344		101000
		Total for Vendor:	75.00								

Item No.1.

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object Proj	Cash Account
		*** Claim from another period (10/20) ****								
41131	E	997 CENTURYLINK - ELECTRONIC PAY	790.12							
ACCT#300073711										
ACCT#30072968										
ACCT#30073691										
		101820 10/18/20 CRTS-OCT 18-NOV 17 PHONES	31.74			1000		410360	345	101000
		101820 10/18/20 PD-OCT 18-NOV 17 PHONES	130.06			1000		420100	345	101000
		101820 10/18/20 FD-OCT 18-NOV17 PHONES	63.62			1000		420400	345	101000
		101820 10/18/20 POOL-OCT 18-NOV 17 PHONES	23.92			1000		460445	345	101000
		101820 10/18/20 STRS-OCT18-NOV17 PHONES	136.61			2500		430200	345	101000
		101820 10/18/20 WTR-OCT18-NOV17 PHONES	201.04			5210		430500	345	101000
		101820 10/18/20 SWR-OCT18-NOV17 PHONES	257.14			5310		430600	345	101000
		101820 10/18/20 FIN-OCT 18-NOV17 PHONES	-54.01			1000		410500	345	101000
		Total for Vendor:	790.12							
41190	E	2852 CHARTER COMMUNICATIONS	114.98							
		0137874103 10/31/20 PD-10/31 TO 11/30/20 INTER	114.98			1000		420100	355	101000
		Total for Vendor:	114.98							
41183		2872 CINTAS FIRST AID & SAFETY	240.57							
		5037756816 10/26/20 SWR-FIRST AID SUPPLIES	64.40			5310		430600	220	101000
		5037756816 10/26/20 STRS-FIRST AID SUPPLIES	176.17			2500		430200	220	101000
		Total for Vendor:	240.57							
41198		14 CITY OF COLUMBIA FALLS	11.67							
10/07/20: CUSTOMER PAYMENT FOR $11.67 MISSAPLIED TO CITY WATER ACCOUNT.										
TRANSFERRED $11.67 TO CORRECT CUSTOMER ACCOUNT AND #08505-00 STILL OWING $11.67.										
		110920 11/09/20 PRKS-MISAPPLIED PAYMENT	11.67			1000		460400	342	101000
		Total for Vendor:	11.67							
41179		1145 CITY OF WHITEFISH BUILDING	7,928.70							
		OCT 2020 11/06/20 OCT 2020 BUILDING PERMITS	5,793.45			2394		420500	398	101000
		OCT 2020 11/06/20 OCT 2020 ELECTRICAL PERMITS	1,261.00			2394		420500	398	101000
		OCT 2020 11/06/20 OCT 2020 MECHANICAL PERMIT	211.25			2394		420500	398	101000
		OCT 2020 11/06/20 OCT 2020 PLUMBING PERMITS	663.00			2394		420500	398	101000
		Total for Vendor:	7,928.70							

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
41173	115 CITY SERVICE VALCON LLC	474.02								
	0461390 10/21/20 SWR-237 GALL DYED DIESEL	474.02			5310		430600	231		101000
	Total for Vendor:	474.02								
41212	776 COL.FALLS VOLUNTEER FIRE	959.37								
	111220 11/12/20 FD-OCT TAX RECEIPTS REAL	959.30			7120		212520			101000
	111220 11/12/20 FD-OCT INTEREST	0.07			7120		212520			101000
	Total for Vendor:	959.37								
41208	2713 COMPLETE RESTORATION LLC	3,109.32								
	20201111.2 11/11/20 FAC-10/01 TO 10/31/20 JANI	3,109.32			1000		411200	399		101000
	Total for Vendor:	3,109.32								
41156	927 CURRIER'S CERTIFIED WELDING,	600.00								
	03649 10/28/20 STRS-BOLT KIT	75.00			2500		430200	220		101000
	03635 10/27/20 STRS-Cutting Edge	525.00			2500		430200	212		101000
	Total for Vendor:	600.00								
41170	3026 DAILY INTER LAKE	150.33								
	I00413625 10/25/20 PLNG-CUP LGL NOTICE 27335 J	150.33			1000		411000	331		101000
	Total for Vendor:	150.33								
41161	2889 DAKOTA SUPPLY GROUP	381.23								
	S100534369 10/30/20 WTR-10 EA DUAL CHECK VALVE	381.23			5210		430500	230		101000
	Total for Vendor:	381.23								
41209	1797 DEPARTMENT OF ADMINISTRATION	48.12								
	10312020 11/10/20 PD-10/01/20 TO 10/31/20 EMAI	48.12			1000		420100	355		101000
	Total for Vendor:	48.12								
41207 E	1879 EVERGREEN WASTE CONNECTIONS	431.45								
	110120 11/01/20 FAC-10/01/20 TO 10/31/20 SERVI	74.33			1000		411200	340		101000
	110120 11/01/20 STRS-10/01/20 TO 10/31/20 SERV	171.35			2500		430200	340		101000
	110120 11/01/20 WTR-10/01/20 TO 10/31/20 SERVI	74.33			5210		430500	340		101000
	110120 11/01/20 SWR-10/01/20 TO 10/31/20 SERVI	61.90			5310		430600	340		101000
	110120 11/01/20 PRKS-10/01/20 TO 10/31/20 SERV	49.54			1000		460400	340		101000
	Total for Vendor:	431.45								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
41182		2589 FASTSIGNS WHITEFISH	53.52								
		489-19017 10/26/20 PD-NEW BUSINESS CARDS	53.52			1000		420100	210		101000
		Total for Vendor:	53.52								
41157		438 FERGUSON WATERWORKS	3,002.78								
		0763066 10/30/20 WTR-10 EA Pit Radios	1,707.50			5210		430500	230		101000
		0763066 10/30/20 WTR-6 EA 2 Port Radios	1,295.28			5210		430500	230		101000
		Total for Vendor:	3,002.78								
41153		3104 FIRST CALL COMPUTER SOLUTIONS,	3,849.99								
		69941 10/31/20 IT SERVICES-ONBOARDING FEE	3,600.00			1000		410580	355		101000
		69948 10/31/20 IT SERVICES-OFFICE SUITE LICEN	249.99*			1000		410580	212		101000
		Total for Vendor:	3,849.99								
41181		1892 FLATHEAD COUNTY	225.00								
		5211 10/26/20 CERT OWNER LIST-CRAFT, C.	75.00			1000		411000	390		101000
		5208 10/22/20 CERT OWNER LIST-DURADO, T.& L.	75.00			1000		411000	390		101000
		5212 10/28/20 CERT OWNER LIST-CNS PROP. DEV	75.00			1000		411000	390		101000
		Total for Vendor:	225.00								
41171		663 FLATHEAD COUNTY SOLID WASTE	2,881.15								
		996672 10/01/20 SWR-SLUDGE	159.29			5310		430600	395		101000
		996806 10/01/20 SWR-SLUDGE	164.57			5310		430600	395		101000
		998289 10/06/20 SWR-SLUDGE	175.74			5310		430600	395		101000
		998393 10/06/20 SWR-SLUDGE	169.22			5310		430600	395		101000
		998949 10/08/20 SWR-SLUDGE	183.82			5310		430600	395		101000
		1000101 10/13/20 SWR-SLUDGE	184.13			5310		430600	395		101000
		1000176 10/13/20 SWR-SLUDGE	178.23			5310		430600	395		101000
		1000566 10/15/20 SWR-SLUDGE	158.36			5310		430600	395		101000
		1000677 10/15/20 SWR-SLUDGE	158.67			5310		430600	395		101000
		1001572 10/20/20 SWR-SLUDGE	157.42			5310		430600	395		101000
		1001663 10/20/20 SWR-SLUDGE	173.88			5310		430600	395		101000
		1002027 10/22/20 SWR-SLUDGE	158.04			5310		430600	395		101000
		1002105 10/22/20 SWR-SLUDGE	164.88			5310		430600	395		101000
		1002632 10/27/20 SWR-SLUDGE	174.50			5310		430600	395		101000
		1002701 10/27/20 SWR-SLUDGE	180.09			5310		430600	395		101000

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object Proj	Cash Account
	1002981 10/29/20 SWR-SLUDGE	172.95			5310	430600	395	101000
	1003037 10/29/20 SWR-SLUDGE	167.36			5310	430600	395	101000
	Total for Vendor:	2,881.15						
41176	24 FLATHEAD COUNTY TREASURER	555.00						
	110220 11/02/20 TECH SURCHARGE OCT 2020	240.00			1000	212201		101000
	110220 11/02/20 LAW ENFORCE ACADEM OCT2020	315.00			1000	212201		101000
	Total for Vendor:	555.00						
41197	21 FLATHEAD ELECTRIC COOP INC	13,414.04						
	103120 10/31/20 FAC-09/25 TO 10/25/20 ELECTRIC	331.17			1000	411200	341	101000
	103120 10/31/20 PD-09/25 TO 10/25/20 ELECTRIC	38.86			1000	420100	341	101000
	103120 10/31/20 FD-09/25 TO 10/25/20 ELECTRIC	277.34			1000	420400	341	101000
	103120 10/31/20 PRKS-09/25 TO 10/25/20 ELECTRI	293.11			1000	460400	341	101000
	103120 10/31/20 POOL-09/25 TO 10/25/20 ELECTRI	90.25			1000	460445	341	101000
	103120 10/31/20 LGHTN-09/25 TO 10/25/20 ELECTR	2,594.64			2400	430200	341	101000
	103120 10/31/20 STRS-09/25 TO 10/25/20 ELECTRI	140.11			2500	430200	341	101000
	103120 10/31/20 WTR-09/25 TO 10/25/20 ELECTRIC	3,623.06			5210	430500	341	101000
	103120 10/31/20 SWR-09/25 TO 10/25/20 ELECTRIC	6,025.50			5310	430600	341	101000
	Total for Vendor:	13,414.04						
41155	3075 FLATHEAD OIL	484.95						
	19-767 10/05/20 STRS- 55/1 FLEET SYN OIL 15W4	484.95			2500	430200	231	101000
	Total for Vendor:	484.95						
41187	2806 HANSON'S HARDWARE	125.57						
	596255 10/13/20 PRKS-BRUSH,CLEANER,9X3/8 COVER	34.05			1000	460400	220	101000
	596258 10/14/20 STRS-FILE, DEBURRING TOOL	25.98			2500	430200	240	101000
	596264 10/14/20 PRKS-OAK FILLER,4' EXT POLE	25.48			1000	460400	220	101000
	596309 10/19/20 SWR-CERAMIC PERSONAL HEATER	26.99			5310	430600	220	101000
	596336 10/21/20 PRKS-T50 STAPLES	4.49			1000	460400	220	101000
	596415 10/30/20 WTR-KEYS FOR BLUELOCK	8.58			5210	430500	220	101000
	Total for Vendor:	125.57						

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object Proj	Cash Account
41167	3004 JIFFY LUBE	52.17					
	32248313 11/05/20 PD-CAR 18 OIL CHANGE SERVICE	52.17			1000 420100	361	101000
	Total for Vendor:	52.17					
41178	1504 KALISPELL COPY CENTER	15.99					
	206365 10/28/20 WTR-SAFETY VEST	15.99			5210 430500	226	101000
	Total for Vendor:	15.99					
41159	3078 KLJ ENGINEERING LLC	17,931.97					
Period Ending: 09/19/20							
	10143118 09/25/20 CF URBAN TRANSPORTATION PLAN	17,931.97			1000 410100	399	101000
	Total for Vendor:	17,931.97					
41203	2590 L.N. CURTIS & SONS	8,337.28					
	INV438373 11/06/20 FD-28 EA MSA G1 FACE PIECE	8,337.28*			1000 420400	226	101000
	Total for Vendor:	8,337.28					
41199	262 LHC, INC.	213,861.75					
	103020 10/30/20 PAYMENT #4 WELL 3	216,021.97			5210 430500	930	101000
	103020 10/30/20 1% W/H	-2,160.22			5210 430500	930	101000
	Total for Vendor:	213,861.75					
41195	1493 MAHUGH FIRE & SAFETY	116.93					
	93496 11/05/20 FD-Akron 2.5" Valve Kit	116.93			1000 420400	232	101000
	Total for Vendor:	116.93					
41206	2951 MONTANA DEPT. OF ADMINISTRATION	1,700.00					
FISCAL YEAR ENDING JUNE 30, 2020							
	111020 11/10/20 ANNUAL FINANCIAL REPORT FILING	1,700.00			1000 410500	353	101000
	Total for Vendor:	1,700.00					
41200	707 MONTANA DEPT. OF REVENUE	2,160.22					
	103020 10/30/20 1% W/H LHC WELL #3	2,160.22			5210 430500	930	101000
	Total for Vendor:	2,160.22					

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct		Object Proj	Cash Account
41172		43 MONTANA ENVIRONMENTAL LABORATORY	3,320.00						
		2010796 10/07/20 WTR-COLIFORM	120.00			5210	430500	394	101000
		2011047 10/14/20 WTR-FULL,IOCS,KOH,ALUM,ZINC	470.00			5210	430500	394	101000
		2011048 10/23/20 WTR-VOCS, SOCS,STATE WAIVERS	2,365.00			5210	430500	394	101000
		2010513 10/09/20 SWR-NUTRIENTS	60.00			5310	430600	394	101000
		2010857 10/14/20 SWR-NUTRIENTS	85.00			5310	430600	394	101000
		2010858 10/13/20 SWR-DISSOLVED ALUMINUM	15.00			5310	430600	394	101000
		2011149 10/21/20 SWR-NUTRIENTS	60.00			5310	430600	394	101000
		2011396 10/27/20 SWR-AMMONIA,NITRATE+NITRITE,T	145.00			5310	430600	394	101000
		Total for Vendor:	3,320.00						
41202		722 MORRISON-MAIERLE, INC.	18,430.64						
		201391 10/30/20 WTR-WELL # 3 PRO SERVCES 10/30	18,430.64			5210	430500	931	101000
		Total for Vendor:	18,430.64						
41201		1247 MURDOCH'S RANCH & HOME KALISPELL	67.97						
		5437 09/28/20 PRKS-ALL PURPOSE GLOVES	14.99			1000	460400	226	101000
		5452 10/01/20 PRKS-PREMIXED ENGINE FUEL	17.99			1000	460400	231	101000
		5532 10/16/20 PRKS-RAINSUIT	34.99			1000	460400	226	101000
		Total for Vendor:	67.97						
41205		52 NAPA AUTO PARTS	786.53						
		9446719 10/30/20 SWR-MAG KEY LOCKERS, PWRSERV	25.57			5310	430600	240	101000
		9419623 10/06/20 STRS-RV Anti Freeze	44.28			2500	430200	232	101000
		9433670 10/19/20 STRS-RV Anti Freeze	44.28			2500	430200	232	101000
		9443561 10/28/20 STRS-CALIPER,AIRCUC,SCREWDRV	91.55			2500	430200	212	101000
		9443561 10/28/20 STRS-FMALE ADA,ADAPTERS,MARKE	15.85			2500	430200	220	101000
		9444855 10/29/20 STRS-WHEEL CHARGER	565.00			2500	430200	212	101000
		Total for Vendor:	786.53						
41204		908 NEWMAN SIGNS, INC.	1,140.43						
		TRFINV0264 11/06/20 STRS-STOP SIGNS AND BRACKE	1,140.43			2500	430200	242	101000
		Total for Vendor:	1,140.43						

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
41189		520 NORCO, INC.	10.85								
		30567452 10/31/20 STRS-CYL RNTL 10/01 - 10/31/	10.85			2500		430200	220		101000
		Total for Vendor:	10.85								
41166		162 NORTH VALLEY HOSPITAL	17.33								
		2381826-00 10/31/20 PD-EVIDENCE BLD COLLECTION	17.33			1000		420100	390		101000
		Total for Vendor:	17.33								
41193		2002 NORTHWEST PARTS & EQUIPMENT &	358.15								
		C285335 10/01/20 STRS-CABLE,SHACKLES,HOOKS,SLE	71.75			2500		430200	240		101000
		C717740-01 10/06/20 PRKS-RIVRS EDGE FLOATING B	98.42			1000		460400	240		101000
		C286454 10/29/20 STRS-8 EA D-RING 5/8" WELD CL	16.00			2500		430200	220		101000
		C286525 10/30/20 STRS- 2 EA 1/2X48 BOSS PLOW P	120.40			2500		430200	232		101000
		C286525 10/30/20 STRS-OVALOK NUTS,SHAKER BOLTS	13.86			2500		430200	232		101000
		C285948 10/16/20 STRS-ELBOW,COUPLING,GREASE HO	37.72			2500		430200	240		101000
		Total for Vendor:	358.15								
41158		1437 NORTHWESTERN ENERGY	883.02								
		102720 10/27/20 FAC-09/23 TO 10/22/20 NAT GAS	417.71			1000		411200	344		101000
		102720 10/27/20 PD-09/23 TO 10/22/20 NAT GAS	25.21			1000		420100	344		101000
		102720 10/27/20 FD-09/23 TO 10/22/20 NAT GAS	107.51			1000		420400	344		101000
		102720 10/27/20 STRS-09/23 TO 10/22/20 NAT GAS	89.08			2500		430200	344		101000
		102720 10/27/20 WTR-09/23 TO 10/22/20 NAT GAS	69.62			5210		430500	344		101000
		102720 10/27/20 SWR-09/23 TO 10/22/20 NAT GAS	173.89			5310		430600	344		101000
		Total for Vendor:	883.02								
41165		2678 O'NEIL PRINTERS, INC	224.00								
		1097 10/30/20 FIN-BUSINESS ENV #10 W/WINDOWS	74.67			1000		410500	210		101000
		1097 10/30/20 WTR-BUSINESS ENV #10 W/WINDOWS	74.67			5210		430500	210		101000
		1097 10/30/20 SWR-BUSINESS ENV #10 W/WINDOWS	74.66			5310		430600	210		101000
		Total for Vendor:	224.00								
41194		1495 PLATT ELECTRIC SUPPLY	50.60								
		0W19887 10/22/20 WTR-300 EA GEL-Connectors	39.00			5210		430500	220		101000
		0W19887 10/22/20 WTR-10 EA Tape Blk 3/4 x 60	11.60			5210		430500	220		101000
		Total for Vendor:	50.60								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
41163		2017 RAILROAD MANAGEMENT COMPANY III,	284.85							
		428822 10/29/20 SWR-LICENSE FEES 02/21-02/22	142.43			5310	430600	390		101000
		428822 10/29/20 WTR-LICENSE FEES 02/21-02/22	142.42			5210	430500	390		101000
		Total for Vendor:	284.85							
41192	E	3008 REPUBLIC SERVICES	789.78							
		0872-00020 10/31/20 PRKS-TENNIS COURTS 10/01-1	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-TALBOT PATH 10/01-10/	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-RIVER'S EDGE 10/01-10	5.92			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-RIVER'S EDGE 10/03-10	85.81			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-PINEWD PRK 10/01-10/3	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-WELCOME PRK 10/01-10/	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-DEPOT PRK 10/01-10/31	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-HORINE PRK 10/01-10/3	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-CITY OF CF 10/01 -10/	90.00			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-MARANTETTE 10/08-10/3	71.01			1000	460400	399		101000
		0872-00020 10/31/20 PRKS-RIVER'S EDGE 09/30-09	-2.96			1000	460400	399		101000
		Total for Vendor:	789.78							
41162		1042 SANDS SURVEYING, INC.	103.00							
		33575 10/26/20 RECORDING FEES 10/23, CLERK FE	103.00			1000	411000	390		101000
		Total for Vendor:	103.00							
41185		999999 STEWART, RICHARD	250.00							
		03140.11-0 11/06/20 WTR-REFUND OVERPAYMENT	250.00			5210	214010			101000
		Total for Vendor:	250.00							
41168		2699 THE MAIL ROOM, INC	479.32							
		D102861 11/02/20 PD-BAR CODED MAIL	29.15			1000	420100	310		101000
		D102862 11/02/20 PLNG-BAR CODED MAIL	30.00			1000	411000	310		101000
		D102760 10/26/20 PD-BAR CODED MAIL	1.90			1000	420100	310		101000
		D102760 10/26/20 CRTS-BAR CODED MAIL	0.50			1000	410360	310		101000
		D102760 10/26/20 FIN-BAR CODED MAIL	24.13			1000	410500	310		101000
		D102760 10/26/20 SWR-BAR CODED MAIL	28.48			5310	430600	310		101000
		D102760 10/26/20 WTR-BAR CODED MAIL	28.48			5210	430500	310		101000
		D102759 10/26/20 CRTS-BAR CODED MAIL	336.68			1000	410360	310		101000
		Total for Vendor:	479.32							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object Proj	Cash Account
41169		1623 THE UPS STORE #4515	10.32						
		110220 11/02/20 PD-GRND COMMERCL #5256225	10.32			1000	420100	310	101000
		Total for Vendor:	10.32						
41174		3016 TRANSUNION RISK AND ALTERNATIVE	200.00						
		OCT 2020 11/01/20 PD-10/01 TO 10/31/20	100.00			1000	420100	335	101000
		SEPT 2020 10/01/20 PD-09/01 TO 09/30/20	100.00			1000	420100	335	101000
		Total for Vendor:	200.00						
41177		246 URECO INC.	4,322.49						
		17994 10/29/20 STRS-DEICER 22.52 TONS	4,322.49			2820	430200	221	101000
		Total for Vendor:	4,322.49						
41188		3063 UTILITIES UNDERGROUND LOCATION	100.48						
		0105066 10/31/20 WTR-OCT 20 UDIGS	33.50			5210	430500	318	101000
		0105066 10/31/20 SWR-OCT 20 UDGIS	33.49			5310	430600	318	101000
		0105066 10/31/20 STRS-OCT 20 UDIGS	33.49			2500	430200	318	101000
		Total for Vendor:	100.48						
41211		3105 VELODYNE	19,586.00						
		0000023424 11/06/20 SWR-LIQ POLYMR BLENDIN SYS	19,586.00			5310	430600	934	101000
		Total for Vendor:	19,586.00						
41175		1134 VICTIM-WITNESS ADVOCATE PROGRAM	289.00						
		110220 11/02/20 OCTOBER 2020	289.00			2917	410360	356	101000
		Total for Vendor:	289.00						
41154		84 WESTERN BUILDING CENTER	284.57						
		4630293 10/21/20 STRS-ASSORT FASTENERS	4.18			2500	430200	240	101000
		4630083 10/20/20 STRS-SCREWDRIVER BITS	23.39			2500	430200	240	101000
		4628533 10/07/20 PRKS-BITS, IMPACT ADPT,SCREWS	90.56			1000	460400	240	101000
		4627375 09/29/20 STRS-BARBED COUPLINGS	3.99			2500	430200	240	101000
		4627391 09/29/20 STRTS-CONCRETE MIX	25.98			2500	430200	240	101000
		4630895 10/27/20 SWR-POLY FILM,GORILLA TAPE	43.11			5310	430600	220	101000
		4631236 10/29/20 FD-TRASH CAN, ASH SHOVEL	24.18			1000	420400	220	101000
		4629711 10/16/20 SWR-CLR POLY FILM	30.68			5310	430600	220	101000

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
		4631075 10/28/20 SWR-BLACK CABLE TIES	10.00			5310		430600	220		101000
		4631074 10/28/20 SWR-FOAM BRD INSULATION	28.50			5310		430600	220		101000
		Total for Vendor:	284.57								
41184	E	2733 WEX Fleet Universal	2,987.81								
		68417398 10/31/20 PD-10/01 TO 10/31/20 GAS CAR	1,321.45			1000		420100	231		101000
		68417398 10/31/20 FD-10/01 TO 10/31/20 GAS CAR	356.90			1000		420400	231		101000
		68417398 10/31/20 PRKS-10/01 TO 10/31/20 GAS C	223.81			1000		460400	231		101000
		68417398 10/31/20 WTR-10/01 TO 10/31/20 GAS CA	269.38			5210		430500	231		101000
		68417398 10/31/20 SWR-10/01 TO 10/31/20 GAS CA	250.64			5310		430600	231		101000
		68417398 10/31/20 STRS-10/01 TO 10/31/20 GAS C	554.27			2500		430200	231		101000
		68417398 10/31/20 FAC-10/01 TO 10/31/20 GAS CA	11.36			1000		411200	231		101000
		Total for Vendor:	2,987.81								

\# of Claims 60 Total: 346,669.69

Total Electronic Claims 5,114.14

Total Non-Electronic Claims 341555.55

For the Accounting Period: 11/20

Fund/Account	Amount
1000 GENERAL FUND	
101000 CASH/CASH EQUIVALENTS	$47,922.03
2394 BUILDING CODE ENFORCEMENT FUND	
101000 CASH/CASH EQUIVALENTS	$7,928.70
2400 SPECIAL LIGHTING DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$2,594.64
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$4,770.61
2820 GAS TAX FUND	
101000 CASH/CASH EQUIVALENTS	$4,322.49
2917 CRIME VICTIMS ASSISTANCE FUND	
101000 CASH/CASH EQUIVALENTS	$289.00
5210 WATER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$246,189.45
5310 SEWER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$31,693.40
7120 FIRE RELIEF DISABILITY/PENSION FUND	
101000 CASH/CASH EQUIVALENTS	$959.37
Total:	$346,669.69

For the Accounting Period: 11 / 20

Council Meeting Date: 11/16/2020

Claims Submitted to Council:$ 346,669.69

Claims Denied/Withheld by Council Finance Committee:$_______________ Claim #'s:_________________

Prepared By: Sandy Carlson, Finance Director

Shawn Bates

Approved by Susan M. Nicosia, City Manager

Susan M. Nicosia

City Council to Approve by motion on consent agenda

The following claims are significant:
KJL Engineering, LLC - $17,931.97 Urban Transportation Plan (Fund 1000)
LHC Inc. - $216,021.97 Payment #4 3rd Well Project (Fund 5210)
Morrison-Maierle Inc - $18,430.64 - 3rd Well Engineering (Fund 5210)
Velodyne - $19,586 - Polymer Blend Unit replacement (Fund 5310)

The remaining claims are routine in nature. Please let me know if you have any questions.

Shawn Bates, Finance

Total for Payroll Checks

Nov. 13, 2020
Payroll
$88,321.44
Barb Staaland

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	3.00		
HOL HOURS (Holiday Pay)	249.60		6,743.68
HOLW HOURS (Holiday Worked @ 2.5x)	8.00		392.80
J003 HOURS (PD HOL WK)	54.00		2,335.76
OVER HOURS (Overtime)	27.00		1,088.71
OVTA HOURS (Stone Garden)	10.00		647.24
PERS HOURS (Personal Time Used)	10.00		260.30
REG HOURS (Regular Time)	2,191.00		58,537.46
SFTO HOURS (Shift Sup/FTO - $1.5/hour)	160.50		240.75
SHFN HOURS (Shift B)	390.00		390.00
SHFQ HOURS (OVT B)	6.00		9.00
SHFU HOURS (Hol wk B)	24.00		60.00
SHTO HOURS (Training Officer)	4.00		6.00
SICK HOURS (Sick Time)	39.00		1,126.10
VACA HOURS (Vacation Time Used)	79.30		1,879.87
GROSS PAY	73,717.67	0.00	
NET PAY	49,296.98	0.00	
AFLAC-POSTTAX	64.48	0.00	
AFLAC-PRETAX	111.99	0.00	
CHILD SUPPORT	88.61	0.00	
CHILD SUPPORT P	413.07	0.00	
CITY OF COLUMBI	25.00	0.00	
FIT	5,949.56	0.00	
FLEX ALLEGIANCE	967.00	35.00	
FOP	360.00	0.00	
HEALTHINS/PRE	2,956.22	18,008.91	
MEDICARE	1,033.04	1,033.04	
MT ST FIRE ASSO	27.73	0.00	
NATIONWIDE/CITY	0.00	1,561.83	
NATIONWIDE/EMP	360.62	0.00	
P.E.R.S.	3,296.21	3,659.22	
PERS/FURS	296.72	398.21	
PERS/POLICE	2,200.40	3,523.08	
SIT	3,213.00	0.00	
SOCIAL SECURITY	2,475.23	2,475.23	
TEAMSTERS DUES	241.50	0.00	
UNEMPL. INSUR.	0.00	331.74	
UNUM LIFE INS.	201.85	0.00	
WA CHILD SUPPOR	138.46	0.00	
WORKERS' COMP	0.00	2,970.49	
WELLS FARGO	928.11	0.00	
CHARLES SCHWAB	1,406.40	0.00	
FIRST INTERSTAT	4,965.00	0.00	
FREEDOM BANK	1,069.70	0.00	
GLACIER BANK KA	6,227.18	0.00	
GLACIER BANK/CF	13,283.80	0.00	
GLACIER BANK/WF	1,583.87	0.00	
PARKSIDE CR U	7,831.30	0.00	

THREE RIVERS	1,030.55	0.00
USAA FEDERAL	1,081.52	0.00
USBANK.	2,304.56	0.00
VALLEY BANK KAL	400.00	0.00
VERIDIAN CREDIT	325.00	0.00
WELLS FARGO	1,730.22	0.00
WELLS FARGO GA	1,218.12	0.00
WFISH CR UNION	3,911.65	0.00
FIT/SIT BASE	63,528.51	0.00
MEDICARE BASE	71,244.29	0.00
PERS BASE	68,946.21	0.00
SOC SEC BASE	39,922.86	0.00
UN BASE	73,717.67	0.00
WC BASE	72,360.43	0.00
Total		33,996.75

Total Payroll Expense (Gross Pay + Employer Contributions): 107,714.42

Check Summary

Payroll Checks Prev. Out.	$41,802.36
Payroll Checks Issued	$2,615.32
Payroll Checks Redeemed	$41,235.90
Payroll Checks Outstanding	$3,181.78
Electronic Checks	$85,706.12

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	4950.46	5494.20	10444.66		212260
Medicare	2066.08		2066.08		212260
P.E.R.S.	6955.43		6955.43		212270
Unempl. Insur.	331.74	1322.43		1654.17	212210
Workers' Comp	2970.49	11997.73		14968.22	212220
FIT	5949.56		5949.56		212260
SIT	3213.00		3213.00		212260
AFLAC-PRETAX	111.99	111.99		223.98	212230
NATIONWIDE/EMP	360.62		360.62		212280
Teamsters dues	241.50	241.50		483.00	212310
PERS/Police	5723.48		5723.48		212240
NATIONWIDE/CITY	1561.83		1561.83		212280
AFLAC-POSTTAX	64.48	64.48		128.96	212230
PERS/FURS	694.93		694.93		212275
MT ST FIRE ASSO	27.73		27.73		212315
HEALTHINS/PRE	20965.13	20965.13		41930.26	212400
CITY OF COLUMBI	25.00		25.00		212450
UNUM LIFE INS.	201.85	201.85		403.70	212400
FLEX ALLEGIANCE	1002.00		1002.00		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	360.00		360.00		212335
Total Ded.	58417.44	40399.31	39024.46	59792.29	

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

CITY OF COLUMBIA FALLS
CITY COUNCIL REGULAR MEETING MINUTES
HELD NOVEMBER 02, 2020

REGULAR MEETING – 7:00 P.M.

CALL TO ORDER – 7:00 P.M.

ROLL CALL
Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard.

Also Present: City Manager Nicosia, City Clerk Staaland, City Attorney Breck and City Planner Mulcahy.

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA
Motion made by Councilor Karper, seconded by Councilor Lovering, with Council voting as follows. Ayes: Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard.

CONSENT AGENDA:
Councilor Robinson motioned to approve the consent agenda noting all claims appear to be in order, second by Councilor Piper, with council voting as follows. Ayes: Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard.

Approval of Claims - November 2, 2020 - $135,390.50
Approval of Special Claims Run - Oct 20, 2020 - $6,096.17
Approval of Payroll Claims - $845.41 - Clothing Allowance
Approval of Payroll Claims - October 30, 2020 - $121,715.99
Approval of October 19, 2020 Regular Council Meeting Minutes
Ordinance 802 - Legal Description Revision
Approval of Change Order #1 - LHC, Inc. Well No. 3 Project and authorize City Manager to sign
Approval of Memorandum of Understanding, AFG Grant, and authorize City Manager to sign.

APPOINTMENTS:
Approval of Appointment - Three year term Board of Adjustment - Mark L. Johnson
City Manager Nicosia said the City has been advertising for a three year term on the Board of Adjustment for several months. Recently, Mark Johnson submitted a letter of interest and staff recommends approval.

Councilor Shepard made motion to appoint Mark L. Johnson to the Board of Adjustment for a three year term ending December 31, 2023, seconded by Councilor Fisher with council voting as follows. Ayes: Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard.

Public Hearing:

Mayor Barnhart read the hearing notice and requested the staff report presentation:

Request to establish a Mixed Use Planned Unit Development in the Columbia Falls Zoning Jurisdiction:

The Nitopi Family Trust is requesting a Mixed Use Planned Unit Development overlay for the property located at 812 4th Ave West which is at the corner of 8th Street West and 4th Ave West. The PUD will create nine residential units and three commercial spaces in two buildings on the half acre parcel. The three story building will meet the setback and height standards of the CB-2 (General Business) zoning district as well as providing 22 off-street parking spaces. The property is described as Assessors' Tract 8AA (Parcel B of COS 12484) in the SW1/4 of Section 8, Township 30 North, Range 20 West, P.M.M., Flathead County.

City Planner Mulcahy delivered Staff Report CPUD-20-04 as Findings of Fact. Mulcahy noted that the applicant is requesting two zoning deviations with the PUD: parking and mixed use. Mulcahy reported that the application is proposing 22 parking spaces instead of 25. Mulcahy's review indicated that this was reasonable based on the additional on-street parking. The CB-2 zoning is primarily reserved for commercial use with limited residential. This proposal would allow for three commercial offices and nine residential units. The staff report indicates that the proposed use meets the existing neighborhood use. Mulcahy reviewed the 12 conditions of the CPUD. Mulcahy said this PUD was approved by the Planning/Zoning Board on October 13, 2020 and staff recommends approval. Mayor Barnhart asked if there were any questions for Planner Mulcahy from the Council. There were none.

Mayor Barnhart asked the applicant to present to the Council.
Bruce Lutz with WGM group said he is working with the applicant Tom Nitopi on the project. Mr. Lutz said they are a little short on on-site parking spaces but will have off street parking especially with the installation of curb/gutter along 8th St. Mr. Lutz said the applicant concurs with the staff report and the 12 conditions.
Councilor Lovering asked which street the commercial spaces face. Mr. Lutz said they will be facing 4th Ave West.

City Clerk Staaland said there were no written comments received.

With no public comments Mayor Barnhart opened and closed the Public Hearing at 7:08 p.m.

Councilor Lovering motioned to approve Staff Report CPUD-20-04 as Findings of Fact, seconded by Councilor Robinson with council voting as follows. Ayes: Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard

Motion made by Councilor Robinson to approve the PUD with 12 conditions, seconded by Councilor Shepard, with council voting as follows. Ayes: Mayor Barnhart, Councilor Fisher, Councilor Karper, Councilor Robinson, Councilor Lovering, Councilor Piper and Councilor Shepard.

Mayor Barnhart read the notices of upcoming hearings:

Notice of Public Hearings - November 10, 2020 Planning Board/December 7, 2020 City Council

The Columbia Falls City-County Planning Board will hold a public hearing for the following item at their regular meeting on Tuesday, November 10th, 2020 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on December 7, 2020 starting at 7:00 p.m. in the same location. Both hearings will be conducted in accordance with the most current recommended and/or required public health and safety protocols in place at the time of the hearing. The City website, https://cityofcolumbiafalls.org, will contain updated information if there is any change to the planned hearings.

Request to establish a Conditional Use Permit in the Columbia Falls Zoning Jurisdiction:
Applicant, Judy Morse is requesting a Conditional Use Permit to operate a drive-thru coffee and micro bakery stand at 2100 9th Street West (The front northwest corner of the Super 1 parking lots). The property is zoned CB-2 Commercial however all drive-thru's require a conditional use permit in this zone. The coffee/bakery will have circulation through the existing Super 1 parking lot and highway approaches. The property is described as Lot 3 of the O'Neil Subdivision Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

Notice of Public Hearing - December 7, 2020 - 20-21 FY Tax Increment and TEDD Budget Hearing:
NOTICE IS HEREBY GIVEN, that the City Council of the City of Columbia Falls, Montana, will hold a public hearing on December 7, 2020 at 7:00 p.m. in the Columbia Falls City Hall, 130-6th Street West, Columbia Falls, Montana, to adopt an amended 2021 FY budget for the Tax Increment District Fund and Targeted Economic District Fund.

The City received the estimated tax funding for the Tax Increment District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $441,054, the City Council will amend the appropriations for the 2021 FY. The funds will be spent as provided for in the Tax Increment District Statement of Need and priorities established through the public hearing process.

The City received the estimated tax funding for the Targeted Economic District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $1,375, the City Council will consider appropriating the available funds for the 2021 FY based on the Statement of Need and priorities established through the public hearing process.

Taxpayers are encouraged to attend the hearing and give written or oral comments on the budget-related item. Written comments may be mailed to the City Clerk, 130 6th Street West, Room A, Columbia Falls, Montana, 59912. Questions regarding the proposed items can be made by contacting City Manager Susan Nicosia at 892-4391.

UNFINISHED BUSINESS:
Long Range Planning - Extension of Services Plan Continued
City Manager Nicosia continued the review of the updated Extension of Services Plan, Section IV Recommended Policies for Extending Services. Nicosia noted that the language will be updated for clarity and uniformity in text. Nicosia highlighted areas within the plan that need updating. Council will finalize the changes when the updated plan is formally adopted. Nicosia noted that the Public Works Director is currently working on the City's Public Works Standards that will also come to Council for adoption.

ORDINANCES / RESOLUTIONS:

Resolution # 1835 - A Resolution of the City Council of the City of Columbia Falls, Montana, Amending Fund 5210 Water Fund Budget Line-item Appropriations for the Fiscal Year Ending June 30, 2021

City Manager said there was an error on the Fund 5210 Water budget line-items and this Resolution moves the spending authority to the correct line-items. Nicosia noted that this resolution does not increase the spending authority, and the line-items required Council approval as they included capital outlay.

Councilor Shepard motioned to approve Resolution #1835, second by Councilor Lovering, with council voting as follows. Ayes: Mayor Barnhart, Councilor Karper, Councilor Lovering, Councilor Piper, Councilor Robinson, Councilor Shepard and Councilor Fisher.

First Reading - Ordinance # 805 **-** An Ordinance of the City Council of the City of Columbia Falls, Montana, Amending the Columbia Falls Zoning Map to Allow the Development of a Planned Unit Development Overlay for the Property Located at 812 4th Avenue West, Further Described as Assessor's Tract 8AA (Parcel B of COS 12484), SW1/4, Section 8, Township 30 North, Range 20 West, P.M.M., Flathead County

Councilor Fisher motioned to approve the first reading of Ordinance #805, seconded by Councilor Shepard and the motion passed.

REPORTS / BUSINESS FROM MAYOR & COUNCIL

Councilor Shepard expressed concern over the 911 levy election due to the lack of public engagement and information.
Mayor Barnhart inquired on the Well Project restorative paving schedule on Talbot Road. Nicosia said paving is scheduled for this week, weather permitting.

CITY MANAGER REPORT

Nicosia reported that the NVH Professional Center had reached out regarding creating a Columbia Falls COVID Task Force with the City, medical and school officials. Council decided to wait to see what the Health Board does with COVID management before creating an individual task force.
Nicosia noted that the Solid Waste District inserted coupons for 2021 and 2022 in the tax bills for the Residential Waste “free” trips.
Nicosia also reported that Planner Eric Mulcahy reviewed a PUD revision from Eric Eckert on 7th Street E. that reduced the overall project to three units, moved over 10’ to the west allowing for a 15’ side setback instead of 5’ and now included 3 small storage units. Nicosia noted that the reduction in size did not require Planning or Council approval but she wanted Council to be aware of the changes and that the Planner had completed a formal review.
The City’s consultant would like to meet with the Transportation Advisory Committee and is looking at December 10th as a potential meeting date. The Survey has gotten good results with 1,384 site visits as of today, including 375 unique visitors, 40 respondents and 104 total comments/responses so far.
Nicosia noted that there was a Legislative Committee Meeting on the 26th. The Committee reviewed the MLCT Legislative Resolutions and recommends City officials support/oppose legislation as recommended by the League.

MISCELLANEOUS
Correspondence

ADJOURN
Councilor Lovering motioned to adjourn, second by Councilor Robinson and the meeting adjourned at 8:03 p.m.

____
Mayor

____
City Clerk

Doyle & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

103 Tyler Way, Suite 2♦P.O. Box 446
Lolo, MT 59847-0446
Phone: (406) 273-0700♦Fax: (406) 273-4300
www.doyleandassoc.com

November 12, 2020

To the City Council and Management
City of Columbia Falls
130 6th St. W #A
Columbia Falls, MT 59912-3609

We are pleased to confirm our understanding of the services we are to provide the City of Columbia Falls, Flathead County, Montana ("City") for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Schedule of Changes in Total OPEB Liability and Related Ratios
3) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual General Fund and Major Funds.
4) Schedules of City's Proportionate Share of Net Pension Liability
5) Schedules of City's Pension Plan Contributions

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to City Council and Management of the City of Columbia Falls, Flathead County, Montana. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us 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.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance, if any, with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee any nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Montana Department of Administration, Local Government Services Bureau; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Doyle & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Montana Department of Administration, Local Government Services Bureau or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Doyle & Associates, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Montana Department of Administration, Local Government Services Bureau. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit during November 2020 and to issue our reports no later than the statutory deadline of June 30, 2021. Tana Doyle is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $11,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Columbia Falls and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Doyle & Associates, P.C.

Doyle & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Columbia Fall.

Management signature: ______________________
Title: ____________________________________
Date: ____________________________________

Governance signature: ______________________
Title: ____________________________________
Date: ____________________________________

Doyle & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

103 Tyler Way, Suite 2♦P.O. Box 446
Lolo, MT 59847-0446
Phone: (406) 273-0700♦Fax: (406) 273-4300
www.doyleandassoc.com

November 12, 2020

Mayor and City Council
City of Columbia Falls
130 6th Street West, Room A
Columbia Falls, MT 59912

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of Columbia Falls.

We will perform a limited scope engagement that focuses on compliance with the Building Code Enforcement Program for the year ended June 30, 2020. Specific procedures to be performed are enumerated below:

1. Determine that the City's accounting records fully document the collection and expenditure of all fees and charges related to the Building Code Enforcement Program during the fiscal year ended June 30, 2020.

2. Verify that the information included in the "Fiscal Report" submitted to the State Building Codes Bureau corresponds with the City's accounting records.

3. From selected building permit applications, compare permit fees charged with the permit fee schedule established by the City and approved by the State Building Codes Bureau to verify that the fees were the same.

4. From selected building permit applications, verify that the total building permit fee paid agrees to the amount credited to the Building Code Enforcement Program and that no portion of the fee was diverted to other government functions.

5. Perform an examination of selected expenditures and other charges made from Building Code Enforcement Program-related fees to determine that all were necessary and reasonable costs directly and specifically identifiable to the enforcement of building codes.

6. Perform an examination of selected expenditures from the Building Code Enforcement Program to determine that no portion of permit fees collected were used to support fire departments, planning, zoning, or other activities, except to the extent that employees of

those programs provided direct plan review, inspection or other building code enforcement services for the Building Code Enforcement Program.

7. Verify that any indirect costs allocated to the Building Code Enforcement Program were allocated on the same basis as for other proprietary funds of the City; and that any indirect costs waived from any other proprietary fund of the City were also waived for the Building Code Enforcement Program.

8. Verify that any indirect costs charged to the Building Code Enforcement Program were limited to those costs allowed under OMB Uniform Guidance (OMB Circular A-87).

9. Verify that any transfers out of the Building Code Enforcement Program Fund are in accordance with allowable expenditures as to purpose and use.

10. Verify that 0.5% of revenues from plan reviews and building permits collected during the year were remitted to the State Department of Labor and Industry for the building codes education program.

11. Determine whether the reserve account exceeded the amount needed to support the building code enforcement program for 12 months, and if so, verify that the City has taken steps to reduce permit fees.

This engagement is solely to assist Montana State Department of Labor and Industry in performing a financial review of the City for the year ended June 30, 2020. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed above do not constitute an examination, we will express and opinion only on the procedures enumerated above and we will not express an opinion on the financial statements taken as whole. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the City of Columbia Falls and the Montana State Department of Labor and Industry, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for the presentation of the criteria, for selection of the criteria, and for determining that such criteria are appropriate for your purposes. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the compliance testing we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

We plan to begin our procedures in December 2020 and, unless unforeseeable problems are encountered, the engagement should be completed no later than June 30, 2021. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the procedures preformed.

Our fees are included with the financial and compliance audit fee for fiscal year 2020 (see separate engagement letter) which includes travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 or more days overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-or-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,

Doyle & Associates, P.C.

Doyle & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Columbia Falls.

By:_______________________________________

Title: _____________________________________

Date: _____________________________________

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 12th day of November, 20 20, 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, 2019 to June 30, 2020.

   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 / 19 to 06 / 30 / 20.
   $____ 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 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 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 f 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 accounti 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 purpose~~s~~.

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 t 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: Janet Doyle Date: November 12, 2020
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 6th 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)

1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending
   June 30 ______ (*Month & Day*), 2020 (*Year*) (and ______ (*Year*)).
   B. Date to commence audit work: November 2020
   C. Date to submit final audit report to Entity and State: June 30, 2021

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:__ December 31, 2020
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: Janet Doyle Date: November 12, 2020
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

Item No.5.

Columbia Falls Fire Department
Karl Weeks, Fire Chief/Marshal

130 6th Street W A
Columbia Falls, Mt., 59912
(406) 892-3911 Office

November 12, 2020

City Manager Susan Nicosia, Mayor Don Barnhart
Columbia Falls City Council
130 6th Street West, Room A
Columbia Falls, MT. 59912

Dear Manager Nicosia, Mayor Barnhart and Council Members,

The membership of the Columbia Falls Fire Department has voted to approve Brock McCue as a probationary member. He has passed a background check and a physical examination. Brock is certified as a Firefighter I and has his EMT license. Brock just recently moved into our area and submitted his application the day after he arrived. He has shown great interest since, attending all of our training as an observer. I am recommending that Brock Coyle be approved as a probationary firefighter for the Columbia Falls Fire Department.

Sincerely,

Karl Weeks

Reviewed application, background check and physical testing results. Concur w/appointment as recommended by Chief Weeks.
Susan M. Nicosia

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

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

November 16, 2020

To: Mayor and Council

From: City Manager Nicosia

RE: Board Appointments

We are fortunate to have the following individuals that volunteer to serve the City in the following positions. Each of these individuals has agreed to be appointed for another term as indicated:

Planning Board/Zoning Commission: 2 year terms ending 12/31/2022
Patti Singer, Member-at-large
Mike Shepard

Tree Board – 3 year term ending 12/21/2023
Doug Karper

Board of Adjustment – 3 year terms ending 12/21/2023
Olaf Ervin
Barbara Riley

The City is currently advertising for the open Tree Board seat as Mr. Ellis Hagen has moved away from the area. The other City Planning Board position is held by Steve Hughes. He did not indicate that he wishes to be re-appointed to another 2 year term. The Clerk will advertise that position as well if Mr. Hughes does not want to be reappointed.

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

CITY OF COLUMBIA FALLS

NOTICE OF PUBLIC HEARING

The Columbia Falls City-County Planning Board will hold a public hearing for the following item at their regular meeting on Tuesday, November 10th, 2020 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on December 7, 2020 starting at 7:00 p.m. in the same location. Both hearings will be conducted in accordance with the most current recommended and/or required public health and safety protocols in place at the time of the hearing. The City website, https://cityofcolumbiafalls.org, will contain updated information if there is any change to the planned hearings.

Request to establish a Conditional Use Permit in the Columbia Falls Zoning Jurisdiction:

Applicant, Judy Morse is requesting a Conditional Use Permit to operate a drive-thru coffee and micro bakery stand at 2100 9th Street West (The front northwest corner of the Super 1 parking lots). The property is zoned CB-2 Commercial however all drive-thru's require a conditional use permit in this zone. The coffee/bakery will have circulation through the existing Super 1 parking lot and highway approaches. The property is described as Lot 3 of the O'Neil Subdivision Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

Persons are allowed to attend the hearing(s), subject to the most recent public gathering restrictions enacted by County and State agencies at or prior to the time of the hearing. Persons are encouraged to submit written comments prior to the meeting. Written comments carry the same weight as public testimony given during the hearing. Written comments may be sent to Columbia Falls City Hall, Attention: Barb Staaland, City Clerk, 130 6th Street West, Room A, Columbia Falls, MT 59912 or via email: staalandb@cityofcolumbiafalls.com. For more information on the proposed conditional use, please call Eric Mulcahy, Columbia Falls City Planner at 755-6481.

DATED this 16th day of October, 2020

Susan Nicosia

Susan Nicosia, City Manager/Planning & Zoning Administrator
COLUMBIA FALLS CITY-COUNTY PLANNING BOARD

Publish: Daily Interlake Sunday October 25th 2020

CITY OF COLUMBIA FALLS

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, that the City Council of the City of Columbia Falls, Montana, will hold a public hearing on December 7, 2020 at 7:00 p.m. in the Columbia Falls City Hall, 130-6th Street West, Columbia Falls, Montana, to adopt an amended 2021 FY budget for the Tax Increment District Fund and Targeted Economic District Fund.

The City received the estimated tax funding for the Tax Increment District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $441,054, the City Council will amend the appropriations for the 2021 FY. The funds will be spent as provided for in the Tax Increment District Statement of Need and priorities established through the public hearing process.

The City received the estimated tax funding for the Targeted Economic District Fund at the end of October, 2020. Based on the estimated real estate tax funding of $1,375, the City Council will consider appropriating the available funds for the 2021 FY based on the Statement of Need and priorities established through the public hearing process.

Taxpayers are encouraged to attend the hearing and give written or oral comments on the budget-related item. Written comments may be mailed to the City Clerk, 130 6th Street West, Room A, Columbia Falls, Montana, 59912. Questions regarding the proposed items can be made by contacting City Manager Susan Nicosia at 892-4391.

DATED THIS 2ND DAY OF NOVEMBER 2020

s/Barb Staaland, City Clerk

Publish: Sunday, November 22nd and November 29th

SECOND AND FINAL READING

ORDINANCE NO.805

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, AMENDING THE COLUMBIA FALLS ZONING MAP TO ALLOW THE DEVELOPMENT OF A PLANNED UNIT DEVELOPMENT (PUD) OVERLAY FOR THE PROPERTY LOCATED AT 812 4TH AVENUE WEST, FURTHER DESCRIBED AS THAT PORTION OF THE SOUTHWEST QUARTER OF SECTION 8, TOWNSHIP 30 NORTH, RANGE 20 WEST, P.M.M., FLATHEAD COUNTY, MONTANA, DESCRIBED AS FOLLOWS, TO WIT: PARCEL B OF CERTIFICATE OF SURVEY NO. 12484.

WHEREAS, The Thomas and Terrie Nitopi Family Trust, owner of the real property, has requested an amendment to the Columbia Falls zoning map to allow the development of a Planned Unit Development (PUD) overlay on property zoned CB-2 located at 812 4th Avenue West, further described as "That portion of the Southwest Quarter of Section 8, Township 30 North, Range 20 West, P.M.M., Flathead County, Montana, Described as Follows, To Wit: Parcel B of Certificate of Survey No. 12484;" and

WHEREAS, the Columbia Falls Planning Department, on October 13, 2020, in Staff Report CPUD-20-04, recommended approval of the requested Planned Unit Development (PUD), subject to certain conditions; and

WHEREAS, said request was considered by the Columbia Falls City-County Planning Board in a public hearing at its regularly scheduled meeting on October 13, 2020, at which the Board adopted Staff Report CPUD-20-04 with revisions and recommended approval of the requested Planned Unit Development (PUD) subject to certain conditions as shown in Exhibit A; and

WHEREAS, a hearing on the Planned Unit Development (PUD) was held by the City Council of the City of Columbia Falls, Montana, at its regular meeting on Monday, November 2, 2020, after said hearing was advertised according to law; and at said hearing on said date, the City Council considered the recommendation of the Planning Board, the report of the Columbia Falls Planning Office, together with any and all comments filed or voiced with respect to said change; and

WHEREAS, the City Council has determined that the PUD request, subject to certain conditions, is in the best interest of the City and that the unique character of the property justified approval of a PUD of less than two acres.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA AS FOLLOWS:

Section One. Findings of Fact: That the Columbia Falls Planning Office Report #CPUD-20-04, dated September 30, 2020, as amended by the Columbia Falls City-County Planning Board on October 13, 2020, is hereby adopted by the Council as findings of fact with respect to said PUD request.

SECOND AND FINAL READING

Section Two. Change in Zoning Classification: That the requested Planning Unit Development (PUD) overlay on property presently zoned CB-2 General Business will allow the development of nine residential units and three commercial units at 812 4th Avenue West, further described as "That Portion of the Southwest Quarter of Section 8, Township 30 North, Range 20 West, P.M.M., Flathead County, Montana, Described as Follows, To Wit: Parcel B of Certificate of Survey No. 12484."

Section Three. All documents included in the site plan and the recommendation of the Columbia Falls Planning Office is hereby incorporated by reference and the Conditions are shown in Exhibit A.

Section Four. The Council finds that the proposal complies with the Columbia Falls City Growth Policy and the requested mixed-use PUD is consistent with the neighboring uses that are both commercial and multi-family residential.

Section Five. Inconsistent Provisions: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section Six. Severability: The provisions of this Ordinance are severable. If any provision of this Ordinance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision.

Section Seven. Effective Date: This Ordinance shall become effective thirty (30) days after its final passage and approval by the City Council of the City of Columbia Falls, Montana.

PASSED AND APPROVED BY THE CITY COUNCIL OF COLUMBIA FALLS, MONTANA THIS 16th DAY OF NOVEMBER, 2020, THE COUNCIL VOTING AS FOLLOWS:

AYES:

NOES:

ABSENT:

____
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA THIS 16th DAY OF NOVEMBER, 2020.

____
Mayor

ATTEST:

____
City Clerk

EXHIBIT A

1. The City Council approves a PUD in an area less than two acres.

2. The Nitopi PUD will allow the following deviations:
    a. Parking - 22 parking spaces.
    b. Mixed use with residential and commercial use.

3. The project shall be built in substantial compliance with the PUD Site Plan dated September 1, 2020 and prepared by WMW Group.

4. The Columbia Falls Fire Chief shall approve the fire hydrant location.

5. Landscaping and landscaping features will generally follow the PUD plan with the understanding that the PUD plan is not a detailed Landscaping Plan. The applicants shall provide the City Manager a detailed Landscape plan. The landscape plan shall be approved and the landscaping installed prior to the issuance of an occupancy permit. If, due to weather, the landscaping cannot be completed prior to occupancy, the applicant may enter into a developer's agreement with the City of Columbia Falls and provide security (bond or letter of credit) in the amount of 125% of the landscape improvements. The security amount will be determined by actual bid or licensed engineer. The developer's agreement will not be for longer than six months.

6. The applicant shall construct a six foot wide detached sidewalk along the 4th Avenue West and 8th Street West frontages along with curb and gutter.

7. The applicant shall submit an engineered and stamped drainage plan to the Columbia Falls Public Works Director for review and approval prior to issuance of a building permit. Said plan shall also include snow storage.

8. The developer will produce a sign plan for the three commercial uses that is compliant with the zoning regulations. Future sign permits will be reviewed subject to the master sign plan.

9. The architectural designs submitted with the application were only to provide context and scale of the proposed project and as such were not reviewed for compliance with the "Small Building" requirements of the Columbia Falls Zoning Ordinance. The applicant shall submit the detailed architectural building plans to the Planning Office for review and approval prior to obtaining a Building Permit.

10. The applicant will construct a site obscuring fence with gates around the dumpster site. The refuse screening shall be included with the building permit plans.

11. The lighting details will be reviewed at the building permit stage to insure that they comply with the 18-foot height standards and that all lighting has full cut off and/or opaque shields.

SECOND AND FINAL READING

12. All conditions of the PUD shall be complied with prior to the issuance of the occupancy permit or otherwise addressed as provided for in this PUD.

13. Safety fencing will be installed during construction.

RESOLUTION NO. 1836

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA ESTABLISHING SIGN PERMIT FEES

WHEREAS, Section 18.438.090 of the Columbia Falls Municipal Code authorizes the City Council of the City of Columbia Falls to collect a processing fee for each Sign Permit; and

WHEREAS, the City of Columbia Falls has determined that it would be in the public interest to update the Sign Permit Fees last established in February, 1995; and

WHEREAS, the City Council desires by this Resolution to adopt said Sign Permit Fees.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA AS FOLLOWS:

Section One: There is hereby established an updated Sign Permit Fee based on the 1997 UBC Fee Schedule based on the value of the sign shown on Exhibit A.

Section Two: That this Resolution shall become effective January 1, 2021 upon its passage and approval by the City Council.

PASSED AND ADOPTED BY THE CITY COUNCIL OF COLUMBIA FALLS, MONTANA THIS 16th DAY OF NOVEMBER, 2020, THE COUNCIL VOTING AS FOLLOWS:

AYES:

NOES:

ABSENT:

____
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA THIS ___DAY OF NOVEMBER, 2020

____
Mayor

ATTEST:

____
City Clerk

EXHIBIT A

1997 UBC FEE SCHEDULE

TOTAL VALUATION	FEE
$1 to $500	$23.50
$501 to $2000	$23.50 for first $500 plus $3.05 for each additional $100, or fraction thereof, to and including $2000
$2001 to $25,000	$69.25 for the first $2000 plus $14 for each additional $1000, or fraction thereof, to and including $25,000
$25,001 to $50,000	$391.75 for the first $25,000 plus $10.10 for each additional $1000, or fraction thereof, to and including $50,000
$50,001 to $100,000	$643.75 for the first $50,000 plus $7 for each additional $1000, or fraction thereof, to and including $100,000
$100,001 to $500,000	$993.75 for the first $100,000 plus $5.60 for each additional $1000, or fraction thereof, to and including $500,000
$500,001 to $1,000,000	$3,233.75 for the first $500,000 plus $4.75 for each additional $1000, or fraction thereof, to and including $1,000,000
$1,000,001 and up	$5,608.75 for the first $1,000,000 plus $3.15 for each additional $1000, or fraction thereof

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

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

DATE: November 12, 2020
TO: Mayor and City Council
FROM: Shawn Bates, Finance Director
Susan M. Nicosia, City Manager

RE: Financial Report – September 2020

Attached are the following condensed monthly reports for your review. Reports reflect activity from July 1, 2020 through September 30, 2020.

We have completed 25% of the fiscal year. The accounting system has been updated to include all budgetary information including line items as prepared by the City Manager and approved by Council. Reserves within the cash report have been updated to reflect the current budgeted amounts.

First report: Summary of **Revenues Budget and Actual** for the Month of September and Year to Date. In total, we have received 30% of total revenues budgeted compared to 14% for the prior year.

Second report: Summary of **Expenditures Budget and Actual** for the Month of September and Year to Date. There are no significant variances from anticipated expenditures/expenses. In total, we have committed 26% of the total expenditure budget compared to 10% for the prior year.

Third report: Detail revenue and expenditures/expense for the General Fund, Water Operating Fund, and Sewer Operating Fund. These reports show detail totals of revenues by source and expenditures/expenses by activity.

- The General Fund has incurred ($252,649) more in expenditures than revenues through September 2020, compared to ($304,778) last year for the same time period.
- The Water Fund reflects revenues exceeding expenses by $761,695 to date compared to $146,524 in the prior year. Transfer of funds from capital expansion fund for well #3 has been done.
- The Sewer Fund reflects YTD revenues exceeding expenses $115,641 compared to $105,635 in the prior year.

Fourth report: The Cash Balance report for September 2020 has been provided as a separate report for your review. Total reconciled cash/investments equal $8,727,315 compared to $8,327,019 from one year ago. The City as of September 30, 2020 had invested $7,255,780 in STIP (September average rate was .2815407%, $325,535 in Glacier Bank, MBS various term investments of $1,146,000 with rates ranging from 1.16% to 2.0%.

Should you have any questions on these reports or any financial matter, please do not hesitate to contact me via email: batess@cityofcolumbiafalls.com or by phone at 406-892-4327.

For the Accounting Period: 9/20

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH/CASH EQUIVALENTS	223,204.47	246,907.14	233.16	51,264.00	202,349.23	216,731.54
102000 CASH - RESERVE	659,300.00	710,559.00	0.00	659,300.00	0.00	710,559.00
102015 Cash-Restricted for	24,183.56	0.00	0.00	0.00	0.00	24,183.56
102200 CASH - RESTRICTED DONATIONS	1,000.00	0.00	0.00	0.00	0.00	1,000.00
103000 CASH - CHANGE FUND/PETTY CASH	200.00	0.00	0.00	0.00	0.00	200.00
Total Fund	907,888.03	957,466.14	233.16	710,564.00	202,349.23	952,674.10
2310 TAX INCREMENT DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	472,279.82	449.41	0.00	5,209.00	0.00	467,520.23
102000 CASH - RESERVE	226,638.00	231,847.00	0.00	226,638.00	0.00	231,847.00
Total Fund	698,917.82	232,296.41		231,847.00		699,367.23
2311 TEDD-INDUSTRIAL PARK						
101000 CASH/CASH EQUIVALENTS	122.28	1.46	0.00	73.00	0.00	50.74
102000 CASH - RESERVE	5,569.00	5,642.00	0.00	5,569.00	0.00	5,642.00
Total Fund	5,691.28	5,643.46		5,642.00		5,692.74
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH/CASH EQUIVALENTS	20,322.06	448.98	0.00	2,045.40	0.00	18,725.64
102000 CASH - RESERVE	343.60	2,389.00	0.00	343.60	0.00	2,389.00
Total Fund	20,665.66	2,837.98		2,389.00		21,114.64
2394 BUILDING CODE ENFORCEMENT FUND						
101000 CASH/CASH EQUIVALENTS	31,277.33	12,362.27	0.00	33,865.00	7,019.04	2,755.56
102000 CASH - RESERVE	131,176.00	165,027.00	0.00	131,176.00	0.00	165,027.00
Total Fund	162,453.33	177,389.27		165,041.00	7,019.04	167,782.56
2400 SPECIAL LIGHTING DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	9,078.25	9,874.86	0.00	0.00	3,422.06	15,531.05
102000 CASH - RESERVE	20,772.00	10,943.00	0.00	20,772.00	0.00	10,943.00
Total Fund	29,850.25	20,817.86		20,772.00	3,422.06	26,474.05
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	79,457.66	5,074.17	0.00	0.00	29,315.50	55,216.33
102000 CASH - RESERVE	86,109.00	86,000.00	0.00	86,109.00	0.00	86,000.00
Total Fund	165,566.66	91,074.17		86,109.00	29,315.50	141,216.33
2700 CEDAR CREEK TRUST						
101000 CASH/CASH EQUIVALENTS	120,608.75	29,295.22	0.00	0.00	0.00	149,903.97
102030 Cash/Investments-Restricted	1,050,976.36	1,021,982.00	0.00	1,050,976.36	0.00	1,021,982.00
Total Fund	1,171,585.11	1,051,277.22		1,050,976.36		1,171,885.97
2820 GAS TAX FUND						
101000 CASH/CASH EQUIVALENTS	55,163.44	8,121.76	0.00	0.00	0.00	63,285.20
2821 Special Road/Street Allocation Program						
101000 CASH/CASH EQUIVALENTS	108,587.28	0.00	0.00	0.00	0.00	108,587.28
2917 CRIME VICTIMS ASSISTANCE FUND						
101000 CASH/CASH EQUIVALENTS	0.00	438.50	0.00	0.00	438.50	0.00
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND						
101000 CASH/CASH EQUIVALENTS	128,135.00	0.00	0.00	0.00	0.00	128,135.00
3020 GO Street Improvements						
101000 CASH/CASH EQUIVALENTS	-17,940.59	232.52	0.00	0.00	0.00	-17,708.07
102000 CASH - RESERVE	43,000.00	0.00	0.00	0.00	0.00	43,000.00
Total Fund	25,059.41	232.52				25,291.93

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
3534 SID 34 FUND - 5th Avenue Water Main						
101000 CASH/CASH EQUIVALENTS	518.59	0.13	0.00	398.00	0.00	120.72
102000 CASH - RESERVE	0.00	398.00	0.00	0.00	0.00	398.00
Total Fund	518.59	398.13		398.00		518.72
3536 SID 36 FUND - Talbott & 4th Avenue Water Main						
101000 CASH/CASH EQUIVALENTS	1,522.78	0.39	0.00	1,521.00	0.00	2.17
102000 CASH - RESERVE	0.00	1,521.00	0.00	0.00	0.00	1,521.00
Total Fund	1,522.78	1,521.39		1,521.00		1,523.17
3538 SID 38 FUND - Riverwood						
101000 CASH/CASH EQUIVALENTS	1,068.39	4.64	0.00	0.00	0.00	1,073.03
102010 CASH - SID RESTRICTED BOND	17,000.00	0.00	0.00	0.00	0.00	17,000.00
Total Fund	18,068.39	4.64				18,073.03
4000 CAPITAL PROJECTS FUND - Building Improvements						
101000 CASH/CASH EQUIVALENTS	140,925.70	43.14	0.00	1,358.00	0.00	139,610.84
102000 CASH - RESERVE	27,010.00	28,368.00	0.00	27,010.00	0.00	28,368.00
Total Fund	167,935.70	28,411.14		28,368.00		167,978.84
4010 CAPITAL PROJECTS FUND - Parks Improvements						
101000 CASH/CASH EQUIVALENTS	150,567.17	80.79	0.00	5,604.00	16,248.26	128,795.70
102000 CASH - RESERVE	180,279.00	185,883.00	0.00	180,279.00	0.00	185,883.00
Total Fund	330,846.17	185,963.79		185,883.00	16,248.26	314,678.70
4020 CAPITAL PROJECTS FUND - General Equipment						
101000 CASH/CASH EQUIVALENTS	52,929.94	55.50	0.00	56,078.00	0.00	-3,092.56
102000 CASH - RESERVE	163,194.00	219,272.00	0.00	163,194.00	0.00	219,272.00
Total Fund	216,123.94	219,327.50		219,272.00		216,179.44
4040 CAPITAL PROJECTS FUND - Street Construction						
101000 CASH/CASH EQUIVALENTS	305,204.54	101.78	0.00	0.00	0.00	305,306.32
102000 CASH - RESERVE	0.00	3,481.10	0.00	0.00	0.00	3,481.10
102016 CASH-RESTRICTED RR STREET	91,120.45	0.00	0.00	3,481.10	0.00	87,639.35
Total Fund	396,324.99	3,582.88		3,481.10		396,426.77
5210 WATER ENTERPRISE FUND						
101000 CASH/CASH EQUIVALENTS	-31,382.09	1,621,829.71	5,968.09	21,877.31	668,573.42	905,964.98
102222 CASH - Bond Reserve, 2005	35,308.00	0.00	0.00	0.00	0.00	35,308.00
102223 CASH - Bond Reserve, 2020	0.00	21,863.00	0.00	0.00	0.00	21,863.00
102230 CASH - Surplus Capital	261,733.25	0.00	0.00	0.00	0.00	261,733.25
102240 CASH - Replacement &	386,754.00	0.00	0.00	0.00	0.00	386,754.00
103000 CASH - CHANGE FUND/PETTY CASH	150.00	0.00	0.00	0.00	0.00	150.00
Total Fund	652,563.16	1,643,692.71	5,968.09	21,877.31	668,573.42	1,611,773.23
5211 WATER CAPITAL EXPANSION						
101000 CASH/CASH EQUIVALENTS	12,279.36	0.00	0.00	12,279.36	0.00	0.00
102230 CASH - Surplus Capital	1,622,096.01	19,014.93	0.00	1,499,563.00	0.00	141,547.94
Total Fund	1,634,375.37	19,014.93		1,511,842.36		141,547.94
5310 SEWER ENTERPRISE FUND						
101000 CASH/CASH EQUIVALENTS	65,000.84	96,422.73	2,536.23	0.00	54,863.97	109,095.83
102220 CASH - Bond Reserve, 2000	183,940.00	0.00	0.00	183,940.00	0.00	0.00
102225 Cash-Bond Reserve - 2009 Series	72,111.25	0.00	0.00	0.00	0.00	72,111.25
102230 CASH - Surplus Capital	313,893.54	0.00	0.00	0.00	0.00	313,893.54

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
102235 CASH - Restricted WWTP	481,734.52	0.00	0.00	0.00	0.00	481,734.52
102240 CASH - Replacement &	200,000.00	183,940.00	0.00	0.00	0.00	383,940.00
103000 CASH - CHANGE FUND/PETTY CASH	150.00	0.00	0.00	0.00	0.00	150.00
Total Fund	1,316,830.15	280,362.73	2,536.23	183,940.00	54,863.97	1,360,925.14
5311 SEWER CAPITAL EXPANSION						
101000 CASH/CASH EQUIVALENTS	12,363.78	0.00	0.00	12,363.78	0.00	0.00
102230 CASH - Surplus Capital	929,718.26	17,286.35	0.00	0.00	0.00	947,004.61
Total Fund	942,082.04	17,286.35		12,363.78		947,004.61
7120 FIRE RELIEF DISABILITY/PENSION FUND						
101000 CASH/CASH EQUIVALENTS	-15.24	2,179.09	8.91	0.00	124.73	2,048.03
7196 FLEXIBLE SPENDING ACCOUNT						
105100 Amount held by Flex Plan	8,360.89	0.00	0.00	172.17	0.00	8,188.72
7910 PAYROLL FUND						
101000 CASH/CASH EQUIVALENTS	38,253.57	467.00	209,692.65	226,230.06	0.55	22,182.61
7930 CLAIMS FUND						
101000 CASH/CASH EQUIVALENTS	7,242.06	0.00	763,916.22	764,398.98	0.00	6,759.30
Totals	9,210,595.83	4,949,807.57	982,355.26	5,433,088.12	982,355.26	8,727,315.28

*** Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.

For the Accounting Period: 9 / 20

1000 GENERAL FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
311010 Real Property Taxes	17,725.21	0.00	2,670.95	2,670.95	20,396.16
311020 Personal Property Taxes	23,268.15	0.00	502.47	502.47	23,770.62
312000 Penalty & Interest on Delinquent	790.09	0.00	161.17	161.17	951.26
322010 Alcoholic Beverage Licenses and	6,762.50	0.00	0.00	0.00	6,762.50
322020 Professional Business Licenses	287.50	0.00	345.00	345.00	632.50
322030 General Business Licenses	140.00	0.00	277.50	277.50	417.50
323060 Non-Exclusive Cable TV Franchise	11,792.82	0.00	0.00	0.00	11,792.82
331052 MDOT-Highway Planning &	0.00	0.00	0.00	0.00	0.00
331112 Stonegarden Grant CFDA # 97.067	0.00	0.00	0.00	0.00	0.00
331991 CARES GRANT REIMBURSEMENT	63,549.00	0.00	0.00	0.00	63,549.00
334000 State Grants/Hwy Safety	(705.51)	0.00	0.00	0.00	(705.51)
334122 DNRC Grant	0.00	0.00	0.00	0.00	0.00
335120 Gambling Licenses & Permits	0.00	0.00	50.00	50.00	50.00
335230 State Entitlement	0.00	0.00	191,401.04	191,401.04	191,401.04
336020 State On-Behalf Retirement	0.00	0.00	0.00	0.00	0.00
337340 Flathead County (EMS)	(3,581.77)	0.00	3,581.77	3,581.77	0.00
337350 Flathead County (SRO)	0.00	0.00	0.00	0.00	0.00
337360 School District #6 (SRO)	0.00	0.00	0.00	0.00	0.00
341000 General Miscellaneous (Copies,	73.09	5.00	41.00	36.00	109.09
341070 Planning and Zoning Fees	2,075.00	0.00	2,125.00	2,125.00	4,200.00
342020 Special Fire Protection Services	0.00	0.00	21,250.00	21,250.00	21,250.00
342021 Fire Protective Inspections	7,156.00	0.00	1,837.00	1,837.00	8,993.00
346030 Swimming Pool User Fees	4,853.00	0.00	0.00	0.00	4,853.00
346031 Parks Use Permits/Fees	500.00	25.00	300.00	275.00	775.00
346032 Pool Concession Fees	182.20	0.00	0.00	0.00	182.20
346033 Swim Lessons	0.00	0.00	0.00	0.00	0.00
346034 Individual Swim Pass	286.00	0.00	0.00	0.00	286.00
346035 Lap Swim Pass	0.00	0.00	0.00	0.00	0.00
346036 Family Swim Pass	630.00	0.00	0.00	0.00	630.00
346037 Pool Parties	375.00	0.00	0.00	0.00	375.00
346050 Swim Team Agreement	0.00	0.00	0.00	0.00	0.00
351030 City Courts Fines & Forfeitures	17,658.40	0.00	17,225.56	17,225.56	34,883.96
351031 Court Fines Surcharge	525.00	0.00	561.00	561.00	1,086.00
351034 Court Administration Costs	22.00	0.00	99.00	99.00	121.00
366000 Miscellaneous	1,616.57	0.00	3.99	3.99	1,620.56
371010 Investment Earnings	1,203.90	0.00	321.64	321.64	1,525.54
383000 Interfund Operating Transfer	0.00	0.00	0.00	0.00	0.00
Total REVENUE	157,184.15	30.00	242,754.09	242,724.09	399,908.24
EXPENDITURES					
410100 LEGISLATIVE SERVICES	19,317.61	2,331.26	0.00	2,331.26	21,648.87
410131 Tree City Program (Tree Board)	2,774.06	914.82	0.00	914.82	3,688.88
410132 Arbor Day (Tree Board)	0.00	945.00	0.00	945.00	945.00
410360 CITY COURT	25,703.10	13,335.58	0.01	13,335.57	39,038.67
410365 CITY COURT PROSECUTION	10,202.25	3,400.75	0.00	3,400.75	13,603.00
410400 ADMINISTRATIVE SERVICES	8,048.56	3,685.62	0.00	3,685.62	11,734.18
410500 DEPT. OF FINANCE	24,033.59	20,210.99	0.01	20,210.98	44,244.57
410580 Computer Systems & Programs	4,129.50	1,286.00	0.00	1,286.00	5,415.50

For the Accounting Period: 9 / 20

1000 GENERAL FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
411000 PLANNING & ZONING	8,313.86	4,107.13	0.00	4,107.13	12,420.99
411100 LEGAL SERVICES	4,536.30	1,474.10	0.00	1,474.10	6,010.40
411200 FACILITIES ADMINISTRATION	8,286.97	5,173.76	19.10	5,154.66	13,441.63
411800 Employee Asst Program & Flex Plan	1,180.00	0.00	0.00	0.00	1,180.00
420100 LAW ENFORCEMENT SERVICES	151,144.14	81,779.28	3,340.88	78,438.40	229,582.54
420160 COMMUNICATIONS/DISPATCH	0.00	33,767.25	0.00	33,767.25	33,767.25
420400 FIRE PROTECTION & CONTROL	27,323.00	16,306.87	0.04	16,306.83	43,629.83
420730 Emergency Medical Services	0.00	0.00	0.00	0.00	0.00
430400 Transit Systems	0.00	0.00	0.00	0.00	0.00
431200 Flood Control-High Hazard Dam	557.05	4,426.16	0.00	4,426.16	4,983.21
440600 ANIMAL CONTROL SERVICES	0.00	0.00	0.00	0.00	0.00
460400 PARK & RECREATION SERVICES	30,303.28	13,075.80	0.03	13,075.77	43,379.05
460445 SWIMMING POOL	31,245.85	2,798.78	167.39	2,631.39	33,877.24
490500 Other Debt Service Payments	6,116.80	0.00	0.00	0.00	6,116.80
510100 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
510300 ORDINANCE CODIFICATION/CONSULTANTS	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	82,570.22	2,070.83	790.69	1,280.14	83,850.36
510620 TERMINATION COSTS	0.00	0.00	0.00	0.00	0.00
521000 INTERFUND OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	445,786.14	211,089.98	4,318.15	206,771.83	652,557.97

Revenue less Expenditures Current Month 35,952.26

Revenue less Expenditures Year to Date (252,649.73)

For the Accounting Period: 9 / 20

5210 WATER ENTERPRISE FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
334122 DNRC Grant	0.00	0.00	0.00	0.00	0.00
343020 Water Administration Fee	0.00	0.00	0.00	0.00	0.00
343021 Metered Water Sales	175,128.81	59.00	90,683.03	90,624.03	265,752.84
343022 Water Testing Charge - 75-6-108	0.00	0.00	0.00	0.00	0.00
343024 Sale of Materials, Supplies & Misc.	8,706.96	0.00	4,657.86	4,657.86	13,364.82
343025 Water Permit Fees	199.99	0.00	200.00	200.00	399.99
343026 Water Connection Fees/New	1,364.99	20.00	820.00	800.00	2,164.99
343027 Repairs/Materials & Supplies	13,199.76	54.34	1,874.75	1,820.41	15,020.17
343028 Late Charges/Disconnect &	1,295.51	0.00	800.89	800.89	2,096.40
363020 Special Assmts - Bond P&I	0.00	0.00	0.00	0.00	0.00
366000 Miscellaneous	6,500.00	0.00	0.00	0.00	6,500.00
371010 Investment Earnings	743.62	0.00	28.81	28.81	772.43
381070 Proceeds from Loans	0.00	0.00	0.00	0.00	0.00
383000 Interfund Operating Transfer	0.00	0.00	1,499,563.00	1,499,563.00	1,499,563.00
Total REVENUE	207,139.64	133.34	1,598,628.34	1,598,495.00	1,805,634.64
EXPENDITURES					
430500 Water Operating	335,623.97	666,680.79	5,774.78	660,906.01	996,529.98
430560 Administration	13,602.91	7,489.34	0.01	7,489.33	21,092.24
430570 Water Customer Accounting &	8,181.15	4,714.64	0.00	4,714.64	12,895.79
490210 Revenue Bonds, Series 2005	0.00	0.00	0.00	0.00	0.00
490220 Water Revenue Bonds Series 2020	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	13,421.25	0.00	0.00	0.00	13,421.25
510400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	370,829.28	678,884.77	5,774.79	673,109.98	1,043,939.26

Revenue less Expenditures Current Month 925,385.02

Revenue less Expenditures Year to Date 761,695.38

5310 SEWER ENTERPRISE FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
343030 Sewer Administrative Fees	0.00	0.00	0.00	0.00	0.00
343031 Sewer Service Charges	189,620.55	0.00	97,178.14	97,178.14	286,798.69
343032 Sewer Connection Fees/New	750.00	0.00	300.00	300.00	1,050.00
343033 Sewer Permit Fees	250.00	0.00	100.00	100.00	350.00
343035 Sale of Materials, Supplies & Misc.	140.68	0.00	70.34	70.34	211.02
343038 Disposal Fee Agreements	0.00	0.00	0.00	0.00	0.00
362000 Refunds, Rebates, Dividends	1,365.00	0.00	0.00	0.00	1,365.00
363020 Special Assmts - Bond P&I	0.00	0.00	0.00	0.00	0.00
371010 Investment Earnings	1,313.88	0.00	349.40	349.40	1,663.28
Total REVENUE	193,440.11	0.00	97,997.88	97,997.88	291,437.99
EXPENDITURES					
430600 Sewer Operating	71,497.97	38,887.10	0.08	38,887.02	110,384.99
430610 Sewer Administration	13,550.88	7,489.64	0.01	7,489.63	21,040.51
430670 Sewer Customer Accounting &	8,230.64	4,714.52	0.00	4,714.52	12,945.16
490215 Revenue Bonds, Series 2009	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	31,425.45	0.00	0.00	0.00	31,425.45
510400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	124,704.94	51,091.26	0.09	51,091.17	175,796.11

Revenue less Expenditures Current Month 46,906.71

Revenue less Expenditures Year to Date 115,641.88

Grand Total Revenue less Expenditures Current Month 1,008,243.99

Grand Total Revenue less Expenditures Year to Date 624,687.53

Statement of Expenditure - Budget vs. Actual Report

Report ID: B100F

For the Accounting Period: 9 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL FUND	206,771.83	652,557.97	3,552,726.00	3,552,726.00	2,900,168.03	18 %
2310 TAX INCREMENT DISTRICT FUND	0.00	0.00	440,000.00	440,000.00	440,000.00	0 %
2372 PERMISSIVE MEDICAL LEVY	0.00	0.00	243,106.00	243,106.00	243,106.00	0 %
2394 BUILDING CODE ENFORCEMENT FUND	11,023.79	48,455.15	166,362.00	166,362.00	117,906.85	29 %
2400 SPECIAL LIGHTING DISTRICT FUND	3,422.06	5,916.16	51,404.00	51,404.00	45,487.84	12 %
2500 SPECIAL STREET MAINTENANCE DISTRICT	27,406.78	79,672.99	495,816.00	495,816.00	416,143.01	16 %
2700 CEDAR CREEK TRUST	0.00	0.00	213,563.00	213,563.00	213,563.00	0 %
2820 GAS TAX FUND	0.00	0.00	136,381.00	136,381.00	136,381.00	0 %
2821 Special Road/Street Allocation Program	0.00	0.00	113,991.00	113,991.00	113,991.00	0 %
2917 CRIME VICTIMS ASSISTANCE FUND	0.00	869.00	6,000.00	6,000.00	5,131.00	14 %
2940 CDBG-HOME INVESTMENT PARTNERSHIP	0.00	0.00	128,135.00	128,135.00	128,135.00	0 %
3020 GO Street Improvements	0.00	19,866.31	86,567.00	86,567.00	66,700.69	23 %
3534 SID 34 FUND - 5th Avenue Water Main	0.00	0.00	5,715.00	5,715.00	5,715.00	0 %
3536 SID 36 FUND - Talbott & 4th Avenue	0.00	0.00	3,344.00	3,344.00	3,344.00	0 %
3538 SID 38 FUND - Riverwood	0.00	0.00	30,074.00	30,074.00	30,074.00	0 %
4000 CAPITAL PROJECTS FUND - Building	0.00	0.00	205,000.00	205,000.00	205,000.00	0 %
4010 CAPITAL PROJECTS FUND - Parks	16,248.26	16,248.26	614,528.00	614,528.00	598,279.74	3 %
4020 CAPITAL PROJECTS FUND - General	0.00	0.00	77,000.00	77,000.00	77,000.00	0 %
4040 CAPITAL PROJECTS FUND - Street	3,481.10	3,481.10	485,812.00	485,812.00	482,330.90	1 %
5210 WATER ENTERPRISE FUND	673,109.98	1,043,939.26	3,245,783.00	3,245,783.00	2,201,843.74	32 %
5211 WATER CAPITAL EXPANSION	1,499,563.00	1,499,563.00	1,499,563.00	1,499,563.00	0.00	100 %
5310 SEWER ENTERPRISE FUND	51,091.17	175,796.11	1,587,977.00	1,587,977.00	1,412,180.89	11 %
7120 FIRE RELIEF DISABILITY/PENSION FUND	0.00	0.00	69,134.00	69,134.00	69,134.00	0 %
Grand Total:	2,492,117.97	3,546,365.31	13,457,981.00	13,457,981.00	9,911,615.69	26 %

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
1000 GENERAL FUND	242,724.09	399,908.24	3,120,303.00	2,720,394.76	13 %
2310 TAX INCREMENT DISTRICT FUND	449.41	31,520.47	4,000.00	-27,520.47	788 %
2311 TEDD-INDUSTRIAL PARK	1.46	50.90	0.00	-50.90	** %
2372 PERMISSIVE MEDICAL LEVY	448.98	6,027.11	230,407.00	224,379.89	3 %
2394 BUILDING CODE ENFORCEMENT FUND	12,348.27	60,290.00	183,563.00	123,273.00	33 %
2400 SPECIAL LIGHTING DISTRICT FUND	45.86	661.90	30,619.00	29,957.10	2 %
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	4,965.17	11,622.23	373,779.00	362,156.77	3 %
2700 CEDAR CREEK TRUST	300.86	1,470.78	65,130.00	63,659.22	2 %
2820 GAS TAX FUND	8,121.76	24,365.33	97,461.00	73,095.67	25 %
2821 Special Road/Street Allocation Program	0.00	108,069.80	113,474.00	5,404.20	95 %
2917 CRIME VICTIMS ASSISTANCE FUND	438.50	869.00	6,000.00	5,131.00	14 %
3020 GO Street Improvements	232.52	3,095.73	87,504.00	84,408.27	4 %
3534 SID 34 FUND - 5th Avenue Water Main	0.13	120.80	5,715.00	5,594.20	2 %
3536 SID 36 FUND - Talbott & 4th Avenue Water Main	0.39	1.91	3,344.00	3,342.09	0 %
3538 SID 38 FUND - Riverwood	4.64	22.69	29,024.00	29,001.31	0 %
4000 CAPITAL PROJECTS FUND - Building Improvements	43.14	210.83	65,600.00	65,389.17	0 %
4010 CAPITAL PROJECTS FUND - Parks Improvements	80.79	394.84	474,060.00	473,665.16	0 %
4020 CAPITAL PROJECTS FUND - General Equipment	55.50	272.62	80,365.00	80,092.38	0 %
4040 CAPITAL PROJECTS FUND - Street Construction	101.78	497.54	181,003.00	180,505.46	0 %
5210 WATER ENTERPRISE FUND	1,598,495.00	1,805,634.64	3,061,252.00	1,255,617.36	59 %
5211 WATER CAPITAL EXPANSION	6,735.57	73,821.45	181,500.00	107,678.55	41 %
5310 SEWER ENTERPRISE FUND	97,997.88	291,437.99	1,077,013.00	785,575.01	27 %
5311 SEWER CAPITAL EXPANSION	4,922.57	64,295.02	189,500.00	125,204.98	34 %
7120 FIRE RELIEF DISABILITY/PENSION FUND	2,178.56	3,820.85	69,134.00	65,313.15	6 %
Grand Total:	1,980,692.83	2,888,482.67	9,729,750.00	6,841,267.33	30 %

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

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

DATE: November 12, 2020
TO: Mayor and City Council
FROM: Shawn Bates, Finance Director
Susan M. Nicosia, City Manager

RE: Financial Report – October 2020

Attached are the following condensed monthly reports for your review. Reports reflect activity from July 1, 2020 through October 31, 2020.

We have completed 33% of the fiscal year. The accounting system has been updated to include all budgetary information including line items as prepared by the City Manager and approved by Council. Reserves within the cash report have been updated to reflect the current budgeted amounts.

First report: Summary of **Revenues Budget and Actual** for the Month of October and Year to Date. In total, we have received 32% of total revenues budgeted compared to 17% for the prior year.

Second report: Summary of **Expenditures Budget and Actual** for the Month of October and Year to Date. There are no significant variances from anticipated expenditures/expenses. In total, we have committed 31% of the total expenditure budget compared to 14% for the prior year.

Third report: Detail revenue and expenditures/expense for the General Fund, Water Operating Fund, and Sewer Operating Fund. These reports show detail totals of revenues by source and expenditures/expenses by activity.

- The General Fund has incurred ($480,290) more in expenditures than revenues through October 2020, compared to ($427,859) last year for the same time period.
- The Water Fund reflects revenues exceeding expenses by $585,429 to date compared to $154,719 in the prior year. Transfer of funds from capital expansion fund for well #3 has been done.
- The Sewer Fund reflects YTD revenues exceeding expenses $151,776 compared to $114,041 in the prior year.

Fourth report: The Cash Balance report for October 2020 has been provided as a separate report for your review. Total reconciled cash/investments equal $8,427,096 compared to $8,132,477 from one year ago. The City as of October 31, 2020 had invested $6,957,469 in STIP (October average rate was .2784366%, $323,627 in Glacier Bank, MBS various term investments of $1,146,000 with rates ranging from 1.16% to 2.0%.

Should you have any questions on these reports or any financial matter, please do not hesitate to contact me via email: batess@cityofcolumbiafalls.com or by phone at 406-892-4327.

For the Accounting Period: 10 / 20

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
1000 GENERAL FUND	21,924.50	421,832.74	3,120,303.00	2,698,470.26	14 %
2310 TAX INCREMENT DISTRICT FUND	1,421.11	32,941.58	4,000.00	-28,941.58	824 %
2311 TEDD-INDUSTRIAL PARK	3.42	54.32	0.00	-54.32	** %
2372 PERMISSIVE MEDICAL LEVY	974.34	7,001.45	230,407.00	223,405.55	3 %
2394 BUILDING CODE ENFORCEMENT FUND	12,768.12	73,058.12	183,563.00	110,504.88	40 %
2400 SPECIAL LIGHTING DISTRICT FUND	113.67	775.57	30,619.00	29,843.43	3 %
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	1,753.23	13,375.46	373,779.00	360,403.54	4 %
2700 CEDAR CREEK TRUST	703.97	2,174.75	65,130.00	62,955.25	3 %
2820 GAS TAX FUND	8,121.76	32,487.09	97,461.00	64,973.91	33 %
2821 Special Road/Street Allocation Program	0.00	108,069.80	113,474.00	5,404.20	95 %
2917 CRIME VICTIMS ASSISTANCE FUND	113.50	982.50	6,000.00	5,017.50	16 %
3020 GO Street Improvements	230.54	3,326.27	87,504.00	84,177.73	4 %
3534 SID 34 FUND - 5th Avenue Water Main	0.31	121.11	5,715.00	5,593.89	2 %
3536 SID 36 FUND - Talbott & 4th Avenue Water Main	0.91	2.82	3,344.00	3,341.18	0 %
3538 SID 38 FUND - Riverwood	10.86	33.55	29,024.00	28,990.45	0 %
4000 CAPITAL PROJECTS FUND - Building Improvements	100.91	311.74	65,600.00	65,288.26	0 %
4010 CAPITAL PROJECTS FUND - Parks Improvements	188.32	583.16	474,060.00	473,476.84	0 %
4020 CAPITAL PROJECTS FUND - General Equipment	548.90	821.52	80,365.00	79,543.48	1 %
4040 CAPITAL PROJECTS FUND - Street Construction	236.05	733.59	181,003.00	180,269.41	0 %
5210 WATER ENTERPRISE FUND	96,906.07	1,902,540.71	3,061,252.00	1,158,711.29	62 %
5211 WATER CAPITAL EXPANSION	4,869.14	78,690.59	181,500.00	102,809.41	43 %
5310 SEWER ENTERPRISE FUND	93,073.34	384,511.33	1,077,013.00	692,501.67	36 %
5311 SEWER CAPITAL EXPANSION	4,783.19	69,078.21	189,500.00	120,421.79	36 %
7120 FIRE RELIEF DISABILITY/PENSION FUND	124.81	3,945.66	69,134.00	65,188.34	6 %
Grand Total:	248,970.97	3,137,453.64	9,729,750.00	6,592,296.36	32 %

For the Accounting Period: 10 / 20

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL FUND	249,565.52	902,123.49	3,552,726.00	3,552,726.00	2,650,602.51	25 %
2310 TAX INCREMENT DISTRICT FUND	0.00	0.00	440,000.00	440,000.00	440,000.00	0 %
2372 PERMISSIVE MEDICAL LEVY	0.00	0.00	243,106.00	243,106.00	243,106.00	0 %
2394 BUILDING CODE ENFORCEMENT FUND	4,241.48	52,696.63	166,362.00	166,362.00	113,665.37	32 %
2400 SPECIAL LIGHTING DISTRICT FUND	2,559.73	8,475.89	51,404.00	51,404.00	42,928.11	16 %
2500 SPECIAL STREET MAINTENANCE DISTRICT	44,017.31	123,690.30	495,816.00	495,816.00	372,125.70	25 %
2700 CEDAR CREEK TRUST	0.00	0.00	213,563.00	213,563.00	213,563.00	0 %
2820 GAS TAX FUND	0.00	0.00	136,381.00	136,381.00	136,381.00	0 %
2821 Special Road/Street Allocation Program	0.00	0.00	113,991.00	113,991.00	113,991.00	0 %
2917 CRIME VICTIMS ASSISTANCE FUND	113.50	982.50	6,000.00	6,000.00	5,017.50	16 %
2940 CDBG-HOME INVESTMENT PARTNERSHIP	0.00	0.00	128,135.00	128,135.00	128,135.00	0 %
3020 GO Street Improvements	0.00	19,866.31	86,567.00	86,567.00	66,700.69	23 %
3534 SID 34 FUND - 5th Avenue Water Main	0.00	0.00	5,715.00	5,715.00	5,715.00	0 %
3536 SID 36 FUND - Talbott & 4th Avenue	0.00	0.00	3,344.00	3,344.00	3,344.00	0 %
3538 SID 38 FUND - Riverwood	0.00	0.00	30,074.00	30,074.00	30,074.00	0 %
4000 CAPITAL PROJECTS FUND - Building	0.00	0.00	205,000.00	205,000.00	205,000.00	0 %
4010 CAPITAL PROJECTS FUND - Parks	14,419.00	30,667.26	614,528.00	614,528.00	583,860.74	5 %
4020 CAPITAL PROJECTS FUND - General	15,036.92	15,036.92	77,000.00	77,000.00	61,963.08	20 %
4040 CAPITAL PROJECTS FUND - Street	0.00	3,481.10	485,812.00	485,812.00	482,330.90	1 %
5210 WATER ENTERPRISE FUND	273,171.78	1,317,111.04	3,245,783.00	3,245,783.00	1,928,671.96	41 %
5211 WATER CAPITAL EXPANSION	0.00	1,499,563.00	1,499,563.00	1,499,563.00	0.00	100 %
5310 SEWER ENTERPRISE FUND	56,938.96	232,735.07	1,587,977.00	1,587,977.00	1,355,241.93	15 %
7120 FIRE RELIEF DISABILITY/PENSION FUND	0.00	0.00	69,134.00	69,134.00	69,134.00	0 %
Grand Total:	660,064.20	4,206,429.51	13,457,981.00	13,457,981.00	9,251,551.49	31 %

For the Accounting Period: 10 / 20

1000 GENERAL FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
311010 Real Property Taxes	20,396.16	0.00	2,960.67	2,960.67	23,356.83
311020 Personal Property Taxes	23,770.62	0.00	33.07	33.07	23,803.69
312000 Penalty & Interest on Delinquent	951.26	0.00	181.49	181.49	1,132.75
322010 Alcoholic Beverage Licenses and	6,762.50	0.00	0.00	0.00	6,762.50
322020 Professional Business Licenses	632.50	0.00	285.00	285.00	917.50
322030 General Business Licenses	417.50	0.00	65.00	65.00	482.50
323060 Non-Exclusive Cable TV Franchise	11,792.82	0.00	0.00	0.00	11,792.82
331052 MDOT-Highway Planning &	0.00	0.00	0.00	0.00	0.00
331112 Stonegarden Grant CFDA # 97.067	0.00	0.00	0.00	0.00	0.00
331991 CARES GRANT REIMBURSEMENT	63,549.00	0.00	0.00	0.00	63,549.00
334000 State Grants/Hwy Safety	(705.51)	0.00	0.00	0.00	(705.51)
334122 DNRC Grant	0.00	0.00	0.00	0.00	0.00
335120 Gambling Licenses & Permits	50.00	0.00	0.00	0.00	50.00
335230 State Entitlement	191,401.04	0.00	0.00	0.00	191,401.04
336020 State On-Behalf Retirement	0.00	0.00	0.00	0.00	0.00
337340 Flathead County (EMS)	0.00	0.00	0.00	0.00	0.00
337350 Flathead County (SRO)	0.00	0.00	0.00	0.00	0.00
337360 School District #6 (SRO)	0.00	0.00	0.00	0.00	0.00
341000 General Miscellaneous (Copies,	109.09	0.10	12.56	12.46	121.55
341070 Planning and Zoning Fees	4,200.00	0.00	3,925.00	3,925.00	8,125.00
342020 Special Fire Protection Services	21,250.00	0.00	0.00	0.00	21,250.00
342021 Fire Protective Inspections	8,993.00	0.00	1,552.00	1,552.00	10,545.00
346030 Swimming Pool User Fees	4,853.00	0.00	0.00	0.00	4,853.00
346031 Parks Use Permits/Fees	775.00	0.00	0.00	0.00	775.00
346032 Pool Concession Fees	182.20	0.00	0.00	0.00	182.20
346033 Swim Lessons	0.00	0.00	0.00	0.00	0.00
346034 Individual Swim Pass	286.00	0.00	0.00	0.00	286.00
346035 Lap Swim Pass	0.00	0.00	0.00	0.00	0.00
346036 Family Swim Pass	630.00	0.00	0.00	0.00	630.00
346037 Pool Parties	375.00	0.00	0.00	0.00	375.00
346050 Swim Team Agreement	0.00	0.00	0.00	0.00	0.00
351030 City Courts Fines & Forfeitures	34,883.96	0.00	11,912.50	11,912.50	46,796.46
351031 Court Fines Surcharge	1,086.00	0.00	210.00	210.00	1,296.00
351034 Court Administration Costs	121.00	0.00	161.90	161.90	282.90
366000 Miscellaneous	1,620.56	0.00	5.00	5.00	1,625.56
371010 Investment Earnings	1,525.54	0.00	620.41	620.41	2,145.95
382010 Sale of General Fixed Assets	0.00	425.00	425.00	0.00	0.00
383000 Interfund Operating Transfer	0.00	0.00	0.00	0.00	0.00
Total REVENUE	399,908.24	425.10	22,349.60	21,924.50	421,832.74
EXPENDITURES					
410100 LEGISLATIVE SERVICES	21,648.87	14,778.26	0.00	14,778.26	36,427.13
410131 Tree City Program (Tree Board)	3,688.88	1,322.64	0.00	1,322.64	5,011.52
410132 Arbor Day (Tree Board)	945.00	0.00	0.00	0.00	945.00
410360 CITY COURT	39,038.67	19,201.00	0.00	19,201.00	58,239.67
410365 CITY COURT PROSECUTION	13,603.00	3,400.75	0.00	3,400.75	17,003.75
410400 ADMINISTRATIVE SERVICES	11,734.18	5,223.69	0.00	5,223.69	16,957.87
410500 DEPT. OF FINANCE	44,244.57	21,668.02	54.01	21,614.01	65,858.58

1000 GENERAL FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
410580 Computer Systems & Programs	5,415.50	12,969.61	0.00	12,969.61	18,385.11
411000 PLANNING & ZONING	12,420.99	6,740.45	0.00	6,740.45	19,161.44
411100 LEGAL SERVICES	6,010.40	1,474.10	0.00	1,474.10	7,484.50
411200 FACILITIES ADMINISTRATION	13,441.63	5,273.81	0.00	5,273.81	18,715.44
411800 Employee Asst Program & Flex Plan	1,180.00	0.00	0.00	0.00	1,180.00
420100 LAW ENFORCEMENT SERVICES	229,582.54	127,004.38	10,118.93	116,885.45	346,467.99
420160 COMMUNICATIONS/DISPATCH	33,767.25	0.00	0.00	0.00	33,767.25
420400 FIRE PROTECTION & CONTROL	43,629.83	14,998.76	51.06	14,947.70	58,577.53
420730 Emergency Medical Services	0.00	0.00	0.00	0.00	0.00
430400 Transit Systems	0.00	0.00	0.00	0.00	0.00
431200 Flood Control-High Hazard Dam	4,983.21	391.41	0.00	391.41	5,374.62
440600 ANIMAL CONTROL SERVICES	0.00	0.00	0.00	0.00	0.00
460400 PARK & RECREATION SERVICES	43,379.05	16,690.05	0.00	16,690.05	60,069.10
460445 SWIMMING POOL	33,877.24	387.01	0.00	387.01	34,264.25
490500 Other Debt Service Payments	6,116.80	0.00	0.00	0.00	6,116.80
510100 SPECIAL ASSESSMENTS	0.00	8,545.72	0.00	8,545.72	8,545.72
510300 ORDINANCE CODIFICATION/CONSULTANTS	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	83,850.36	0.00	280.14	(280.14)	83,570.22
510620 TERMINATION COSTS	0.00	0.00	0.00	0.00	0.00
521000 INTERFUND OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	652,557.97	260,069.66	10,504.14	249,565.52	902,123.49

Revenue less Expenditures Current Month (227,641.02)

Revenue less Expenditures Year to Date (480,290.75)

For the Accounting Period: 10 / 20

5210 WATER ENTERPRISE FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
334122 DNRC Grant	0.00	0.00	0.00	0.00	0.00
343020 Water Administration Fee	0.00	0.00	0.00	0.00	0.00
343021 Metered Water Sales	265,752.84	41.50	58,609.68	58,568.18	324,321.02
343022 Water Testing Charge - 75-6-108	0.00	0.00	0.00	0.00	0.00
343024 Sale of Materials, Supplies & Misc.	13,364.82	118.55	1,882.84	1,764.29	15,129.11
343025 Water Permit Fees	399.99	0.00	100.00	100.00	499.99
343026 Water Connection Fees/New	2,164.99	0.00	785.00	785.00	2,949.99
343027 Repairs/Materials & Supplies	15,020.17	0.00	204.91	204.91	15,225.08
343028 Late Charges/Disconnect &	2,096.40	0.00	824.80	824.80	2,921.20
363020 Special Assmts - Bond P&I	0.00	0.00	0.00	0.00	0.00
366000 Miscellaneous	6,500.00	0.00	0.00	0.00	6,500.00
371010 Investment Earnings	772.43	0.00	907.89	907.89	1,680.32
381070 Proceeds from Loans	0.00	0.00	33,751.00	33,751.00	33,751.00
383000 Interfund Operating Transfer	1,499,563.00	0.00	0.00	0.00	1,499,563.00
Total REVENUE	1,805,634.64	160.05	97,066.12	96,906.07	1,902,540.71
EXPENDITURES					
430500 Water Operating	996,529.98	257,143.07	1,683.50	255,459.57	1,251,989.55
430560 Administration	21,092.24	10,989.13	0.00	10,989.13	32,081.37
430570 Water Customer Accounting &	12,895.79	6,723.08	0.00	6,723.08	19,618.87
490210 Revenue Bonds, Series 2005	0.00	0.00	0.00	0.00	0.00
490220 Water Revenue Bonds Series 2020	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	13,421.25	0.00	0.00	0.00	13,421.25
510400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	1,043,939.26	274,855.28	1,683.50	273,171.78	1,317,111.04

Revenue less Expenditures Current Month (176,265.71)

Revenue less Expenditures Year to Date 585,429.67

5310 SEWER ENTERPRISE FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
343030 Sewer Administrative Fees	0.00	0.00	0.00	0.00	0.00
343031 Sewer Service Charges	286,798.69	0.00	89,357.09	89,357.09	376,155.78
343032 Sewer Connection Fees/New	1,050.00	0.00	300.00	300.00	1,350.00
343033 Sewer Permit Fees	350.00	0.00	100.00	100.00	450.00
343035 Sale of Materials, Supplies & Misc.	211.02	5.00	70.34	65.34	276.36
343038 Disposal Fee Agreements	0.00	0.00	2,404.91	2,404.91	2,404.91
362000 Refunds, Rebates, Dividends	1,365.00	0.00	0.00	0.00	1,365.00
363020 Special Assmts - Bond P&I	0.00	0.00	0.00	0.00	0.00
371010 Investment Earnings	1,663.28	0.00	846.00	846.00	2,509.28
Total REVENUE	291,437.99	5.00	93,078.34	93,073.34	384,511.33
EXPENDITURES					
430600 Sewer Operating	110,384.99	39,227.90	0.00	39,227.90	149,612.89
430610 Sewer Administration	21,040.51	10,988.98	0.00	10,988.98	32,029.49
430670 Sewer Customer Accounting &	12,945.16	6,722.08	0.00	6,722.08	19,667.24
490215 Revenue Bonds, Series 2009	0.00	0.00	0.00	0.00	0.00
510330 Comprehensive Liability Insurance	31,425.45	0.00	0.00	0.00	31,425.45
510400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	175,796.11	56,938.96	0.00	56,938.96	232,735.07

Revenue less Expenditures Current Month 36,134.38

Revenue less Expenditures Year to Date 151,776.26

Grand Total Revenue less Expenditures Current Month (367,772.35)

Grand Total Revenue less Expenditures Year to Date 256,915.18

For the Accounting Period: 10/20

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH/CASH EQUIVALENTS	216,731.54	33,304.73	0.00	425.11	260,325.79	-10,714.63
102000 CASH - RESERVE	710,559.00	0.00	0.00	0.00	0.00	710,559.00
102015 Cash-Restricted for	24,183.56	0.00	0.00	0.00	0.00	24,183.56
102200 CASH - RESTRICTED DONATIONS	1,000.00	0.00	0.00	0.00	0.00	1,000.00
103000 CASH - CHANGE FUND/PETTY CASH	200.00	0.00	0.00	0.00	0.00	200.00
Total Fund	952,674.10	33,304.73		425.11	260,325.79	725,227.93
2310 TAX INCREMENT DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	467,520.23	1,421.11	0.00	0.00	0.00	468,941.34
102000 CASH - RESERVE	231,847.00	0.00	0.00	0.00	0.00	231,847.00
Total Fund	699,367.23	1,421.11				700,788.34
2311 TEDD-INDUSTRIAL PARK						
101000 CASH/CASH EQUIVALENTS	50.74	3.42	0.00	0.00	0.00	54.16
102000 CASH - RESERVE	5,642.00	0.00	0.00	0.00	0.00	5,642.00
Total Fund	5,692.74	3.42				5,696.16
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH/CASH EQUIVALENTS	18,725.64	974.34	0.00	0.00	0.00	19,699.98
102000 CASH - RESERVE	2,389.00	0.00	0.00	0.00	0.00	2,389.00
Total Fund	21,114.64	974.34				22,088.98
2394 BUILDING CODE ENFORCEMENT FUND						
101000 CASH/CASH EQUIVALENTS	2,755.56	12,768.12	0.00	0.00	12,278.10	3,245.58
102000 CASH - RESERVE	165,027.00	0.00	0.00	0.00	0.00	165,027.00
Total Fund	167,782.56	12,768.12			12,278.10	168,272.58
2400 SPECIAL LIGHTING DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	15,531.05	113.67	0.00	0.00	2,559.73	13,084.99
102000 CASH - RESERVE	10,943.00	0.00	0.00	0.00	0.00	10,943.00
Total Fund	26,474.05	113.67			2,559.73	24,027.99
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND						
101000 CASH/CASH EQUIVALENTS	55,216.33	1,753.23	0.00	0.00	35,309.68	21,659.88
102000 CASH - RESERVE	86,000.00	0.00	0.00	0.00	0.00	86,000.00
Total Fund	141,216.33	1,753.23			35,309.68	107,659.88
2700 CEDAR CREEK TRUST						
101000 CASH/CASH EQUIVALENTS	149,903.97	703.97	0.00	0.00	0.00	150,607.94
102030 Cash/Investments-Restricted	1,021,982.00	0.00	0.00	0.00	0.00	1,021,982.00
Total Fund	1,171,885.97	703.97				1,172,589.94
2820 GAS TAX FUND						
101000 CASH/CASH EQUIVALENTS	63,285.20	8,121.76	0.00	0.00	0.00	71,406.96
2821 Special Road/Street Allocation Program						
101000 CASH/CASH EQUIVALENTS	108,587.28	0.00	0.00	0.00	0.00	108,587.28
2917 CRIME VICTIMS ASSISTANCE FUND						
101000 CASH/CASH EQUIVALENTS	0.00	113.50	0.00	0.00	113.50	0.00
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND						
101000 CASH/CASH EQUIVALENTS	128,135.00	0.00	0.00	0.00	0.00	128,135.00
3020 GO Street Improvements						
101000 CASH/CASH EQUIVALENTS	-17,708.07	230.54	0.00	0.00	0.00	-17,477.53
102000 CASH - RESERVE	43,000.00	0.00	0.00	0.00	0.00	43,000.00
Total Fund	25,291.93	230.54				25,522.47

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
3534 SID 34 FUND - 5th Avenue Water Main						
101000 CASH/CASH EQUIVALENTS	120.72	0.31	0.00	0.00	0.00	121.03
102000 CASH - RESERVE	398.00	0.00	0.00	0.00	0.00	398.00
Total Fund	518.72	0.31				519.03
3536 SID 36 FUND - Talbott & 4th Avenue Water Main						
101000 CASH/CASH EQUIVALENTS	2.17	0.91	0.00	0.00	0.00	3.08
102000 CASH - RESERVE	1,521.00	0.00	0.00	0.00	0.00	1,521.00
Total Fund	1,523.17	0.91				1,524.08
3538 SID 38 FUND - Riverwood						
101000 CASH/CASH EQUIVALENTS	1,073.03	10.86	0.00	0.00	0.00	1,083.89
102010 CASH - SID RESTRICTED BOND	17,000.00	0.00	0.00	0.00	0.00	17,000.00
Total Fund	18,073.03	10.86				18,083.89
4000 CAPITAL PROJECTS FUND - Building Improvements						
101000 CASH/CASH EQUIVALENTS	139,610.84	100.91	0.00	0.00	0.00	139,711.75
102000 CASH - RESERVE	28,368.00	0.00	0.00	0.00	0.00	28,368.00
Total Fund	167,978.84	100.91				168,079.75
4010 CAPITAL PROJECTS FUND - Parks Improvements						
101000 CASH/CASH EQUIVALENTS	128,795.70	188.32	0.00	992.00	200.00	127,792.02
102000 CASH - RESERVE	185,883.00	0.00	0.00	0.00	0.00	185,883.00
Total Fund	314,678.70	188.32		992.00	200.00	313,675.02
4020 CAPITAL PROJECTS FUND - General Equipment						
101000 CASH/CASH EQUIVALENTS	-3,092.56	548.90	0.00	0.00	10,349.99	-12,893.65
102000 CASH - RESERVE	219,272.00	0.00	0.00	0.00	0.00	219,272.00
Total Fund	216,179.44	548.90			10,349.99	206,378.35
4040 CAPITAL PROJECTS FUND - Street Construction						
101000 CASH/CASH EQUIVALENTS	305,306.32	236.05	0.00	0.00	0.00	305,542.37
102000 CASH - RESERVE	3,481.10	0.00	0.00	0.00	3,481.10	0.00
102016 CASH-RESTRICTED RR STREET	87,639.35	0.00	0.00	0.00	0.00	87,639.35
Total Fund	396,426.77	236.05			3,481.10	393,181.72
5210 WATER ENTERPRISE FUND						
101000 CASH/CASH EQUIVALENTS	905,964.98	142,346.98	1,376.50	73.35	243,172.26	806,442.85
102222 CASH - Bond Reserve, 2005	35,308.00	0.00	0.00	0.00	0.00	35,308.00
102223 CASH - Bond Reserve, 2020	21,863.00	0.00	0.00	0.00	0.00	21,863.00
102230 CASH - Surplus Capital	261,733.25	0.00	0.00	0.00	0.00	261,733.25
102240 CASH - Replacement &	386,754.00	0.00	0.00	0.00	0.00	386,754.00
103000 CASH - CHANGE FUND/PETTY CASH	150.00	0.00	0.00	0.00	0.00	150.00
Total Fund	1,611,773.23	142,346.98	1,376.50	73.35	243,172.26	1,512,251.10
5211 WATER CAPITAL EXPANSION						
102230 CASH - Surplus Capital	141,547.94	4,869.14	0.00	0.00	0.00	146,417.08
5310 SEWER ENTERPRISE FUND						
101000 CASH/CASH EQUIVALENTS	109,095.83	102,435.47	2,364.86	5.00	56,557.21	157,333.95
102225 Cash-Bond Reserve - 2009 Series	72,111.25	0.00	0.00	0.00	0.00	72,111.25
102230 CASH - Surplus Capital	313,893.54	0.00	0.00	0.00	0.00	313,893.54
102235 CASH - Restricted WWTP	481,734.52	0.00	0.00	0.00	0.00	481,734.52
102240 CASH - Replacement &	383,940.00	0.00	0.00	0.00	0.00	383,940.00
103000 CASH - CHANGE FUND/PETTY CASH	150.00	0.00	0.00	0.00	0.00	150.00
Total Fund	1,360,925.14	102,435.47	2,364.86	5.00	56,557.21	1,409,163.26

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
5311 SEWER CAPITAL EXPANSION						
102230 CASH - Surplus Capital	947,004.61	5,251.13	0.00	0.00	0.00	952,255.74
7120 FIRE RELIEF DISABILITY/PENSION FUND						
101000 CASH/CASH EQUIVALENTS	2,048.03	124.88	0.00	0.00	2,048.03	124.88
7196 FLEXIBLE SPENDING ACCOUNT						
105100 Amount held by Flex Plan	8,188.72	48.78	0.00	0.00	0.00	8,237.50
7910 PAYROLL FUND						
101000 CASH/CASH EQUIVALENTS	22,182.61	0.00	304,557.99	290,311.50	0.00	36,429.10
7930 CLAIMS FUND						
101000 CASH/CASH EQUIVALENTS	6,759.30	0.00	318,096.04	324,082.89	0.00	772.45
Totals	8,727,315.28	315,671.03	626,395.39	615,889.85	626,395.39	8,427,096.46

*** Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.