



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
[Local Government Services Bureau Portal](#)

ENTITY # 010601

MONTANA
Carter County
P.O. Box 315
Ekalaka, MT 59324

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING JUNE 30, 2025

Carter County
ANNUAL FINANCIAL REPORT
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| Carter County ELECTED OFFICIALS/OFFICERS | |
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[illegible]

CONSISTENT WITH STATE LAW, I HEREBY TRANSMIT THE
Carter County
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2025

Submitted by;

Submitted by: Judy A. Richter
Title:

Title

CARTER COUNTY CLERK AND RECORDER

November 5, 2025

Date _____

Preparer's contact information:

Email: jwright@cartercountymt.gov
Phone: 406-775-8749

Trial Balance Certification

THIS IS TO CERTIFY that the *closing* Trial Balance for CARTER COUNTY

for the fiscal year ended 2025, is complete and correct to the best of my knowledge and belief.

Further, I certify that the amounts reflected below accurately represent funding and/or revenues from all sources.

Note: enter \$0 if there are no debt proceeds to report.

Total Revenue: \$11,038,229.00

Total Debt Proceeds: .00

Total Financial Assistance (the sum of the revenue and debt proceeds): \$11,038,229.00

Name: Judy Wright

Title Carter County Clerk and Recorder

Printed name and title of authorized local government employee

Signed Judy Wright

Date: - 10-5-25

Note any special information about the Trial Balance report below.

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Annual Trial Balance

| Fund-Description | Account | Open Bal | C/D | C/D | C/D |
|------------------|----------------------------------|--------------|-----|--------------|------------|
| 1000 - GENERAL | 101000 CASH | | | | |
| 1000 - GENERAL | 103000 PETTY CASH | 2683456.63 | | 23894.71 CR | |
| 1000 - GENERAL | 106000 FMV ACCOUNT | 800.00 | | 0.00 | 800.00 |
| 1000 - GENERAL | 111015 MH TAX REC - 2015 | 187598.85 CR | | 118342.89 | 69255.96 |
| 1000 - GENERAL | 111016 MH TAX REC - 2016 | 3.02 | | 3.02 CR | |
| 1000 - GENERAL | 111017 MH TAX REC - 2017 | 3.30 | | 3.30 CR | |
| 1000 - GENERAL | 111018 MH TAX REC - 2018 | 3.03 | | 3.03 CR | |
| 1000 - GENERAL | 111019 MH TAX REC - 2019 | 2.92 | | 2.92 CR | |
| 1000 - GENERAL | 111024 MH TAX REC - 2024 | 2.66 | | 2.66 CR | |
| 1000 - GENERAL | 111025 MH TAX REC - 2025 | 220.16 | | 220.16 CR | |
| 1000 - GENERAL | 113019 REAL REC - 2019 | 0.00 | | 63.79 | 63.79 |
| 1000 - GENERAL | 113020 REAL REC - 2020 | 3.39 | | 3.39 CR | |
| 1000 - GENERAL | 113021 REAL REC - 2021 | 3.65 | | 0.00 | 3.65 |
| 1000 - GENERAL | 113022 REAL REC - 2022 | 6.10 | | 0.00 | 6.10 |
| 1000 - GENERAL | 113023 REAL REC - 2023 | 75.60 | | 15.38 CR | |
| 1000 - GENERAL | 113024 REAL REC - 2024 | 421.72 | | 348.44 CR | |
| 1000 - GENERAL | 115024 PERS REC - 2024 | 0.00 | | 126.08 | 126.08 |
| 1000 - GENERAL | 115025 PERS REC - 2025 | 71.96 | | 71.96 CR | |
| 1000 - GENERAL | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | | 23.99 | 23.99 |
| 1000 - GENERAL | 206120 Accrued Payroll | 0.00 | | 2595.39 | 2595.39 |
| 1000 - GENERAL | 223100 DEFERRED REV REAL | 18722.00 | | 701.52 | 19423.52 |
| 1000 - GENERAL | 223200 DEFERRED REV PERS | 510.46 | | 241.13 DB | |
| 1000 - GENERAL | 223700 DEFERRED REV MH | 71.96 | | 47.97 DB | |
| 1000 - GENERAL | 223800 DEFERRED REV OTHER | 235.09 | | 171.30 DB | |
| 1000 - GENERAL | 271000 UNRESERVED FUND BALANCE | 0.00 | | 2595.39 | 2595.39 |
| 2110 - ROAD | 101000 CASH | 2477935.78 | | 93746.66 | 2571682.44 |
| 2110 - ROAD | 111015 MH TAX REC - 2015 | 2123650.95 | | 120038.12 | 2243689.07 |
| 2110 - ROAD | 111016 MH TAX REC - 2016 | 0.15 | | 0.15 CR | |
| 2110 - ROAD | 111017 MH TAX REC - 2017 | 0.17 | | 0.17 CR | |
| 2110 - ROAD | 111018 MH TAX REC - 2018 | 0.20 | | 0.20 CR | |
| 2110 - ROAD | 111019 MH TAX REC - 2019 | 0.20 | | 0.20 CR | |
| 2110 - ROAD | 111024 MH TAX REC - 2024 | 0.23 | | 0.23 CR | |
| 2110 - ROAD | 111025 MH TAX REC - 2025 | 260.74 | | 260.74 CR | |
| 2110 - ROAD | 113019 REAL REC - 2019 | 0.00 | | 175.17 | 175.17 |
| 2110 - ROAD | 113020 REAL REC - 2020 | 0.15 | | 0.15 CR | |
| 2110 - ROAD | 113021 REAL REC - 2021 | 0.13 | | 0.00 | 0.13 |
| 2110 - ROAD | 113022 REAL REC - 2022 | 0.16 | | 0.00 | 0.16 |
| 2110 - ROAD | 113023 REAL REC - 2023 | 0.18 | | 0.00 | 0.18 |
| 2110 - ROAD | 113024 REAL REC - 2024 | 310.63 | | 306.64 CR | |
| 2110 - ROAD | 115024 PERS REC - 2024 | 0.00 | | 70.78 | 70.78 |
| 2110 - ROAD | 115025 PERS REC - 2025 | 98.33 | | 98.33 CR | |
| 2110 - ROAD | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | | 58.58 | 58.58 |
| 2110 - ROAD | 151100 INV SUPPLIES | 0.00 | | 11092.77 | 11092.77 |
| 2110 - ROAD | 206120 Accrued Payroll | 1058923.65 | | 94460.65 CR | |
| 2110 - ROAD | 223100 DEFERRED REV REAL | 9940.00 | | 787.38 | 10727.38 |
| 2110 - ROAD | 223200 DEFERRED REV PERS | 311.25 | | 236.01 DB | |
| 2110 - ROAD | 223700 DEFERRED REV MH | 98.33 | | 39.75 DB | |
| 2110 - ROAD | 223800 DEFERRED REV OTHER | 261.69 | | 86.52 DB | |
| 2110 - ROAD | 250100 RESERVE INVENT SUPL | 0.00 | | 11092.77 | 11092.77 |
| 2110 - ROAD | 271000 UNRESERVED FUND BALANCE | 1058923.65 | | 0.00 | 1058923.65 |
| 2130 - BRIDGE | 101000 CASH | 2113710.95 | | 24790.09 | 2138501.04 |
| 2130 - BRIDGE | 111015 MH TAX REC - 2015 | 841004.48 | | 204266.64 CR | |
| 2130 - BRIDGE | 111016 MH TAX REC - 2016 | 0.08 | | 0.08 CR | |
| 2130 - BRIDGE | 111017 MH TAX REC - 2017 | 0.07 | | 0.07 CR | |
| 2130 - BRIDGE | 111018 MH TAX REC - 2018 | 0.09 | | 0.09 CR | |
| 2130 - BRIDGE | 111019 MH TAX REC - 2019 | 0.09 | | 0.09 CR | |
| 2130 - BRIDGE | 111024 MH TAX REC - 2024 | 0.14 | | 0.14 CR | |
| 2130 - BRIDGE | 111025 MH TAX REC - 2025 | 55.60 | | 55.60 CR | |
| 2130 - BRIDGE | 113019 REAL REC - 2019 | 0.00 | | 20.64 | 20.64 |
| 2130 - BRIDGE | 113020 REAL REC - 2020 | 0.07 | | 0.07 CR | |
| 2130 - BRIDGE | 113021 REAL REC - 2021 | 0.05 | | 0.00 | 0.05 |
| 2130 - BRIDGE | 113022 REAL REC - 2022 | 0.04 | | 0.00 | 0.04 |
| 2130 - BRIDGE | 113023 REAL REC - 2023 | 61.03 | | 13.93 CR | |
| 2130 - BRIDGE | 113024 REAL REC - 2024 | 104.81 | | 88.02 CR | |
| 2130 - BRIDGE | 115024 PERS REC - 2024 | 0.00 | | 37.67 | 37.67 |
| 2130 - BRIDGE | 115025 PERS REC - 2025 | 16.10 | | 16.10 CR | |
| 2130 - BRIDGE | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | | 4.45 | 4.45 |
| 2130 - BRIDGE | 206120 Accrued Payroll | 0.00 | | 839.91 | 839.91 |
| 2130 - BRIDGE | 223100 DEFERRED REV REAL | 3782.00 | | 348.85 | 4130.85 |
| 2130 - BRIDGE | 223200 DEFERRED REV PERS | 166.00 | | 64.35 DB | |
| 2130 - BRIDGE | 223700 DEFERRED REV MH | 16.10 | | 11.65 DB | |
| 2130 - BRIDGE | 223800 DEFERRED REV OTHER | 56.07 | | 35.43 DB | |
| 2130 - BRIDGE | 271000 UNRESERVED FUND BALANCE | 0.00 | | 839.91 | 839.91 |
| 2140 - WEED | 101000 CASH | 837222.48 | | 204615.49 DB | |
| 2140 - WEED | 106000 FMV ACCOUNT | 498690.08 | | 77081.22 CR | |
| 2140 - WEED | 111015 MH TAX REC - 2015 | 12449.65 CR | | 10648.86 | 1800.79 |
| | | 0.05 | | 0.05 CR | |

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|-------------------------|-----------------------------------|-------------|-------------|------------|
| 2140 - WEED | 111016 MH TAX REC - 2016 | 0.02 | 0.02 CR | |
| 2140 - WEED | 111017 MH TAX REC - 2017 | 0.03 | 0.03 CR | |
| 2140 - WEED | 111018 MH TAX REC - 2018 | 0.04 | 0.04 CR | |
| 2140 - WEED | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2140 - WEED | 111024 MH TAX REC - 2024 | 26.38 | 26.38 CR | |
| 2140 - WEED | 111025 MH TAX REC - 2025 | 0.00 | 4.73 | 4.73 |
| 2140 - WEED | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2140 - WEED | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2140 - WEED | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2140 - WEED | 113022 REAL REC - 2022 | 23.31 | 5.32 CR | |
| 2140 - WEED | 113023 REAL REC - 2023 | 49.70 | 41.74 CR | |
| 2140 - WEED | 113024 REAL REC - 2024 | 0.00 | 8.65 | 8.65 |
| 2140 - WEED | 115024 PERS REC - 2024 | 7.63 | 7.63 CR | |
| 2140 - WEED | 115025 PERS REC - 2025 | 0.00 | 1.02 | 1.02 |
| 2140 - WEED | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 192.96 | 192.96 |
| 2140 - WEED | 151100 INV SUPPLIES | 153813.10 | 12659.56 CR | |
| 2140 - WEED | 202100 ACCOUNTS PAYABLE | 6311.00 | 6311.00 DB | |
| 2140 - WEED | 206120 Accrued Payroll | 4335.00 | 1211.91 | 5546.91 |
| 2140 - WEED | 223100 DEFERRED REV REAL | 73.04 | 38.42 DB | |
| 2140 - WEED | 223200 DEFERRED REV PERS | 7.63 | 6.61 DB | |
| 2140 - WEED | 223700 DEFERRED REV MH | 26.54 | 21.81 DB | |
| 2140 - WEED | 223800 DEFERRED REV OTHER | 0.00 | 192.96 | 192.96 |
| 2140 - WEED | 250100 RESERVE INVENT SUPL | 153813.10 | 0.00 | 153813.10 |
| 2140 - WEED | 271000 UNRESERVED FUND BALANCE | 475594.43 | 73992.83 DB | |
| 2150 - PRED ANIMAL | 101000 CASH | 121698.19 | 28428.28 CR | |
| 2150 - PRED ANIMAL | 118023 SPEC ASSESSMENT REC - 2023 | 197.50 | 197.50 CR | |
| 2150 - PRED ANIMAL | 118024 SPEC ASSESSMENT REC - 2024 | 4424.25 | 4424.25 CR | |
| 2150 - PRED ANIMAL | 118025 SPEC ASSESSMENT REC - 2025 | 0.00 | 5432.25 | 5432.25 |
| 2150 - PRED ANIMAL | 206120 Accrued Payroll | 23.00 | 23.00 DB | |
| 2150 - PRED ANIMAL | 223300 DEFERRED REV SPEC ASSESS | 4621.75 | 810.50 | 5432.25 |
| 2150 - PRED ANIMAL | 271000 UNRESERVED FUND BALANCE | 121675.19 | 28405.28 DB | |
| 2151 - SPECIAL PREDATOR | 101000 CASH | 514667.56 | 7433.56 | 522101.12 |
| 2151 - SPECIAL PREDATOR | 106000 FMV ACCOUNT | 15954.79 CR | 13724.78 | 2230.01 |
| 2151 - SPECIAL PREDATOR | 111015 MH TAX REC - 2015 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 111016 MH TAX REC - 2016 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 111017 MH TAX REC - 2017 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 111018 MH TAX REC - 2018 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 111019 MH TAX REC - 2019 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 111024 MH TAX REC - 2024 | 12.29 | 12.29 CR | |
| 2151 - SPECIAL PREDATOR | 111025 MH TAX REC - 2025 | 0.00 | 9.39 | 9.39 |
| 2151 - SPECIAL PREDATOR | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2151 - SPECIAL PREDATOR | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2151 - SPECIAL PREDATOR | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2151 - SPECIAL PREDATOR | 113022 REAL REC - 2022 | 6.59 | 1.50 CR | |
| 2151 - SPECIAL PREDATOR | 113023 REAL REC - 2023 | 23.16 | 19.45 CR | |
| 2151 - SPECIAL PREDATOR | 113024 REAL REC - 2024 | 0.00 | 17.13 | 17.13 |
| 2151 - SPECIAL PREDATOR | 115024 PERS REC - 2024 | 3.57 | 3.57 CR | |
| 2151 - SPECIAL PREDATOR | 115025 PERS REC - 2025 | 0.00 | 2.01 | 2.01 |
| 2151 - SPECIAL PREDATOR | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 382.12 | 382.12 |
| 2151 - SPECIAL PREDATOR | 223100 DEFERRED REV REAL | 29.78 | 3.83 DB | |
| 2151 - SPECIAL PREDATOR | 223200 DEFERRED REV PERS | 3.57 | 1.56 DB | |
| 2151 - SPECIAL PREDATOR | 223700 DEFERRED REV MH | 12.34 | 2.95 DB | |
| 2151 - SPECIAL PREDATOR | 223800 DEFERRED REV OTHER | 0.00 | 382.12 | 382.12 |
| 2151 - SPECIAL PREDATOR | 271000 UNRESERVED FUND BALANCE | 498712.77 | 21158.34 | 519871.11 |
| 2160 - FAIR | 101000 CASH | 138074.73 | 311826.80 | 449901.53 |
| 2160 - FAIR | 111015 MH TAX REC - 2015 | 0.01 | 0.01 CR | |
| 2160 - FAIR | 111016 MH TAX REC - 2016 | 0.01 | 0.01 CR | |
| 2160 - FAIR | 111017 MH TAX REC - 2017 | 0.02 | 0.02 CR | |
| 2160 - FAIR | 111018 MH TAX REC - 2018 | 0.02 | 0.02 CR | |
| 2160 - FAIR | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2160 - FAIR | 111024 MH TAX REC - 2024 | 11.93 | 11.93 CR | |
| 2160 - FAIR | 111025 MH TAX REC - 2025 | 0.00 | 39.70 | 39.70 |
| 2160 - FAIR | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2160 - FAIR | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2160 - FAIR | 113022 REAL REC - 2022 | 3.43 | 0.78 CR | |
| 2160 - FAIR | 113023 REAL REC - 2023 | 22.48 | 18.88 CR | |
| 2160 - FAIR | 113024 REAL REC - 2024 | 0.00 | 72.46 | 72.46 |
| 2160 - FAIR | 115024 PERS REC - 2024 | 3.46 | 3.46 CR | |
| 2160 - FAIR | 115025 PERS REC - 2025 | 0.00 | 8.55 | 8.55 |
| 2160 - FAIR | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 1615.49 | 1615.49 |
| 2160 - FAIR | 202100 ACCOUNTS PAYABLE | 10462.99 | 10462.99 DB | |
| 2160 - FAIR | 206120 Accrued Payroll | 41.00 | 41.00 DB | |
| 2160 - FAIR | 223100 DEFERRED REV REAL | 25.93 | 52.79 | 78.72 |
| 2160 - FAIR | 223200 DEFERRED REV PERS | 3.46 | 5.09 | 8.55 |
| 2160 - FAIR | 223700 DEFERRED REV MH | 12.01 | 27.69 | 39.70 |
| 2160 - FAIR | 223800 DEFERRED REV OTHER | 0.00 | 1615.49 | 1615.49 |
| 2160 - FAIR | 271000 UNRESERVED FUND BALANCE | 127570.74 | 322330.79 | 449901.53 |
| 2170 - AIRPORT | 101000 CASH | 2410690.89 | 85539.93 | 2496230.82 |
| 2170 - AIRPORT | 106000 FMV ACCOUNT | 62574.11 CR | 51912.15 | 10661.96 |
| 2170 - AIRPORT | 111015 MH TAX REC - 2015 | 0.07 | 0.07 CR | |
| 2170 - AIRPORT | 111016 MH TAX REC - 2016 | 0.04 | 0.04 CR | |

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|------------------------------|----------------------------------|------------|--------------|------------|
| 2170 - AIRPORT | 111017 MH TAX REC - 2017 | 0.06 | 0.06 CR | |
| 2170 - AIRPORT | 111018 MH TAX REC - 2018 | 0.04 | 0.04 CR | |
| 2170 - AIRPORT | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2170 - AIRPORT | 111024 MH TAX REC - 2024 | 11.93 | 11.93 CR | |
| 2170 - AIRPORT | 111025 MH TAX REC - 2025 | 0.00 | 6.05 | 6.05 |
| 2170 - AIRPORT | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2170 - AIRPORT | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2170 - AIRPORT | 113022 REAL REC - 2022 | 22.03 | 5.03 CR | |
| 2170 - AIRPORT | 113023 REAL REC - 2023 | 22.48 | 18.88 CR | |
| 2170 - AIRPORT | 113024 REAL REC - 2024 | 0.00 | 11.03 | 11.03 |
| 2170 - AIRPORT | 115024 PERS REC - 2024 | 3.46 | 3.46 CR | |
| 2170 - AIRPORT | 115025 PERS REC - 2025 | 0.00 | 1.30 | 1.30 |
| 2170 - AIRPORT | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 245.91 | 245.91 |
| 2170 - AIRPORT | 132000 DUE FROM GOVT | 33885.00 | 33885.00 CR | |
| 2170 - AIRPORT | 223100 DEFERRED REV REAL | 44.53 | 12.89 DB | |
| 2170 - AIRPORT | 223200 DEFERRED REV PERS | 3.46 | 2.16 DB | |
| 2170 - AIRPORT | 223700 DEFERRED REV MH | 12.16 | 6.11 DB | |
| 2170 - AIRPORT | 223800 DEFERRED REV OTHER | 0.00 | 245.91 | 245.91 |
| 2170 - AIRPORT | 271000 UNRESERVED FUND BALANCE | 2382001.78 | 103567.08 | 2485568.86 |
| 2190 - LVSTK PROT | 101000 CASH | 50530.87 | 0.00 | 50530.87 |
| 2190 - LVSTK PROT | 271000 UNRESERVED FUND BALANCE | 50530.87 | 0.00 | 50530.87 |
| 2220 - LIBRARY | 101000 CASH | 7295.75 | 1726.96 CR | |
| 2220 - LIBRARY | 111024 MH TAX REC - 2024 | 2.02 | 2.02 CR | |
| 2220 - LIBRARY | 111025 MH TAX REC - 2025 | 0.00 | 1.12 | 1.12 |
| 2220 - LIBRARY | 113022 REAL REC - 2022 | 0.94 | 0.21 CR | |
| 2220 - LIBRARY | 113023 REAL REC - 2023 | 3.82 | 3.21 CR | |
| 2220 - LIBRARY | 113024 REAL REC - 2024 | 0.00 | 2.04 | 2.04 |
| 2220 - LIBRARY | 115024 PERS REC - 2024 | 0.59 | 0.59 CR | |
| 2220 - LIBRARY | 115025 PERS REC - 2025 | 0.00 | 0.24 | 0.24 |
| 2220 - LIBRARY | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 45.40 | 45.40 |
| 2220 - LIBRARY | 223100 DEFERRED REV REAL | 4.76 | 1.38 DB | |
| 2220 - LIBRARY | 223200 DEFERRED REV PERS | 0.59 | 0.35 DB | |
| 2220 - LIBRARY | 223700 DEFERRED REV MH | 2.02 | 0.90 DB | |
| 2220 - LIBRARY | 223800 DEFERRED REV OTHER | 0.00 | 45.40 | 45.40 |
| 2220 - LIBRARY | 271000 UNRESERVED FUND BALANCE | 7295.75 | 1726.96 DB | |
| 2230 - HOSP BLDG | 101000 CASH | 2389758.97 | 1112128.67 | 3501887.64 |
| 2230 - HOSP BLDG | 111015 MH TAX REC - 2015 | 0.06 | 0.06 CR | |
| 2230 - HOSP BLDG | 111016 MH TAX REC - 2016 | 0.03 | 0.03 CR | |
| 2230 - HOSP BLDG | 111017 MH TAX REC - 2017 | 0.01 | 0.01 CR | |
| 2230 - HOSP BLDG | 111018 MH TAX REC - 2018 | 0.10 | 0.10 CR | |
| 2230 - HOSP BLDG | 111019 MH TAX REC - 2019 | 0.09 | 0.09 CR | |
| 2230 - HOSP BLDG | 111024 MH TAX REC - 2024 | 34.72 | 34.72 CR | |
| 2230 - HOSP BLDG | 111025 MH TAX REC - 2025 | 0.00 | 131.81 | 131.81 |
| 2230 - HOSP BLDG | 113019 REAL REC - 2019 | 0.09 | 0.09 CR | |
| 2230 - HOSP BLDG | 113020 REAL REC - 2020 | 0.02 | 0.00 | 0.02 |
| 2230 - HOSP BLDG | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2230 - HOSP BLDG | 113022 REAL REC - 2022 | 73.08 | 16.69 CR | |
| 2230 - HOSP BLDG | 113023 REAL REC - 2023 | 65.45 | 54.96 CR | |
| 2230 - HOSP BLDG | 113024 REAL REC - 2024 | 0.00 | 240.62 | 240.62 |
| 2230 - HOSP BLDG | 115024 PERS REC - 2024 | 10.06 | 10.06 CR | |
| 2230 - HOSP BLDG | 115025 PERS REC - 2025 | 0.00 | 28.39 | 28.39 |
| 2230 - HOSP BLDG | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 5364.80 | 5364.80 |
| 2230 - HOSP BLDG | 223100 DEFERRED REV REAL | 138.65 | 168.88 | 307.53 |
| 2230 - HOSP BLDG | 223200 DEFERRED REV PERS | 10.06 | 18.33 | 28.39 |
| 2230 - HOSP BLDG | 223700 DEFERRED REV MH | 35.01 | 96.80 | 131.81 |
| 2230 - HOSP BLDG | 223800 DEFERRED REV OTHER | 0.00 | 5364.80 | 5364.80 |
| 2230 - HOSP BLDG | 271000 UNRESERVED FUND BALANCE | 2389758.97 | 1112128.67 | 3501887.64 |
| 2237 - DAHL SPECIAL LEVY | 101000 CASH | 149496.73 | 149370.26 CR | |
| 2237 - DAHL SPECIAL LEVY | 111015 MH TAX REC - 2015 | 0.06 | 0.06 CR | |
| 2237 - DAHL SPECIAL LEVY | 111016 MH TAX REC - 2016 | 0.03 | 0.03 CR | |
| 2237 - DAHL SPECIAL LEVY | 111017 MH TAX REC - 2017 | 0.04 | 0.04 CR | |
| 2237 - DAHL SPECIAL LEVY | 111018 MH TAX REC - 2018 | 0.03 | 0.03 CR | |
| 2237 - DAHL SPECIAL LEVY | 111019 MH TAX REC - 2019 | 0.04 | 0.04 CR | |
| 2237 - DAHL SPECIAL LEVY | 111024 MH TAX REC - 2024 | 42.25 | 42.25 CR | |
| 2237 - DAHL SPECIAL LEVY | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2237 - DAHL SPECIAL LEVY | 113020 REAL REC - 2020 | 0.02 | 0.00 | 0.02 |
| 2237 - DAHL SPECIAL LEVY | 113021 REAL REC - 2021 | 0.02 | 0.00 | 0.02 |
| 2237 - DAHL SPECIAL LEVY | 113022 REAL REC - 2022 | 22.98 | 5.25 CR | |
| 2237 - DAHL SPECIAL LEVY | 113023 REAL REC - 2023 | 79.61 | 66.85 CR | |
| 2237 - DAHL SPECIAL LEVY | 115024 PERS REC - 2024 | 12.23 | 12.23 CR | |
| 2237 - DAHL SPECIAL LEVY | 223100 DEFERRED REV REAL | 102.64 | 72.11 DB | |
| 2237 - DAHL SPECIAL LEVY | 223200 DEFERRED REV PERS | 12.23 | 12.23 DB | |
| 2237 - DAHL SPECIAL LEVY | 223700 DEFERRED REV MH | 42.45 | 42.45 DB | |
| 2237 - DAHL SPECIAL LEVY | 271000 UNRESERVED FUND BALANCE | 149496.73 | 149370.26 DB | |
| 2245 - CONSERVATION DISTRICT | 101000 CASH | 48970.62 | 41960.25 CR | |
| 2245 - CONSERVATION DISTRICT | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2245 - CONSERVATION DISTRICT | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2245 - CONSERVATION DISTRICT | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2245 - CONSERVATION DISTRICT | 113022 REAL REC - 2022 | 13.61 | 3.11 CR | |
| 2245 - CONSERVATION DISTRICT | 113023 REAL REC - 2023 | 44.25 | 37.16 CR | |
| 2245 - CONSERVATION DISTRICT | 113024 REAL REC - 2024 | 0.00 | 34.42 | 34.42 |

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| 2245 - CONSERVATION DISTRICT | 223100 DEFERRED REV REAL | 57.89 | 5.86 DB | |
| 2245 - CONSERVATION DISTRICT | 271000 UNRESERVED FUND BALANCE | 48609.62 | 41599.25 DB | |
| 2260 - EMER DISASTER | 101000 CASH | 323.27 | 0.00 | 323.27 |
| 2260 - EMER DISASTER | 271000 UNRESERVED FUND BALANCE | 323.27 | 0.00 | 323.27 |
| 2280 - SENIOR CITIZENS | 101000 CASH | 157789.03 | 5328.31 | 163117.34 |
| 2280 - SENIOR CITIZENS | 111015 MH TAX REC - 2015 | 0.01 | 0.01 CR | |
| 2280 - SENIOR CITIZENS | 111016 MH TAX REC - 2016 | 0.01 | 0.01 CR | |
| 2280 - SENIOR CITIZENS | 111018 MH TAX REC - 2018 | 0.01 | 0.01 CR | |
| 2280 - SENIOR CITIZENS | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2280 - SENIOR CITIZENS | 111024 MH TAX REC - 2024 | 10.50 | 10.50 CR | |
| 2280 - SENIOR CITIZENS | 111025 MH TAX REC - 2025 | 0.00 | 7.52 | 7.52 |
| 2280 - SENIOR CITIZENS | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2280 - SENIOR CITIZENS | 113022 REAL REC - 2022 | 4.64 | 1.06 CR | |
| 2280 - SENIOR CITIZENS | 113023 REAL REC - 2023 | 19.78 | 16.61 CR | |
| 2280 - SENIOR CITIZENS | 113024 REAL REC - 2024 | 0.00 | 13.75 | 13.75 |
| 2280 - SENIOR CITIZENS | 115024 PERS REC - 2024 | 3.05 | 3.05 CR | |
| 2280 - SENIOR CITIZENS | 115025 PERS REC - 2025 | 0.00 | 1.62 | 1.62 |
| 2280 - SENIOR CITIZENS | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 306.45 | 306.45 |
| 2280 - SENIOR CITIZENS | 206120 Accrued Payroll | 937.00 | 128.34 | 1065.34 |
| 2280 - SENIOR CITIZENS | 223100 DEFERRED REV REAL | 24.43 | 3.93 DB | |
| 2280 - SENIOR CITIZENS | 223200 DEFERRED REV PERS | 3.05 | 1.43 DB | |
| 2280 - SENIOR CITIZENS | 223700 DEFERRED REV MH | 10.55 | 3.03 DB | |
| 2280 - SENIOR CITIZENS | 223800 DEFERRED REV OTHER | 0.00 | 306.45 | 306.45 |
| 2280 - SENIOR CITIZENS | 271000 UNRESERVED FUND BALANCE | 156852.03 | 5199.97 | 162052.00 |
| 2281 - SENIOR TRANSPORTATION | 101000 CASH | 0.00 | 136151.01 | 136151.01 |
| 2281 - SENIOR TRANSPORTATION | 206120 Accrued Payroll | 789.00 | 789.00 DB | |
| 2281 - SENIOR TRANSPORTATION | 271000 UNRESERVED FUND BALANCE | 789.00 DB | 136940.01 | 136151.01 |
| 2282 - FOOD BANK | 101000 CASH | 18529.60 | 2475.38 | 21004.98 |
| 2282 - FOOD BANK | 271000 UNRESERVED FUND BALANCE | 18529.60 | 2475.38 | 21004.98 |
| 2290 - EXTENSION SERVICE | 101000 CASH | 57574.41 | 84941.48 | 142515.89 |
| 2290 - EXTENSION SERVICE | 111015 MH TAX REC - 2015 | 0.02 | 0.02 CR | |
| 2290 - EXTENSION SERVICE | 111016 MH TAX REC - 2016 | 0.01 | 0.01 CR | |
| 2290 - EXTENSION SERVICE | 111017 MH TAX REC - 2017 | 0.01 | 0.01 CR | |
| 2290 - EXTENSION SERVICE | 111018 MH TAX REC - 2018 | 0.01 | 0.01 CR | |
| 2290 - EXTENSION SERVICE | 111019 MH TAX REC - 2019 | 0.01 | 0.01 CR | |
| 2290 - EXTENSION SERVICE | 111024 MH TAX REC - 2024 | 7.50 | 7.50 CR | |
| 2290 - EXTENSION SERVICE | 111025 MH TAX REC - 2025 | 0.00 | 17.38 | 17.38 |
| 2290 - EXTENSION SERVICE | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2290 - EXTENSION SERVICE | 113022 REAL REC - 2022 | 3.23 | 0.74 CR | |
| 2290 - EXTENSION SERVICE | 113023 REAL REC - 2023 | 14.17 | 11.90 CR | |
| 2290 - EXTENSION SERVICE | 113024 REAL REC - 2024 | 0.00 | 31.73 | 31.73 |
| 2290 - EXTENSION SERVICE | 115024 PERS REC - 2024 | 2.17 | 2.17 CR | |
| 2290 - EXTENSION SERVICE | 115025 PERS REC - 2025 | 0.00 | 3.75 | 3.75 |
| 2290 - EXTENSION SERVICE | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 707.49 | 707.49 |
| 2290 - EXTENSION SERVICE | 206120 Accrued Payroll | 0.00 | 1107.77 | 1107.77 |
| 2290 - EXTENSION SERVICE | 223100 DEFERRED REV REAL | 17.41 | 19.09 | 36.50 |
| 2290 - EXTENSION SERVICE | 223200 DEFERRED REV PERS | 2.17 | 1.58 | 3.75 |
| 2290 - EXTENSION SERVICE | 223700 DEFERRED REV MH | 7.56 | 9.82 | 17.38 |
| 2290 - EXTENSION SERVICE | 223800 DEFERRED REV OTHER | 0.00 | 707.49 | 707.49 |
| 2290 - EXTENSION SERVICE | 271000 UNRESERVED FUND BALANCE | 57574.41 | 83833.71 | 141408.12 |
| 2300 - PUBLIC SAFETY | 101000 CASH | 914579.56 | 574374.45 | 1488954.01 |
| 2300 - PUBLIC SAFETY | 111015 MH TAX REC - 2015 | 0.08 | 0.08 CR | |
| 2300 - PUBLIC SAFETY | 111016 MH TAX REC - 2016 | 0.06 | 0.06 CR | |
| 2300 - PUBLIC SAFETY | 111017 MH TAX REC - 2017 | 0.09 | 0.09 CR | |
| 2300 - PUBLIC SAFETY | 111018 MH TAX REC - 2018 | 0.07 | 0.07 CR | |
| 2300 - PUBLIC SAFETY | 111019 MH TAX REC - 2019 | 0.12 | 0.12 CR | |
| 2300 - PUBLIC SAFETY | 111024 MH TAX REC - 2024 | 92.82 | 92.82 CR | |
| 2300 - PUBLIC SAFETY | 111025 MH TAX REC - 2025 | 0.00 | 117.40 | 117.40 |
| 2300 - PUBLIC SAFETY | 113019 REAL REC - 2019 | 0.05 | 0.05 CR | |
| 2300 - PUBLIC SAFETY | 113020 REAL REC - 2020 | 0.03 | 0.00 | 0.03 |
| 2300 - PUBLIC SAFETY | 113021 REAL REC - 2021 | 0.04 | 0.00 | 0.04 |
| 2300 - PUBLIC SAFETY | 113022 REAL REC - 2022 | 34.29 | 7.83 CR | |
| 2300 - PUBLIC SAFETY | 113023 REAL REC - 2023 | 174.97 | 146.93 CR | |
| 2300 - PUBLIC SAFETY | 113024 REAL REC - 2024 | 0.00 | 214.32 | 214.32 |
| 2300 - PUBLIC SAFETY | 115024 PERS REC - 2024 | 26.89 | 26.89 CR | |
| 2300 - PUBLIC SAFETY | 115025 PERS REC - 2025 | 0.00 | 25.29 | 25.29 |
| 2300 - PUBLIC SAFETY | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 4778.38 | 4778.38 |
| 2300 - PUBLIC SAFETY | 206120 Accrued Payroll | 10995.00 | 4136.93 DB | |
| 2300 - PUBLIC SAFETY | 223100 DEFERRED REV REAL | 209.38 | 59.51 | 268.89 |
| 2300 - PUBLIC SAFETY | 223200 DEFERRED REV PERS | 26.89 | 1.60 DB | |
| 2300 - PUBLIC SAFETY | 223700 DEFERRED REV MH | 93.24 | 24.16 | 117.40 |
| 2300 - PUBLIC SAFETY | 223800 DEFERRED REV OTHER | 0.00 | 4778.38 | 4778.38 |
| 2300 - PUBLIC SAFETY | 271000 UNRESERVED FUND BALANCE | 903584.56 | 578511.38 | 1482095.94 |
| 2301 - SEVERITY | 101000 CASH | 236086.17 | 13004.07 CR | |
| 2301 - SEVERITY | 206120 Accrued Payroll | 55.00 | 55.00 DB | |
| 2301 - SEVERITY | 271000 UNRESERVED FUND BALANCE | 236031.17 | 12949.07 DB | |
| 2320 - CAMP NEEDMORE | 101000 CASH | 0.00 | 91499.10 | 91499.10 |
| 2320 - CAMP NEEDMORE | 206120 Accrued Payroll | 301.00 | 301.00 DB | |
| 2320 - CAMP NEEDMORE | 271000 UNRESERVED FUND BALANCE | 301.00 DB | 91800.10 | 91499.10 |
| 2360 - MUSEUM | 101000 CASH | 456692.12 | 235659.19 CR | |

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| 2360 - MUSEUM | 111015 MH TAX REC - 2015 | 0.03 | 0.03 CR | |
| 2360 - MUSEUM | 111016 MH TAX REC - 2016 | 0.02 | 0.02 CR | |
| 2360 - MUSEUM | 111017 MH TAX REC - 2017 | 0.02 | 0.02 CR | |
| 2360 - MUSEUM | 111018 MH TAX REC - 2018 | 0.03 | 0.03 CR | |
| 2360 - MUSEUM | 111019 MH TAX REC - 2019 | 0.05 | 0.05 CR | |
| 2360 - MUSEUM | 111024 MH TAX REC - 2024 | 81.13 | 81.13 CR | |
| 2360 - MUSEUM | 111025 MH TAX REC - 2025 | 0.00 | 23.71 | 23.71 |
| 2360 - MUSEUM | 113019 REAL REC - 2019 | 0.05 | 0.05 CR | |
| 2360 - MUSEUM | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2360 - MUSEUM | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2360 - MUSEUM | 113022 REAL REC - 2022 | 10.91 | 2.49 CR | |
| 2360 - MUSEUM | 113023 REAL REC - 2023 | 152.93 | 128.42 CR | |
| 2360 - MUSEUM | 113024 REAL REC - 2024 | 0.00 | 43.27 | 43.27 |
| 2360 - MUSEUM | 115024 PERS REC - 2024 | 23.49 | 23.49 CR | |
| 2360 - MUSEUM | 115025 PERS REC - 2025 | 0.00 | 5.11 | 5.11 |
| 2360 - MUSEUM | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 964.75 | 964.75 |
| 2360 - MUSEUM | 206120 Accrued Payroll | 3745.00 | 463.92 | 4208.92 |
| 2360 - MUSEUM | 223100 DEFERRED REV REAL | 163.91 | 87.69 DB | |
| 2360 - MUSEUM | 223200 DEFERRED REV PERS | 23.49 | 18.38 DB | |
| 2360 - MUSEUM | 223700 DEFERRED REV MH | 81.28 | 57.57 DB | |
| 2360 - MUSEUM | 223800 DEFERRED REV OTHER | 0.00 | 964.75 | 964.75 |
| 2360 - MUSEUM | 271000 UNRESERVED FUND BALANCE | 452947.12 | 236123.11 DB | |
| 2370 - GRP HLTH INS | 101000 CASH | 74461.35 | 205956.49 | 280417.84 |
| 2370 - GRP HLTH INS | 111015 MH TAX REC - 2015 | 0.03 | 0.03 CR | |
| 2370 - GRP HLTH INS | 111016 MH TAX REC - 2016 | 0.04 | 0.04 CR | |
| 2370 - GRP HLTH INS | 111017 MH TAX REC - 2017 | 0.03 | 0.03 CR | |
| 2370 - GRP HLTH INS | 111018 MH TAX REC - 2018 | 0.06 | 0.06 CR | |
| 2370 - GRP HLTH INS | 111019 MH TAX REC - 2019 | 0.04 | 0.04 CR | |
| 2370 - GRP HLTH INS | 111024 MH TAX REC - 2024 | 68.96 | 68.96 CR | |
| 2370 - GRP HLTH INS | 111025 MH TAX REC - 2025 | 0.00 | 75.76 | 75.76 |
| 2370 - GRP HLTH INS | 113019 REAL REC - 2019 | 0.03 | 0.03 CR | |
| 2370 - GRP HLTH INS | 113020 REAL REC - 2020 | 0.03 | 0.00 | 0.03 |
| 2370 - GRP HLTH INS | 113021 REAL REC - 2021 | 0.02 | 0.00 | 0.02 |
| 2370 - GRP HLTH INS | 113022 REAL REC - 2022 | 28.36 | 6.48 CR | |
| 2370 - GRP HLTH INS | 113023 REAL REC - 2023 | 130.00 | 109.17 CR | |
| 2370 - GRP HLTH INS | 113024 REAL REC - 2024 | 0.00 | 138.29 | 138.29 |
| 2370 - GRP HLTH INS | 115024 PERS REC - 2024 | 19.96 | 19.96 CR | |
| 2370 - GRP HLTH INS | 115025 PERS REC - 2025 | 0.00 | 16.31 | 16.31 |
| 2370 - GRP HLTH INS | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 3083.42 | 3083.42 |
| 2370 - GRP HLTH INS | 223100 DEFERRED REV REAL | 158.44 | 22.61 | 181.05 |
| 2370 - GRP HLTH INS | 223200 DEFERRED REV PERS | 19.96 | 3.65 DB | |
| 2370 - GRP HLTH INS | 223700 DEFERRED REV MH | 69.16 | 6.60 | 75.76 |
| 2370 - GRP HLTH INS | 223800 DEFERRED REV OTHER | 0.00 | 3083.42 | 3083.42 |
| 2370 - GRP HLTH INS | 271000 UNRESERVED FUND BALANCE | 74461.35 | 205956.49 | 280417.84 |
| 2371 - RETIREMENT | 101000 CASH | 174553.53 | 45522.94 CR | |
| 2371 - RETIREMENT | 111015 MH TAX REC - 2015 | 0.01 | 0.01 CR | |
| 2371 - RETIREMENT | 111016 MH TAX REC - 2016 | 0.01 | 0.01 CR | |
| 2371 - RETIREMENT | 111017 MH TAX REC - 2017 | 0.02 | 0.02 CR | |
| 2371 - RETIREMENT | 111018 MH TAX REC - 2018 | 0.01 | 0.01 CR | |
| 2371 - RETIREMENT | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2371 - RETIREMENT | 111024 MH TAX REC - 2024 | 46.52 | 46.52 CR | |
| 2371 - RETIREMENT | 111025 MH TAX REC - 2025 | 0.00 | 23.71 | 23.71 |
| 2371 - RETIREMENT | 113019 REAL REC - 2019 | 0.01 | 0.01 CR | |
| 2371 - RETIREMENT | 113020 REAL REC - 2020 | 0.02 | 0.00 | 0.02 |
| 2371 - RETIREMENT | 113021 REAL REC - 2021 | 0.01 | 0.00 | 0.01 |
| 2371 - RETIREMENT | 113022 REAL REC - 2022 | 12.59 | 2.87 CR | |
| 2371 - RETIREMENT | 113023 REAL REC - 2023 | 87.71 | 73.65 CR | |
| 2371 - RETIREMENT | 113024 REAL REC - 2024 | 0.00 | 43.27 | 43.27 |
| 2371 - RETIREMENT | 115024 PERS REC - 2024 | 13.47 | 13.47 CR | |
| 2371 - RETIREMENT | 115025 PERS REC - 2025 | 0.00 | 5.11 | 5.11 |
| 2371 - RETIREMENT | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 964.75 | 964.75 |
| 2371 - RETIREMENT | 223100 DEFERRED REV REAL | 100.34 | 33.26 DB | |
| 2371 - RETIREMENT | 223200 DEFERRED REV PERS | 13.47 | 8.36 DB | |
| 2371 - RETIREMENT | 223700 DEFERRED REV MH | 46.59 | 22.88 DB | |
| 2371 - RETIREMENT | 223800 DEFERRED REV OTHER | 0.00 | 964.75 | 964.75 |
| 2371 - RETIREMENT | 271000 UNRESERVED FUND BALANCE | 174553.53 | 45522.94 DB | |
| 2384 - OPIOID SETTLEMENT | 101000 CASH | 0.00 | 235.56 | 235.56 |
| 2384 - OPIOID SETTLEMENT | 271000 UNRESERVED FUND BALANCE | 0.00 | 235.56 | 235.56 |
| 2388 - SHERIFF'S U & W | 101000 CASH | 110.15 | 0.00 | 110.15 |
| 2388 - SHERIFF'S U & W | 271000 UNRESERVED FUND BALANCE | 110.15 | 0.00 | 110.15 |
| 2390 - LIABILITY INSURANCE | 101000 CASH | 173321.56 | 70866.60 CR | |
| 2390 - LIABILITY INSURANCE | 111015 MH TAX REC - 2015 | 0.03 | 0.03 CR | |
| 2390 - LIABILITY INSURANCE | 111016 MH TAX REC - 2016 | 0.02 | 0.02 CR | |
| 2390 - LIABILITY INSURANCE | 111017 MH TAX REC - 2017 | 0.02 | 0.02 CR | |
| 2390 - LIABILITY INSURANCE | 111018 MH TAX REC - 2018 | 0.02 | 0.02 CR | |
| 2390 - LIABILITY INSURANCE | 111019 MH TAX REC - 2019 | 0.02 | 0.02 CR | |
| 2390 - LIABILITY INSURANCE | 111024 MH TAX REC - 2024 | 25.05 | 25.05 CR | |
| 2390 - LIABILITY INSURANCE | 111025 MH TAX REC - 2025 | 0.00 | 23.50 | 23.50 |
| 2390 - LIABILITY INSURANCE | 113019 REAL REC - 2019 | 0.02 | 0.02 CR | |
| 2390 - LIABILITY INSURANCE | 113020 REAL REC - 2020 | 0.01 | 0.00 | 0.01 |
| 2390 - LIABILITY INSURANCE | 113022 REAL REC - 2022 | 22.17 | 5.06 CR | |

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| 2390 - LIABILITY INSURANCE | 113023 REAL REC - 2023 | 47.23 | 39.66 CR | |
| 2390 - LIABILITY INSURANCE | 113024 REAL REC - 2024 | 0.00 | 42.92 | 42.92 |
| 2390 - LIABILITY INSURANCE | 115024 PERS REC - 2024 | 7.25 | 7.25 CR | |
| 2390 - LIABILITY INSURANCE | 115025 PERS REC - 2025 | 0.00 | 5.07 | 5.07 |
| 2390 - LIABILITY INSURANCE | 117024 CENTRALLY ASSESSED - 2024 | 0.00 | 957.18 | 957.18 |
| 2390 - LIABILITY INSURANCE | 223100 DEFERRED REV REAL | 69.43 | 1.82 DB | |
| 2390 - LIABILITY INSURANCE | 223200 DEFERRED REV PERS | 7.25 | 2.18 DB | |
| 2390 - LIABILITY INSURANCE | 223700 DEFERRED REV MH | 25.16 | 1.66 DB | |
| 2390 - LIABILITY INSURANCE | 223800 DEFERRED REV OTHER | 0.00 | 957.18 | 957.18 |
| 2390 - LIABILITY INSURANCE | 271000 UNRESERVED FUND BALANCE | 173321.56 | 70866.60 DB | |
| 2392 - CDBG | 101000 CASH | 0.00 | 30000.00 | 30000.00 |
| 2392 - CDBG | 271000 UNRESERVED FUND BALANCE | 0.00 | 30000.00 | 30000.00 |
| 2398 - PASSPORT LOCAL | 101000 CASH | 2129.44 | 0.00 | 2129.44 |
| 2398 - PASSPORT LOCAL | 271000 UNRESERVED FUND BALANCE | 2129.44 | 0.00 | 2129.44 |
| 2430 - JUNK VEHICLE | 101000 CASH | 9927.71 | 0.00 | 9927.71 |
| 2430 - JUNK VEHICLE | 271000 UNRESERVED FUND BALANCE | 9927.71 | 0.00 | 9927.71 |
| 2440 - LAND PLANNING | 101000 CASH | 7807.91 | 12569.27 | 20377.18 |
| 2440 - LAND PLANNING | 271000 UNRESERVED FUND BALANCE | 7807.91 | 12569.27 | 20377.18 |
| 2720 - P.I.L.T. | 101000 CASH | 1307808.81 | 198440.00 | 1506248.81 |
| 2720 - P.I.L.T. | 271000 UNRESERVED FUND BALANCE | 1307808.81 | 198440.00 | 1506248.81 |
| 2821 - BARSAA | 101000 CASH | 202662.51 | 0.00 | 202662.51 |
| 2821 - BARSAA | 271000 UNRESERVED FUND BALANCE | 202662.51 | 0.00 | 202662.51 |
| 2840 - WEED GRANT | 101000 CASH | 94972.22 | 82501.75 CR | |
| 2840 - WEED GRANT | 271000 UNRESERVED FUND BALANCE | 94972.22 | 82501.75 DB | |
| 2859 - COUNTY LAND INFORMATION | 101000 CASH | 10046.50 | 721.00 | 10767.50 |
| 2859 - COUNTY LAND INFORMATION | 271000 UNRESERVED FUND BALANCE | 10046.50 | 721.00 | 10767.50 |
| 2894 - ST ALLOCATED FED MINERAL RY | 101000 CASH | 0.00 | 3836.25 | 3836.25 |
| 2894 - ST ALLOCATED FED MINERAL RY | 271000 UNRESERVED FUND BALANCE | 0.00 | 3836.25 | 3836.25 |
| 2902 - FOREST RESERVE TITLE III PROJECTS | 101000 CASH | 34479.24 | 0.00 | 34479.24 |
| 2902 - FOREST RESERVE TITLE III PROJECTS | 271000 UNRESERVED FUND BALANCE | 34479.24 | 0.00 | 34479.24 |
| 2928 - HAZARDOUS FUELS REDUCTION GRANT | 101000 CASH | 12484.85 | 0.00 | 12484.85 |
| 2928 - HAZARDOUS FUELS REDUCTION GRANT | 271000 UNRESERVED FUND BALANCE | 12484.85 | 0.00 | 12484.85 |
| 2970 - COUNTY HEALTH | 101000 CASH | 67819.46 | 20711.44 CR | |
| 2970 - COUNTY HEALTH | 206120 Accrued Payroll | 2702.00 | 93.31 DB | |
| 2970 - COUNTY HEALTH | 271000 UNRESERVED FUND BALANCE | 65117.46 | 20618.13 DB | |
| 2971 - WIC | 101000 CASH | 4624.33 | 7303.37 | 11927.70 |
| 2971 - WIC | 271000 UNRESERVED FUND BALANCE | 4624.33 | 7303.37 | 11927.70 |
| 2973 - MCH | 101000 CASH | 3835.02 | 3413.56 | 7248.58 |
| 2973 - MCH | 271000 UNRESERVED FUND BALANCE | 3835.02 | 3413.56 | 7248.58 |
| 2978 - TOBACCO GRANT | 101000 CASH | 12157.10 | 11475.05 | 23632.15 |
| 2978 - TOBACCO GRANT | 271000 UNRESERVED FUND BALANCE | 12157.10 | 11475.05 | 23632.15 |
| 2989 - PHEP GRANT | 101000 CASH | 6845.00 | 6845.00 CR | |
| 2989 - PHEP GRANT | 271000 UNRESERVED FUND BALANCE | 6845.00 | 6845.00 DB | |
| 2991 - ARPA | 101000 CASH | 159699.74 | 159699.74 CR | |
| 2991 - ARPA | 271000 UNRESERVED FUND BALANCE | 159699.74 | 159699.74 DB | |
| 2992 - LATCF | 101000 CASH | 557683.00 | 67780.62 CR | |
| 2992 - LATCF | 271000 UNRESERVED FUND BALANCE | 557683.00 | 67780.62 DB | |
| 3000 - DAHL DEBT SERVICE | 101000 CASH | 233401.91 | 96935.01 | 330336.92 |
| 3000 - DAHL DEBT SERVICE | 111024 MH TAX REC - 2024 | 157.36 | 157.36 CR | |
| 3000 - DAHL DEBT SERVICE | 113019 REAL REC - 2019 | 0.14 | 0.14 CR | |
| 3000 - DAHL DEBT SERVICE | 113020 REAL REC - 2020 | 0.12 | 0.00 | 0.12 |
| 3000 - DAHL DEBT SERVICE | 113021 REAL REC - 2021 | 0.12 | 0.00 | 0.12 |
| 3000 - DAHL DEBT SERVICE | 113022 REAL REC - 2022 | 111.48 | 25.46 CR | |
| 3000 - DAHL DEBT SERVICE | 113023 REAL REC - 2023 | 296.65 | 249.10 CR | |
| 3000 - DAHL DEBT SERVICE | 115024 PERS REC - 2024 | 45.57 | 45.57 CR | |
| 3000 - DAHL DEBT SERVICE | 223100 DEFERRED REV REAL | 408.51 | 274.70 DB | |
| 3000 - DAHL DEBT SERVICE | 223200 DEFERRED REV PERS | 45.57 | 45.57 DB | |
| 3000 - DAHL DEBT SERVICE | 223700 DEFERRED REV MH | 157.36 | 157.36 DB | |
| 3000 - DAHL DEBT SERVICE | 271000 UNRESERVED FUND BALANCE | 233401.91 | 96935.01 | 330336.92 |
| 4000 - CAPITAL IMPROVEMENTS | 101000 CASH | 427159.29 | 16373.53 | 443532.82 |
| 4000 - CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 11083.61 CR | 9189.18 | 1894.43 |
| 4000 - CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 416075.68 | 25562.71 | 441638.39 |
| 4001 - ROAD CAP IMPROVEMENTS | 101000 CASH | 801861.21 | 478853.60 | 1280714.81 |
| 4001 - ROAD CAP IMPROVEMENTS | 106000 FMV ACCOUNT | 20788.84 CR | 15318.62 | 5470.22 |
| 4001 - ROAD CAP IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 781072.37 | 494172.22 | 1275244.59 |
| 4002 - BRIDGE CAPITAL IMPROVEMENTS | 101000 CASH | 426440.36 | 16345.98 | 442786.34 |
| 4002 - BRIDGE CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 11064.96 CR | 9173.72 | 1891.24 |
| 4002 - BRIDGE CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 415375.40 | 25519.70 | 440895.10 |
| 4003 - WEED CAPITAL IMPROVEMENTS | 101000 CASH | 421952.94 | 47210.56 | 469163.50 |
| 4003 - WEED CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 10948.52 CR | 8944.62 | 2003.90 |
| 4003 - WEED CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 411004.42 | 56155.18 | 467159.60 |
| 4004 - FAIR CAPITAL IMPROVEMENTS | 101000 CASH | 332591.20 | 12748.62 | 345339.82 |
| 4004 - FAIR CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 8629.83 CR | 7154.81 | 1475.02 |
| 4004 - FAIR CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 323961.37 | 19903.43 | 343864.80 |
| 4005 - HOSPITAL CAPITAL IMPROVEMENTS | 101000 CASH | 608683.65 | 23331.59 | 632015.24 |
| 4005 - HOSPITAL CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 15793.67 CR | 13094.19 | 2699.48 |
| 4005 - HOSPITAL CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 592889.98 | 36425.78 | 629315.76 |
| 4006 - PUBLIC SAFETY CAPITAL IMPROVEMENTS | 101000 CASH | 960953.70 | 36834.53 | 997788.23 |
| 4006 - PUBLIC SAFETY CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 24934.11 CR | 20672.33 | 4261.78 |
| 4006 - PUBLIC SAFETY CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 936019.59 | 57506.86 | 993526.45 |
| 4007 - MUSEUM CAPITAL IMPROVEMENTS | 101000 CASH | 533050.48 | 20432.49 | 553482.97 |

| | | | | |
|---------------------------------------|--------------------------------------|---------------|---------------|-------------|
| 4007 - MUSEUM CAPITAL IMPROVEMENTS | 106000 FMV ACCOUNT | 13831.20 CR | 11467.15 | 2364.05 |
| 4007 - MUSEUM CAPITAL IMPROVEMENTS | 271000 UNRESERVED FUND BALANCE | 519219.28 | 31899.64 | 551118.92 |
| 4101 - DMHC CONSTRUCTION | 101000 CASH | 1358708.11 | 1358708.11 CR | |
| 4101 - DMHC CONSTRUCTION | 271000 UNRESERVED FUND BALANCE | 1358708.11 | 1358708.11 DB | |
| 7160 - CLK DIST COURT | 101000 CASH | 152.00 | 69.00 CR | |
| 7160 - CLK DIST COURT | 211000 INTERFUND PAYABLE | 152.00 | 69.00 DB | |
| 7170 - PARTIAL TAX PAYMENTS | 101000 CASH | 1078.52 | 0.81 | 1079.33 |
| 7170 - PARTIAL TAX PAYMENTS | 221001 TAX COLL BRANTLEY | 10.00 | 5.00 DB | |
| 7170 - PARTIAL TAX PAYMENTS | 221009 TAX COLL HEDGES O | 0.00 | 964.33 | 964.33 |
| 7170 - PARTIAL TAX PAYMENTS | 221014 TAX COLL DEFORD | 6.50 | 6.50 DB | |
| 7170 - PARTIAL TAX PAYMENTS | 221019 TAX COLL KUNTZ KELLNER | 1068.52 | 1068.52 DB | |
| 7170 - PARTIAL TAX PAYMENTS | 221020 TAX COLL MILLS | 6.50 DB | 6.50 | 0.00 |
| 7170 - PARTIAL TAX PAYMENTS | 221023 TAX COLL LINDE GAS | 0.00 | 10.00 | 10.00 |
| 7170 - PARTIAL TAX PAYMENTS | 221024 TAX COL - JEFF GOODE | 0.00 | 100.00 | 100.00 |
| 7201 - EK TV | 101000 CASH | 15314.03 | 4023.62 | 19337.65 |
| 7201 - EK TV | 101100 INVESTED CASH | 25000.00 | 0.00 | 25000.00 |
| 7201 - EK TV | 111024 MH TAX REC - 2024 | 120.00 | 120.00 CR | |
| 7201 - EK TV | 111025 MH TAX REC - 2025 | 0.00 | 180.00 | 180.00 |
| 7201 - EK TV | 113022 REAL REC - 2022 | 75.00 | 30.00 CR | |
| 7201 - EK TV | 113023 REAL REC - 2023 | 30.00 | 15.00 CR | |
| 7201 - EK TV | 113024 REAL REC - 2024 | 0.00 | 150.00 | 150.00 |
| 7201 - EK TV | 212100 DUE TO SPEC DISTRICTS | 40314.03 | 4023.62 | 44337.65 |
| 7201 - EK TV | 223100 DEFERRED REV REAL | 105.00 | 105.00 | 210.00 |
| 7201 - EK TV | 223700 DEFERRED REV MH | 120.00 | 60.00 | 180.00 |
| 7202 - P'RIVER TV DIST | 101000 CASH | 0.00 | 336.00 | 336.00 |
| 7202 - P'RIVER TV DIST | 111024 MH TAX REC - 2024 | 48.00 | 48.00 CR | |
| 7202 - P'RIVER TV DIST | 212100 DUE TO SPEC DISTRICTS | 0.00 | 336.00 | 336.00 |
| 7202 - P'RIVER TV DIST | 223700 DEFERRED REV MH | 48.00 | 48.00 DB | |
| 7400 - TRP FEE | 101000 CASH | 50.03 | 50.03 CR | |
| 7400 - TRP FEE | 212200 DUE TO STATE | 50.03 | 50.03 DB | |
| 7401 - MV REG FEES | 101000 CASH | 23156.28 | 961.38 | 24117.66 |
| 7401 - MV REG FEES | 212200 DUE TO STATE | 23156.28 | 961.38 | 24117.66 |
| 7451 - JP FINES/FOREIT | 101000 CASH | 50.00 | 50.00 CR | |
| 7451 - JP FINES/FOREIT | 212200 DUE TO STATE | 50.00 | 50.00 DB | |
| 7458 - COURT TECH SUR | 101000 CASH | 60.00 | 15.00 CR | |
| 7458 - COURT TECH SUR | 212200 DUE TO STATE | 60.00 | 15.00 DB | |
| 7461 - CLK COURT FEE | 101000 CASH | 90.00 | 366.00 | 456.00 |
| 7461 - CLK COURT FEE | 212200 DUE TO STATE | 90.00 | 366.00 | 456.00 |
| 7464 - PET FOR DISSOLUTION | 101000 CASH | 0.00 | 170.00 | 170.00 |
| 7464 - PET FOR DISSOLUTION | 212200 DUE TO STATE | 0.00 | 170.00 | 170.00 |
| 7467 - CRIMINAL CONVICTIONS SURCHARGE | 101000 CASH | 87.50 | 87.50 CR | |
| 7467 - CRIMINAL CONVICTIONS SURCHARGE | 212200 DUE TO STATE | 87.50 | 87.50 DB | |
| 7468 - MARRIAGE LICENSE | 101000 CASH | 13.00 | 13.00 | 26.00 |
| 7468 - MARRIAGE LICENSE | 212200 DUE TO STATE | 13.00 | 13.00 | 26.00 |
| 9000 - GEN PA | 181000 LAND | 170950.00 | 0.00 | 170950.00 |
| 9000 - GEN PA | 182000 BUILDINGS | 5834060.07 | 0.00 | 5834060.07 |
| 9000 - GEN PA | 182100 ALLOW FOR DEPREC-BUILDINGS | 1037879.24 CR | 0.00 | 1037879.24 |
| 9000 - GEN PA | 184000 IMP OTHER | 7006522.53 | 0.00 | 7006522.53 |
| 9000 - GEN PA | 184100 ALLOW FOR DEPREC-IMPROV OTHER | 1863417.44 CR | 0.00 | 1863417.44 |
| 9000 - GEN PA | 186000 MACH & EQUIP | 7854439.01 | 0.00 | 7854439.01 |
| 9000 - GEN PA | 186100 ALLOW FOR DEPREC-MACH & EQUIP | 4868919.55 CR | 0.00 | 4868919.55 |
| 9000 - GEN PA | 188000 CONST WORK IN PROG | 17966641.53 | 0.00 | 17966641.53 |
| 9000 - GEN PA | 271000 UNRESERVED FUND BALANCE | 2369926.87 DB | 0.00 | 2369926.87 |
| 9000 - GEN PA | 280000 INVEST GEN FA | 11158415.69 | 0.00 | 11158415.69 |
| 9000 - GEN PA | 281000 GENERAL FUND | 1005548.63 | 0.00 | 1005548.63 |
| 9000 - GEN PA | 282000 SP REVENUE | 21268359.46 | 0.00 | 21268359.46 |
| 9500 - GEN LONGTERM DEBT | 170000 OTHER DEBITS | 101132.63 | 0.00 | 101132.63 |
| 9500 - GEN LONGTERM DEBT | 174100 AMOUNT TO BE PROVIDED GO DEBT | 15161550.00 | 1263900.00 CR | |
| 9500 - GEN LONGTERM DEBT | 174300 PROVIDED OTHER | 1214631.32 | 0.00 | 1214631.32 |
| 9500 - GEN LONGTERM DEBT | 231125 G.O. BONDS PAYABLE 2025 | 760000.00 | 760000.00 DB | |
| 9500 - GEN LONGTERM DEBT | 231126 G.O. BONDS PAYABLE 2026 | 795000.00 | 0.00 | 795000.00 |
| 9500 - GEN LONGTERM DEBT | 231127 G.O. BONDS PAYABLE 2027 | 835000.00 | 0.00 | 835000.00 |
| 9500 - GEN LONGTERM DEBT | 231128 G.O. BONDS PAYABLE 2028 | 880000.00 | 0.00 | 880000.00 |
| 9500 - GEN LONGTERM DEBT | 231129 G.O. BONDS PAYABEL 2029 | 925000.00 | 0.00 | 925000.00 |
| 9500 - GEN LONGTERM DEBT | 231130 G.O. BONDS PAYABLE 2030 | 960000.00 | 0.00 | 960000.00 |
| 9500 - GEN LONGTERM DEBT | 231131 G.O. BONDS PAYABLE 2031 | 1000000.00 | 0.00 | 1000000.00 |
| 9500 - GEN LONGTERM DEBT | 231132 G.O. BONDS PAYABLE 2032 | 1040000.00 | 0.00 | 1040000.00 |
| 9500 - GEN LONGTERM DEBT | 231133 G.O. BONDS PAYABLE 2033 | 1080000.00 | 0.00 | 1080000.00 |
| 9500 - GEN LONGTERM DEBT | 231134 G.O. BONDS PAYABLE 2034 | 1125000.00 | 0.00 | 1125000.00 |
| 9500 - GEN LONGTERM DEBT | 231135 G.O. BONDS PAYABLE 2035 | 1165000.00 | 0.00 | 1165000.00 |
| 9500 - GEN LONGTERM DEBT | 231136 G.O. BONDS PAYABLE 2036 | 1215000.00 | 0.00 | 1215000.00 |
| 9500 - GEN LONGTERM DEBT | 231500 LONG TERM INTEREST PAYABLE | 3381550.00 | 503900.00 DB | |
| 9500 - GEN LONGTERM DEBT | 237000 Net Pension Liability | 1214631.32 | 0.00 | 1214631.32 |
| 9500 - GEN LONGTERM DEBT | 239000 COMPENSATED ABSENCES | 101132.63 | 0.00 | 101132.63 |

FINANCIAL SECTION

MANAGEMENT'S

DISCUSSION

AND

ANALYSIS

CARTER COUNTY, MONTANA
MANAGEMENT'S DISCUSSION & ANALYSIS
JUNE 30, 2025
Unaudited

In 1999 the Governmental Accounting Standards Board (GASB), issued a new accounting standard that essentially revised the form of governmental entities' financial statements. The County continues to strive to meet each year requirements for meeting the standards requirements and Fiscal Year reporting in 2025 is no different.

The following discussion and analysis of Carter County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2025.

Financial Highlights

- Total Assets of Carter County were \$59,652,119 on June 30, 2025. Of this amount, \$26,298,634 may be used to meet the County's ongoing operational needs; \$33,353,485 was invested in Capital assets on June 30, 2025.
- Carter County's net position increased \$2,719,244 from FY2024 to FY2025. All assets are reported as Governmental Activities.
- The total long-term debt outstanding obligation for the County is \$14,808,633.
- Governmental funds experienced an excess of revenues over expenditures by \$2,688,111 in FY 2025.

Using This Financial Report

This management's discussion and analysis is intended to serve as an introduction to Carter County's financial statements. This annual report consists of financial statements for the County as a whole, with more detailed information for certain funds, and reported as the "Major Funds" for 2025: **General Fund, Public Safety Fund, Road Fund, and Dahl Debt Service Fund.**

Government-Wide Financial Statements

The government-wide financial statements, described below, is intended to provide readers with a broad overview of Carter County's finances, and can be found in the 2025 Carter County Financial and Compliance Report.

The **statement of net position** outlines all of Carter County's assets and liabilities. The difference is reported as net position. The increase or decrease in net position, along with other non-financial factors such as change in tax base and legislative action, can serve as a useful indicator of whether the financial position of Carter County is improving or deteriorating.

The **statement of activities** presents information showing how Carter County's net position changed during the most recent fiscal year. Both the statement of net position and the statement of activities use the accrual basis of accounting, similar to the accounting used by most private sector businesses. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received and paid.

Fund Financial Statements

The fund financial statements give more detailed information about Carter County's financial activities. Funds are set up to manage resources that have been segregated for specific activities or objectives. Some funds are required to be set up by state law; other funds are established by the County to help manage funding and expenses for specific purposes. All the reported funds in this annual financial report can be divided into two categories: Governmental Funds (all County funds fall into this category) and Fiduciary Funds.

Governmental Funds

All of the County's services are reported in the governmental funds. The governmental fund statements provide a detailed short-term view to cash, the fund operations, and the basic services it provides.

Fiduciary Funds

The County's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position in the annual report. Fiduciary activities are excluded from the County's other financial statements because the County cannot use these assets to finance its operations, but is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided.

Required Supplemental Information

This section provides detailed information concerning revenues, expenditures and changes in fund balances, and compares budget to actual.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

Combined net position for Carter County at June 30, 2025 is as follows:

The reader may note that a large portion of Carter County's net position, 56%, reflects its investment in Capital assets (land, buildings, equipment and vehicles). Because Carter County uses these capital assets to provide services to its citizens, they are not available for future spending.

CHANGES IN NET POSITION

| Revenues: | <u>2024</u> | <u>2025</u> |
|---------------------------------|--------------------|--------------------|
| Program Revenues: | | |
| Charges for Services, Fines | \$448,703 | \$519,677 |
| Operating Grants, Contributions | 1,417,252 | 847,808 |
| Capital Grants, Contributions | <u>0</u> | <u>0</u> |
| Total Program Revenues | \$1,865,955 | \$1,367,485 |
| General Revenues: | | |
| Property Taxes | 1,354,122 | 444,449 |
| Central Assessment Taxes | 6,379,317 | 6,343,496 |
| Licenses & Permits | 950 | 460 |

| | | |
|--|---------------------|---------------------|
| Local Option Tax | 120,509 | 87,291 |
| Unrestricted Federal/State shared revenues | 381,988 | 12,478 |
| Contributions & donations | 32,837 | 23,145 |
| Bentonite mining | 808,896 | 1,054,615 |
| State Entitlement | 302,610 | 311,902 |
| State Contributions to Retirement | 47,310 | 104,644 |
| Miscellaneous | 17,542 | 86,962 |
| Interest and Investment Earnings | 1,142,730 | 1,201,302 |
| Total General Revenues | \$10,588,811 | \$9,670,744 |
| Total Revenues | <u>\$12,454,766</u> | <u>\$11,038,229</u> |

Program Expenses:

| | | |
|------------------------------------|--------------------|--------------------|
| General Government | \$1,848,225 | \$1,696,444 |
| Public Safety | 820,239 | 880,990 |
| Public Works | 2,537,208 | 3,339,727 |
| Public Health | 781,766 | 1,128,306 |
| Social and Economic Services | 255,208 | 240,102 |
| Culture and Recreation | 468,518 | 431,591 |
| Conservation and Natural Resources | 46,775 | 52,571 |
| Debt Service – interest | 400,793 | 292,469 |
| Miscellaneous | 226,314 | 287,918 |
| Total Expenses | <u>\$7,527,157</u> | <u>\$8,350,118</u> |

| | | |
|--|--------------------|--------------------|
| Increase/Decrease in Net Position | <u>\$5,030,585</u> | <u>\$2,719,224</u> |
|--|--------------------|--------------------|

Governmental Activities

The cost of all Carter County governmental activities for the fiscal year ending June 30, 2025 was \$8,350,118 and for June 30, 2024 it was \$7,527,157. Following is a run down of expenses of the four largest areas:

| | <u>2024</u> | <u>2025</u> |
|--------------------|-------------|-------------|
| General Government | \$1,848,225 | \$1,696,444 |
| Public Safety | 820,239 | 880,990 |
| Public Works | 2,540,259 | 3,339,727 |
| Public Health | 781,766 | 1,128,306 |

Carter County taxpayers and centrally assessed taxpayers contributed \$6,787,945 in FY2025. Property taxes and Operating Grants and Contributions made up the other large portion of revenue.

Page 5 of the basic financial statements shows the net cost for each program area. The net cost shows the financial burden that was placed on the County taxpayers by each of the functional program areas. Following are the four program areas, which offer the greatest burden to the taxpayers:

General Government, Public Safety, Public Works and Public Health

Please see page 5, which depicts the sources of revenues for Governmental Activities and categories of expense for Governmental Activities.

The County Funds

The major funds in 2025 are General, Road, Public Safety and Public Health/Hospital; Page 4 of the Annual Report best describes and the detail of each of these funds regarding Expenditures Revenues.

Following is an analysis of balances in the County's Major Funds and other governmental funds.

General Fund

The information below compares revenues and expenditures of the General Fund for fiscal year 2024 and 2025:

| REVENUES | <u>2024</u> | <u>2025</u> |
|---------------------------------|----------------|----------------|
| Taxes/assessments | \$1,397,329 | \$546,930 |
| Licenses and permits | 0 | 0 |
| Intergovernmental Revenues | 996,562 | 461,663 |
| Charges for Services | 56,224 | 54,722 |
| Fines and Forfeitures | 7,816 | 6,443 |
| Miscellaneous | 2,834 | 3,622 |
| Investment and Royalty Earnings | <u>754,839</u> | <u>694,841</u> |
| Total Revenues | \$3,215,604 | \$1,768,241 |
| EXPENDITURES | | |
| Current: | | |
| General Government | \$ 1,457,588 | \$1,643,054 |
| Public Safety | 54,149 | 55,432 |
| Public Health | 44,031 | 49,241 |
| Social & Economic Services | 3,937 | 0 |
| Public Works | 44,282 | 257,945 |
| Capital Outlay | <u>297,576</u> | <u>0</u> |
| Total Expenditures: | \$1,901,563 | \$2,005,672 |

The General Fund houses many departments of Carter County. General government is a huge function of the county administrative government, and totaled approximately 20% of the total County expense.

Property taxes are the very source for operation of all government services in Carter County, however; Intergovernmental revenues also play an important role in the revenue bracket.

Road Fund

General Government makes up only 3% of the actual expenditures in the Road Fund. Of the remaining 97%, 12% goes to salaries and benefits for four employees and some additional seasonal and intermittent employees, 55% to fuel and oil, parts and repairs, gravel royalty and contract work, and 40% to capital expenses for fiscal years 2025. The Road Fund expenditures are 28% of the total County expenditures for 2024. Capital Outlay purchases are very important in the Road Fund. The county has been able to replace much of the equipment to be used in maintaining and building the approximate 800 miles of county roads.

As is true with the General Fund, property taxes and assessments contribute a large portion of our operating revenues to the Road Fund. Other revenues include the gas tax and intergovernmental revenues to Carter County.

The other major funds listed in 2025 are Bridge, Capital Improvements, Predator Animal, and the Hospital Building Fund. Page 15 of the Annual Report best describes the detail of each of these funds regarding Expenditures and Revenues.

Debt Administration

Carter County was debt free in fiscal years 2017 and 2018. The passing of the Hospital Bond Levy in 2018 put Carter County on the map for Debt Administration. The Bond Levy of \$15.1 Million is set to be paid off in 17 years.

Capital Assets

The capital assets of the County are those assets, which are used in the performance of the County's functions. At June 30, 2025, net capital assets of the governmental activities totaled \$59,652,119. Of these assets, 42% consisted of land and work in progress, these items are not being depreciated. Buildings and building improvements and improvements other than buildings are 56%.

Economic Factors and Budgets

The annual budget assures the efficient, effective and economic uses of the County's resources, as well as establishing projects and objectives that are carried out according to prioritized planning. Through the budget, the Carter County Commission and various Department Heads set the direction of the County expenditures and allocate its resources.

Following are factors considered in preparing the 2026 Fiscal Year Budget

In preparing for the 2026 Fiscal Year Budget, the commission's attention was devoted to working with an Engineer to address the old healthcare facility along with the Museum expansion project and the Airport runway improvement project.

- Always, the Board of County Commissioners must consider the County's taxable valuation as the means of operation. The installation and operation of the pipelines has provided the boost that Carter County needs to continue. However, the outcome of an election can affect the outcome for revenues. Prices of oil and gas dictate the direction the companies are taking in pipeline production. Carter County's Central Assessments directly affect the direction the commission will take in setting budgets and mill levies.

Review of Budget to Actual Variances

Road Fund – Basically the Road Fund operated status quo, some gravel was crushed and major work was hauling gravel to the various county roads. Work on the Plevna Rd which is not completed to the Fallon County line was hoped to be completed but as the end of FY 25 it still is not complete, also there was a court order in which approximately 6.5 miles of the Durm Road will need to be brought back up to county standards, there has been some surveying done but ground has not been broken to start the project.

Public Safety Fund – The Sheriff continues to budget for a building to house Rural Fire Trucks.

Overall, Carter County entered into the 2025 fiscal year in a solid financial position. The board remains mindful and is very conservative when setting mills and budgets. The County has an established Capital Improvements Fund with the primary function to protect and replace infrastructure and equipment. There is a special levy for the Predator Fund. In addition the Dahl Bond Levy Fund has been added to the mix.

To conclude, the county officials continue to provide a high level of services for the citizens of Carter County while being diligent in keeping the taxes down. We consider Carter County to be fortunate to have the bentonite production tax and central assessments. The County has experienced a healthy increase in the taxable value, which has allowed the commission more freedom in the budgeting process.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors of Carter County with a general overview of the County's finances and to show the County's accountability for the revenues and tax dollars received. If you have any questions or concerns about this report or need any additional information, please contact: Judy Wright, Carter County Clerk and Recorder, PO Box 315, Ekalaka, Montana 59324-0315 or call (406)775-8749, or email jwright@cartercountymt.gov.

Carter County, Montana
MD & A Comparisons
June 30, 2025

Table 1 - Net Position

| | Governmental Activities | | |
|----------------------------------|----------------------------|---------------|---------------------|
| | FY25 | FY24 | Change Inc (Dec) |
| Current and other assets | \$ 26,298,634 | \$ 24,903,760 | \$ 1,394,874 |
| Capital assets | 33,353,485 | 33,051,689 | 301,796 |
| Total assets | \$ 59,652,119 | \$ 57,955,449 | \$ 1,696,670 |
| Long-term debt outstanding | \$ 14,808,633 | \$ 15,750,260 | \$ (941,627) |
| Other liabilities | 836,139 | 917,086 | (80,947) |
| Total liabilities | \$ 15,644,772 | \$ 16,667,346 | \$ (1,022,574) |
| Net investment in capital assets | \$ 22,333,485 | \$ 21,271,689 | \$ 1,061,796 |
| Restricted | 20,421,651 | 13,370,763 | 7,050,888 |
| Unrestricted (deficit) | 1,252,211 | 6,645,651 | (5,393,440) |
| Total net position | \$ 44,007,347 | \$ 41,288,103 | \$ 2,719,244 |

Table 2 - Changes in Net Position

| | Governmental Activities | | |
|---|----------------------------|---------------------|-----------------------|
| | FY25 | FY24 | Change Inc (Dec) |
| Revenues | | | |
| <i>Program revenues (by major source):</i> | | | |
| Charges for services | \$ 519,677 | \$ 448,703 | \$ 70,974 |
| Operating grants and contributions | 847,808 | 1,417,252 | (569,444) |
| <i>General revenues (by major source):</i> | | | |
| Property taxes for general purposes | 444,449 | 1,354,123 | (909,674) |
| Licenses and permits | 460 | 950 | (490) |
| Centrally assessed tax | 6,343,496 | 6,379,317 | (35,821) |
| Miscellaneous | 86,962 | 46,012 | 40,950 |
| Interest/investment earnings | 1,201,302 | 1,142,730 | 58,572 |
| Local option taxes | 87,291 | 120,509 | (33,218) |
| Unrestricted federal/state shared revenues | 12,478 | 381,988 | (369,510) |
| Bentonite mining production | 1,054,615 | 808,896 | 245,719 |
| State entitlement | 311,902 | 302,610 | 9,292 |
| Contributions & donations | 23,145 | 32,837 | (9,692) |
| State contributions to retirement | 104,644 | 47,310 | 57,334 |
| Total revenues | \$ 11,038,229 | \$ 12,483,237 | \$ (1,445,008) |
| Program expenses | | | |
| General government | \$ 1,696,444 | \$ 1,848,225 | \$ (151,781) |
| Public safety | 880,990 | 820,239 | 60,751 |
| Public works | 3,339,727 | 2,540,259 | 799,468 |
| Public health | 1,128,306 | 781,766 | 346,540 |
| Social and economic services | 240,102 | 255,208 | (15,106) |
| Culture and recreation | 431,591 | 467,721 | (36,130) |
| Conservation of natural resources | 52,571 | 46,775 | 5,796 |
| Debt service - interest | 292,469 | 540,650 | (248,181) |
| Miscellaneous | 287,918 | 226,314 | 61,604 |
| Total expenses | \$ 8,350,118 | \$ 7,527,157 | \$ 822,961 |
| Excess (deficiency) before special items and transfers | \$ 2,688,111 | \$ 4,956,080 | \$ (2,267,969) |
| Gain (loss) on sale of capital assets | 31,133 | 74,505 | (43,372) |
| Increase (decrease) in net position | \$ 2,719,244 | \$ 5,030,585 | \$ (2,311,341) |

BASIC FINANCIAL STATEMENTS

Carter County, Montana
Statement of Net Position
June 30, 2025

| | <u>Governmental</u> <u>Activities</u> |
|--|--|
| ASSETS | |
| Current assets: | |
| Cash and investments | \$ 24,638,425 |
| Taxes and assessments receivable, net | 42,364 |
| Inventories | 1,105,616 |
| Total current assets | <u>\$ 25,786,405</u> |
| Noncurrent assets | |
| Capital assets - land | \$ 195,017 |
| Capital assets - construction in progress | 531,425 |
| Capital assets - depreciable, net | 32,627,043 |
| Total noncurrent assets | <u>\$ 33,353,485</u> |
| Total assets | <u>\$ 59,139,890</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred outflows of resources - pensions | \$ 512,229 |
| Total deferred outflows of resources | <u>\$ 512,229</u> |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>\$ 59,652,119</u> |
| LIABILITIES | |
| Current liabilities | |
| Warrants payable | \$ 735,116 |
| Accrued payables | 19,424 |
| Accrued payroll | 35,592 |
| Current portion of long-term capital liabilities | 795,000 |
| Current portion of compensated absences payable | 186,357 |
| Current portion of bond premium liability | 105,966 |
| Total current liabilities | <u>\$ 1,877,455</u> |
| Noncurrent liabilities | |
| Noncurrent portion of OPEB | \$ 35,403 |
| Noncurrent portion of long-term capital liabilities | 10,225,000 |
| Noncurrent portion of compensated absences | 57,683 |
| Net pension liability | 2,343,568 |
| Noncurrent portion of bond premium liability | 1,059,656 |
| Total noncurrent liabilities | <u>\$ 13,721,310</u> |
| Total liabilities | <u>\$ 15,598,765</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred inflows of resources - pensions | \$ 46,007 |
| Total deferred inflows of resources | <u>\$ 46,007</u> |
| NET POSITION | |
| Net investment in capital assets | \$ 22,333,485 |
| Restricted for capital projects | 5,142,764 |
| Restricted for debt service | 330,471 |
| Restricted for special projects | 14,948,416 |
| Unrestricted | 1,252,211 |
| Total net position | <u>\$ 44,007,347</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | <u>\$ 59,652,119</u> |

UNAUDITED

Carter County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2025

| | | | | Net (Expenses) Revenues and | |
|---|---------------------|-------------------|-------------------|-----------------------------|--------------------|
| | | | | Changes in Net Position | |
| | | | | Primary Government | |
| | | Program Revenues | | | |
| Functions/Programs | Expenses | Charges for | Operating | | |
| | | Services | Grants and | Governmental | |
| | | | Contributions | Activities | |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 1,698,986 | \$ 198,255 | \$ 364,135 | \$ | (1,136,596) |
| Public safety | 896,690 | 51,150 | 97,096 | | (748,444) |
| Public works | 3,339,727 | 213,158 | 202,657 | | (2,923,912) |
| Public health | 1,125,764 | 43,382 | 183,920 | | (898,462) |
| Social and economic services | 240,764 | 3,561 | - | | (237,203) |
| Culture and recreation | 431,591 | 10,171 | - | | (421,420) |
| Conservation of natural resources | 52,571 | - | - | | (52,571) |
| Debt service - interest | 292,469 | - | - | | (292,469) |
| Miscellaneous | 287,918 | - | - | | (287,918) |
| Total governmental activities | <u>\$ 8,366,480</u> | <u>\$ 519,677</u> | <u>\$ 847,808</u> | \$ | <u>(6,998,995)</u> |
| | | | | | |
| Total primary government | <u>\$ 8,366,480</u> | <u>\$ 519,677</u> | <u>\$ 847,808</u> | \$ | <u>(6,998,995)</u> |
| | | | | | |
| General Revenues: | | | | | |
| Property taxes for general purposes | | | | \$ | 444,449 |
| Licenses and permits | | | | | 460 |
| Centrally assessed tax | | | | | 6,343,496 |
| Miscellaneous | | | | | 86,962 |
| Interest/investment earnings | | | | | 1,201,302 |
| Local option taxes | | | | | 87,291 |
| Unrestricted federal/state shared revenues | | | | | 12,478 |
| Bentonite mining production | | | | | 1,054,615 |
| State entitlement | | | | | 311,902 |
| Contributions & donations | | | | | 23,145 |
| State contributions to retirement | | | | | 104,644 |
| Gain (loss) on sale of capital assets | | | | | 31,133 |
| Total general revenues, special items and transfers | | | | \$ | <u>9,701,877</u> |
| Change in net position | | | | \$ | <u>2,702,882</u> |
| | | | | | |
| Net position - beginning | | | | \$ | <u>41,288,103</u> |
| | | | | | |
| Net position - end | | | | \$ | <u>43,990,985</u> |

See accompanying Notes to the Financial Statements

Carter County, Montana
Balance Sheet
Governmental Funds
June 30, 2025

| | General | Road | Hospital Building | Public Safety | Dahl Debt Service | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|----------------------|---------------------|----------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | | |
| Current assets: | | | | | | | |
| Cash and investments | \$ 5,326,209 | \$ 2,243,689 | \$ 3,501,888 | \$ 1,488,954 | \$ 330,337 | \$ 11,747,348 | \$ 24,638,425 |
| Taxes and assessments receivable, net | 2,953 | 11,402 | 5,833 | 5,190 | 134 | 16,852 | 42,364 |
| Inventories | - | 964,463 | - | - | - | 141,153 | 1,105,616 |
| TOTAL ASSETS | \$ 5,329,162 | \$ 3,219,554 | \$ 3,507,721 | \$ 1,494,144 | \$ 330,471 | \$ 11,905,353 | \$ 25,786,405 |
| LIABILITIES | | | | | | | |
| Current liabilities: | | | | | | | |
| Warrants payable | \$ 735,116 | - | - | - | - | - | \$ 735,116 |
| Accrued payables | 19,424 | - | - | - | - | - | 19,424 |
| Accrued payroll | - | 10,727 | - | 6,858 | - | 18,669 | 36,254 |
| Total liabilities | \$ 754,540 | \$ 10,727 | \$ - | \$ 6,858 | \$ - | \$ 18,669 | \$ 790,794 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Deferred inflows of resources - taxes and assessments | \$ 2,953 | \$ 11,401 | \$ 5,833 | \$ 5,190 | \$ 134 | \$ 16,853 | \$ 42,364 |
| Total deferred inflows of resources | \$ 2,953 | \$ 11,401 | \$ 5,833 | \$ 5,190 | \$ 134 | \$ 16,853 | \$ 42,364 |
| FUND BALANCES | | | | | | | |
| Nonspendable | \$ - | \$ 964,463 | \$ - | \$ - | \$ - | \$ 141,153 | \$ 1,105,616 |
| Restricted | - | 2,232,963 | 3,501,888 | 1,482,096 | 330,337 | 6,585,914 | 14,133,198 |
| Committed | - | - | - | - | - | 5,142,764 | 5,142,764 |
| Unassigned fund balance | 4,571,669 | - | - | - | - | - | 4,571,669 |
| Total fund balance | \$ 4,571,669 | \$ 3,197,426 | \$ 3,501,888 | \$ 1,482,096 | \$ 330,337 | \$ 11,869,831 | \$ 24,953,247 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | \$ 5,329,162 | \$ 3,219,554 | \$ 3,507,721 | \$ 1,494,144 | \$ 330,471 | \$ 11,905,353 | \$ 25,786,405 |

UNAUDITED

See accompanying Notes to the Financial Statements

Carter County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2025

| | |
|--|-----------------------------|
| Total fund balances - governmental funds | \$ 24,953,247 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 33,353,485 |
| Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. | 42,364 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. | (12,465,065) |
| Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. | (2,343,568) |
| The changes between actuarial assumptions, differences in expected vs actual pension experiences, changes in proportionate share allocation, and current year retirement contributions as they relate to the net pension liability are a deferred outflow of resources and are not payable in current period, therefore are not reported in the funds. | 512,229 |
| The changes between actuarial assumptions, differences in projected vs actual investment earnings, and changes in proportionate share allocation as they relate to the net pension liability are a deferred inflows of resources and are not available to pay for current expenditures, there for are not reported in the funds. | (61,707) |
| Total net position - governmental activities | \$ <u>43,990,985</u> |

See accompanying Notes to the Financial Statements

Carter County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2025

| | General | Road | Hospital Building | Public Safety | Dahl Debt Service | Other Governmental Funds | Total Governmental Funds |
|---|--------------|--------------|-------------------|---------------|-------------------|--------------------------|--------------------------|
| REVENUES | | | | | | | |
| Taxes and assessments | \$ 546,930 | \$ 2,227,285 | \$ 1,047,742 | \$ 933,381 | \$ 478 | \$ 2,074,317 | \$ 6,830,133 |
| Licenses and permits | - | - | - | 260 | - | - | 260 |
| Intergovernmental | 461,663 | 506,407 | 168,874 | 227,806 | - | 1,034,615 | 2,399,365 |
| Charges for services | 54,722 | 184,614 | 3,659 | 51,150 | - | 185,800 | 479,945 |
| Fines and forfeitures | 6,443 | - | - | - | - | - | 6,443 |
| Miscellaneous | 3,622 | 15,400 | 48,058 | 3,938 | - | 23,247 | 94,265 |
| Investment earnings | 694,861 | - | - | - | - | 506,441 | 1,201,302 |
| Total revenues | \$ 1,768,241 | \$ 2,933,706 | \$ 1,268,333 | \$ 1,216,535 | \$ 478 | \$ 3,824,420 | \$ 11,011,713 |
| EXPENDITURES | | | | | | | |
| General government | \$ 1,643,054 | \$ 72,766 | \$ - | \$ - | \$ - | \$ 18,603 | \$ 1,734,423 |
| Public safety | 55,432 | - | - | 706,553 | - | 39,438 | 801,423 |
| Public works | 257,945 | 1,603,197 | - | - | - | 872,138 | 2,733,280 |
| Public health | 49,241 | - | 136,548 | - | - | 575,587 | 761,376 |
| Social and economic services | - | - | - | - | - | 211,018 | 211,018 |
| Culture and recreation | - | - | - | - | - | 382,845 | 382,845 |
| Conservation of natural resources | - | - | - | - | - | 52,158 | 52,158 |
| Debt service - principal | - | - | - | - | 760,000 | - | 760,000 |
| Debt service - interest | - | - | - | - | 504,400 | - | 504,400 |
| Miscellaneous | - | - | - | - | - | 287,918 | 287,918 |
| Capital outlay | - | 1,087,220 | 19,656 | 24,236 | - | 287,918 | 1,847,326 |
| Total expenditures | \$ 2,005,672 | \$ 2,765,183 | \$ 156,204 | \$ 730,789 | \$ 1,264,400 | \$ 3,155,919 | \$ 10,076,167 |
| Excess (deficiency) of revenues over expenditures | \$ (237,431) | \$ 170,523 | \$ 1,112,129 | \$ 485,746 | \$ (1,263,922) | \$ 668,501 | \$ 935,546 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Proceeds from the sale of general capital asset disposition | \$ - | \$ 391,420 | \$ - | \$ - | \$ - | \$ 8,550 | \$ 399,970 |
| Transfers in | 308,479 | 162,848 | - | 99,400 | - | 1,029,496 | 2,961,080 |
| Transfers out | - | (700,000) | - | (6,635) | - | (2,254,445) | (2,961,080) |
| Total other financing sources (uses) | \$ 308,479 | \$ (145,732) | \$ - | \$ 92,765 | \$ 1,360,857 | \$ (1,216,399) | \$ 399,970 |
| Net Change in Fund Balance | \$ 71,048 | \$ 24,791 | \$ 1,112,129 | \$ 578,511 | \$ 96,935 | \$ (547,898) | \$ 1,335,516 |
| Fund balances - beginning | \$ 4,500,621 | \$ 3,172,635 | \$ - | \$ - | \$ 233,402 | \$ 15,711,073 | \$ 23,617,731 |
| Restatements | - | - | 2,389,759 | 903,585 | - | (3,293,344) | - |
| Fund balances - beginning, restated | \$ 4,500,621 | \$ 3,172,635 | \$ 2,389,759 | \$ 903,585 | \$ 233,402 | \$ 12,417,729 | \$ 23,617,731 |
| Fund balance - ending | \$ 4,571,669 | \$ 3,197,426 | \$ 3,501,888 | \$ 1,482,096 | \$ 330,337 | \$ 11,869,831 | \$ 24,953,247 |

See accompanying Notes to the Financial Statements

Carter County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2025

| | | Custodial Funds | |
|---|----|----------------------------|--|
| | | Custodial Funds | External Investment Pool Fund |
| ASSETS | | | |
| Cash and short-term investments | \$ | 384,947 | \$ 2,174,687 |
| Taxes receivable | | 65,429 | - |
| TOTAL ASSETS | \$ | <u>450,376</u> | <u>\$ 2,174,687</u> |
| LIABILITIES | | | |
| Due to others | \$ | 151,868 | \$ - |
| Total liabilities | \$ | <u>151,868</u> | <u>\$ -</u> |
| NET POSITION | | | |
| Restricted for: | | | |
| Pool participants | \$ | - | \$ 2,174,687 |
| Individuals, organizations, and other governments | | 298,508 | - |
| Total net position | \$ | <u>298,508</u> | <u>\$ 2,174,687</u> |
| TOTAL LIABILITIES AND NET POSTION | \$ | <u>450,376</u> | <u>\$ 2,174,687</u> |

UNAUDITED

See accompanying Notes to the Financial Statements

Carter County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2025

| | Custodial Funds | |
|--|----------------------------|--|
| | Custodial Funds | External Investment Pool Fund |
| ADDITIONS | | |
| Contributions: | | |
| Contributions to Investment Trust Fund | \$ - | \$ 811,309 |
| Interest and change in fair value of investments | - | 105,552 |
| Taxes, licenses, and fees collected for other govenments | 8,482,632 | - |
| Property taxes collected for school districts | 1,641,479 | - |
| Intergovernmental grants and entitlements collected for school districts | 2,390,363 | - |
| Miscellaneous | 59,793 | - |
| School district transfers in | 1,374,988 | - |
| Total additions | \$ 13,949,255 | \$ 916,861 |
| | UNAUDITED | |
| DEDUCTIONS | | |
| Distributions from investment trust fund | \$ 548,483 | \$ 368,378 |
| Taxes, licenses, and fees distributed to other govenments | 8,451,602 | - |
| School district claims and payroll expense | 3,418,209 | - |
| School district transfers out | 1,374,988 | - |
| Total deductions | \$ 13,793,282 | \$ 368,378 |
| Change in net position | \$ 155,973 | \$ 548,483 |
| Net Position - Beginning of the year | \$ 142,535 | \$ 1,626,204 |
| Net Position - End of the year | \$ 298,508 | \$ 2,174,687 |

See accompanying Notes to the Financial Statements

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

New Accounting Pronouncements

The County has implemented GASB Statement No. 101 Compensated Absences for the fiscal year ended June 30, 2025. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

Financial Reporting Entity

In determining the financial reporting entity, the County complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, and includes all component units of which the County appointed a voting majority of the component unit's board; the County is either able to impose its will on the unit or a financial benefit or burden relationship exists. In addition, the County complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the County.

Primary Government

The County is a political subdivision of the State of Montana governed by an elected Commissioners duly elected by the registered voters of the County. The County utilizes the commission form of government. The County is considered a primary government because it is a general-purpose local government. Further, it meets the following criteria; (a) it has a separately elected governing body (b) it is legally separate and (c) it is fiscally independent from the State and other local governments.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Basis of Presentation, Measurement Focus and Basis of Accounting

Government-wide Financial Statements:

Basis of Presentation

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the County except fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

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

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated.

Measurement Focus and Basis of Accounting

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The County generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net position are available.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Fund Financial Statements

Basis of Presentation

Fund financial statements of the reporting County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds

Modified Accrual

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements as collection within 60 days of the end of the current fiscal period, except for property taxes and other state grants that are recognized upon receipt.

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

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

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

Major Funds:

The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund and it accounts for all financial resources of the County except those required to be accounted for in other funds.

Road Fund – A special revenue fund accounting for activities related to construction, maintenance, or improvement of public roads in the County.

Hospital Building Fund – A special revenue fund used for the collection of taxes and other revenues to support the expenditures necessary for the hospital building.

Public Safety Fund – A special revenue fund authorized by MCA 7-6-2513 to account for the resources received and expended for providing public safety to its citizens of the county.

Dahl Debt Service Fund – A debt service fund used to levy taxes to pay the General Obligation bond used to build a new medical facility in the county, the Dahl Memorial Hospital.

Fiduciary Funds

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are:

Custodial Funds – To report fiduciary activities that are not required to be reported in any of the other fiduciary categories in which the resources held by the County in a custodial capacity. This fund primarily consists of reporting resources held by the County as an agent for individuals, private organizations, other local governmental entities. The external portion of the investment pools that are not held in a trust are also reported here.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

Composition of cash, deposits and investments at fair value on June 30, 2025, are as follows:

| | <u>Primary Government</u> |
|---|-------------------------------|
| <u>Cash on hand and deposits:</u> | |
| Cash on hand | \$ 20,205 |
| Petty Cash | 800 |
| Cash in banks: | |
| Demand deposits | 3,669,077 |
| Savings deposits | 265,028 |
| Time deposits | 13,051,996 |
| <u>Investments:</u> | |
| State Short-Term Investment Pool (STIP) | 4,239,687 |
| U.S. Government Securities | 5,951,266 |
| Total | <u>\$ 27,198,059</u> |

Cash equivalents

Cash equivalents are short-term, highly liquid deposits and investments that both readily convertible to known amounts of cash, and have maturities at purchase date of three months or less. The County's cash and cash equivalents (including restricted assets) are considered to be cash on hand, demand, savings and time deposits, STIP, and all other short-term investments with original maturity dates of three months or less from the date of acquisition.

Fair Value Measurements

Investments are reported at fair value, with the following limited exceptions: 1) investments in non-negotiable certificates of deposit are reported at cost and 2) money market investments, including U.S Treasury and Agency obligations, which mature within one year of acquisition, are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between markets participates at the measurement date.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted account principles. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs that include the following:

- a. Level 1 Inputs – Quotes prices in active markets for identical assets; these investments are valued using prices quoted in active markets.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

- b. Level 2 Inputs – Significant other observable inputs other than quoted prices included within Level 1; these investments are valued using matrix pricing.
- c. Level 3 Inputs – Significant unobservable inputs, these investments are valued using consensus pricing.

The U.S Government Securities are valued using quoted market prices (Level 1 inputs).

Credit Risk

As a means of limiting exposure to credit risk, the County is required to follow specific state statutes adding security to the deposits and investments. Below are the legal provisions provided in the state Montana Code Annotated (MCA).

Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

- a. United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;
- b. United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or
- c. Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):
 - i. federal home loan bank;
 - ii. federal national mortgage association;
 - i. federal home mortgage corporation; and
 - ii. federal farm credit bank.

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and public money not necessary for immediate use by a county, city, or town that is not invested as authorized in Section 7-6-202, MCA, may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or placed in repurchase agreements as authorized in Section 7-6-213, MCA.

The government has no investment policy that would further limit its investment choices.

The government has no investments that require credit risk disclosure.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Short Term Investment Pool (STIP) Credit Quality ratings by the S&P's rating services as of June 30, 2024*, (in thousands):

| <u>Security Investment Type</u> | Total Fixed Income Investments at <u>Fair Value</u> | Credit Quality <u>Rating</u> | WAM <u>(Days)</u> |
|---------------------------------|--|------------------------------------|----------------------|
| Treasuries | \$ 1,200,441 | A-1+ | 75 |
| Agency or Government Related | 1,254,907 | A-1+ | 67 |
| Asset Backed Commercial Paper | 151,592 | A-1+ | 4 |
| Corporate: | | | |
| Commercial Paper | 495,575 | A-1+ | 39 |
| Notes | 727,551 | A-1+ | 27 |
| Certificates of Deposit | <u>1,485,073</u> | A-1+ | 112 |
| Total Investments | <u>\$ 5,315,139</u> | | |

Audited financial statements for the State of Montana's Board of Investments are available at 2401 Colonial Drive 3rd Floor in Helena, Montana.

* Fiscal year 2025 Credit Quality ratings have not been released by the State of Montana's Board of Investments. These Credit Quality Ratings are as of June 30, 2024 and are the most recent calculations available.

Cash and Investment Pool

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

Investment in the Treasurer's Pools

The County Treasurer invests on behalf of most funds of the County and external participants in accordance with the County's investment policy and Montana law. The County's pools are managed by the County Treasurer. The external portion of the County's investment pools are accounted for as custodial funds. There are two types of investment trust funds reported by the County, pooled and individually directed investments.

The County has one external investment pool, invested in STIP, time deposits, U.S Government Securities, money market and savings deposits. The County invests funds for external entities. These investments are reported in an individually directed investment fund as described above.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2025 to support the value of the shares in the pool. As stated previously, the fair value of the investments is determined annually following the fair value measurement hierarchy. The condensed statement below is measured at fair value at fiscal year ended June 30, 2025.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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As noted above state statutes limit the type of investments but provide no other regulatory oversight, and the pool is not registered with the Securities and Exchange Commission.

Investment Income

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's month end cash balance in relation to total pooled investments.

Condensed statements of investments pools

The following represents a condensed statement of net position and changes in net position for the Treasurer's Pool as of June 30, 2025.

Statement of Net Position

Net position held in trust for all pool participants:

| | |
|--------------------------------------|----------------------|
| Equity of internal pool participants | \$ 20,933,022 |
| Equity of external pool participants | 2,174,687 |
| Total equity | <u>\$ 23,107,709</u> |

Condensed Statement of Changes in Net Position

| | <u>External</u> | <u>Internal</u> |
|-----------------------------------|---------------------|----------------------|
| Investment earnings | \$ 105,552 | \$ 1,016,018 |
| Contributions to trust | 811,309 | 3,530,347 |
| Distributions paid | (368,378) | (3,990,473) |
| Net change in net position | \$ 548,483 | \$ 555,892 |
| Net position at beginning of year | 1,626,204 | 20,377,130 |
| Net position at end of year | <u>\$ 2,174,687</u> | <u>\$ 20,933,022</u> |

NOTE 3. CAPITAL ASSETS

The County's assets are capitalized at historical cost or estimated historical cost. County policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

| | |
|----------------------------|---------------|
| Buildings & Improvements | 20 – 75 years |
| Infrastructure | 50 years |
| Machinery & Equipment | 10 years |
| Vehicles & Heavy Equipment | 5 – 15 years |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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A summary of changes in governmental capital assets was as follows:

Governmental activities:

| | Balance July 1, 2024 | Additions | Deletions | Transfers | Balance June 30, 2025 |
|---|-------------------------|--------------|--------------|-----------------|--------------------------|
| Capital assets not being depreciated: | | | | | |
| Land | \$ 170,950 | \$ 24,067 | \$ - | \$ - | \$ 195,017 |
| Construction in progress | 17,773,539 | 276,304 | - | (17,518,418) | 531,425 |
| Total capital assets not being depreciated | \$ 17,944,489 | \$ 300,371 | \$ - | \$ (17,518,418) | \$ 726,442 |
| Other capital assets: | | | | | |
| Buildings | \$ 6,382,711 | \$ - | \$ - | \$ 17,518,418 | \$ 23,901,129 |
| Improvements other than buildings | 8,280,171 | 14,984 | - | - | 8,295,155 |
| Machinery and equipment | 10,286,426 | 1,531,971 | (559,135) | - | 11,259,262 |
| Total other capital assets at historical cost | \$ 24,949,308 | \$ 1,546,955 | \$ (559,135) | \$ 17,518,418 | \$ 43,455,546 |
| Less: accumulated depreciation | (9,842,108) | (1,176,693) | 190,298 | - | (10,828,503) |
| Total | \$ 33,051,689 | \$ 670,633 | \$ (368,837) | \$ - | \$ 33,353,485 |

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:

| | |
|--|---------------------|
| General Government | \$ 42,574 |
| Public Safety | 84,379 |
| Public Works | 606,447 |
| Public Health | 364,388 |
| Social and Economic Services | 29,746 |
| Culture and Recreation | 48,746 |
| Conservation of Natural Resources | 413 |
| Total governmental activities depreciation expense | \$ <u>1,176,693</u> |

NOTE 4. LONG TERM DEBT OBLIGATIONS

In the governmental-wide financial statements, outstanding debt is reported as liabilities.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2025, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

| | Balance July 1, 2024 | Deletions | Balance June 30, 2025 | Due Within One Year |
|--------------------------|-------------------------|--------------|--------------------------|------------------------|
| General obligation bonds | \$ 11,780,000 | \$ (760,000) | \$ 11,020,000 | \$ 795,000 |
| Compensated absences | 304,984 | (60,944) | 244,040 | 186,357 |
| Total | \$ 12,084,984 | \$ (820,944) | \$ 11,264,040 | \$ 981,357 |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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In prior years the General Fund was used to liquidate compensated absences and claims and judgments.

General Obligation Bonds - The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds outstanding as of June 30, 2025, were as follows:

| <u>Purpose</u> | <u>Origination Date</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Maturity Date</u> | <u>Principal Amount</u> | <u>Annual Payment</u> | <u>Balance June 30, 2025</u> |
|--|-----------------------------|--------------------------|-------------|--------------------------|-----------------------------|---------------------------|----------------------------------|
| Hospital Bond | 4/30/19 | Varies | 17yrs | 7/1/36 | <u>\$15,110,000</u> | Varies | <u>\$ 11,020,000</u> |
| Reported in the governmental activities. | | | | | | | |

Annual requirement to amortize debt:

| <u>For Fiscal Year Ended</u> | <u>Principal</u> | <u>Interest</u> |
|----------------------------------|----------------------|---------------------|
| 2026 | \$ 795,000 | \$ 465,900 |
| 2027 | 835,000 | 426,150 |
| 2028 | 880,000 | 384,400 |
| 2029 | 925,000 | 340,400 |
| 2030 | 960,000 | 303,400 |
| 2031 | 1,000,000 | 265,000 |
| 2032 | 1,040,000 | 225,000 |
| 2033 | 1,080,000 | 183,400 |
| 2034 | 1,125,000 | 140,200 |
| 2035 | 1,165,000 | 95,200 |
| 2036 | 1,215,000 | 48,600 |
| Total | <u>\$ 11,020,000</u> | <u>\$ 2,877,650</u> |

Bond Premiums

As of June 30, 2025, the County recognized a liability for bond premiums totaling \$1,165,622. The premium is related to the issuance of the Series 2019 General Obligation Bond, for the construction costs of the Hospital, totaling \$15,110,000. The premiums are amortized over the life of the bonds that equals 17 years. The total amortized during fiscal year 2025 was \$105,966.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Compensated Absences

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. It is the County's policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but the excess cannot be carried forward more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave. The liability associated with governmental fund-type employees is reported in the governmental activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities/respective proprietary fund.

NOTE 5. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The healthcare plan provides for, as required by section 2-18-704, MCA, employees with at least 5 years of service and who are at least age 50, along with surviving spouses and dependents, to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB); since retirees are usually older than the average age of the plan participants, they receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the County. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these when they come due. The government has less than 100 plan members and thus qualifies to use the "Alternative Measurement Method" for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Benefits Provided. The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in section 2-18-704, MCA. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums as the other members in the group health plan.

Employees covered by benefit terms. At June 30, 2025, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries receiving benefit payments | - |
| Active employees | 30 |
| Total employees | <u>30</u> |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Total OPEB Liability

The County's total OPEB liability of \$35,403 at June 30, 2025, was determined by using the alternative measurement method. The measurement date of the determined liability was June 30, 2025.

Actuarial assumptions and other input. The total OPEB liability in the June 30, 2025 alternative measurement method was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|--|--------|
| Average age of retirement (based on historical data) | 62 |
| Discount rate (average anticipated rate) | 4.79% |
| Average salary increase (Consumer Price Index) | 3.00% |
| Participation Rate | 10.00% |

Health care cost rate trend (Federal Office of the Actuary)

| <u>Year</u> | <u>% Increase</u> |
|---------------------|-------------------|
| 2025 | 7.6% |
| 2026 | 6.1% |
| 2027 | 6.4% |
| 2028 | 5.9% |
| 2029 | 6.0% |
| 2030 | 5.7% |
| 2031 | 5.6% |
| 2032 | 5.4% |
| 2033 | 5.4% |
| 2034 | 5.4% |
| 2035 and thereafter | 6.0% |

The discount rate was based on the 20-year General obligation (GO) bond index.

Life expectancy of employees was based on the Montana Life Tables, 2021 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 73, No. 3, August 21, 2024.

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Changes in the Total OPEB Liability

| | |
|-----------------------|-------------|
| Balance at 6/30/2024 | \$ 49,282 |
| Changes for the year: | |
| Service Cost | \$ 3,175 |
| Change in assumptions | (17,053) |
| Net Changes | \$ (13,879) |
| Balance at 6/30/2025 | \$ 35,403 |

Sensitivity of the total OPEB liability to changes in the discount rate. The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

| | 1% Decrease (3.79%) | Discount Rate (4.79%) | 1% Increase (5.79%) |
|-------------------------|------------------------|--------------------------|------------------------|
| Total OPEB Liability \$ | 39,896 | \$ 35,403 | \$ 31,717 |

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

| | 1% Decrease | Healthcare Cost Trends* | 1% Increase |
|-------------------------|-------------|----------------------------|-------------|
| Total OPEB Liability \$ | 30,791 | \$ 35,403 | \$ 41,180 |

**Reference the assumptions footnotes to determine the healthcare cost trends used to calculate the OPEB liability.*

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized an OPEB expense of \$(13,879). The County does not report any deferred outflows of resources and deferred inflows of resources related to OPEB as there were no differences between expected and actual experience or changes in assumptions performed in the alternative measurement method. In addition, since County records costs as they come due, there are no deferred outflows of resources for contributions to the OPEB plan trust.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

NOTE 6. NET PENSION LIABILITY (NPL)

As of June 30, 2025, the County reported the following balances as its proportionate share of PERS and SRS pension amounts:

County's Proportionate Share Associated With:

| | PERS | | SRS | | Pension Totals |
|---------------------------------|--------------|----|---------|----|----------------|
| Net Pension Liability | \$ 1,992,266 | \$ | 351,302 | \$ | 2,343,568 |
| Deferred outflows of resources* | \$ 397,603 | \$ | 114,626 | \$ | 512,229 |
| Deferred inflows of resources | \$ 44,303 | \$ | 17,404 | \$ | 61,707 |
| Pension expense | \$ 222,376 | \$ | 18,207 | \$ | 240,583 |

*Deferred outflows for PERS and SRS are reported as of the reporting date which includes employer contributions made subsequent to the measurement date of \$188,382, and \$41,264, respectively. These amounts will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Total deferred inflows and outflows in the remainder of the note are as of the reporting date of June 30, 2025.

The following are the detailed disclosures for each retirement plan as required by GASB 68.

Public Employee's Retirement System – Defined Benefit Retirement Plan

Summary of Significant Accounting Policies

The County's employees participate in the Public Employees Retirement System (PERS) administered by the Montana Public Employee Retirement Administration (MPERA). MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to, or Deductions from, Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Plan Descriptions

The PERS-Defined Benefit Retirement Plan (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the defined contribution retirement plan (PERS-DCRP) by filing an irrevocable election. Members may not be participants of both the *defined contribution* and *defined benefit* retirement plans. For members that choose to join the PERS-DCRP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature.

Summary of Benefits

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service;
 - Age 65, regardless of membership service; or
 - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
 - Age 65, 5 years of membership service;
 - Age 70, regardless of membership service.

Early Retirement (actuarially reduced):

- Hired prior to July 1, 2011:
 - Age 50, 5 years of membership service; or
 - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS service):

1. Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - a. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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- b. No service credit for second employment;
 - c. Start the same benefit amount the month following termination; and
 - d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
2. Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
3. Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - a. The same retirement as prior to the return to service;
 - b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011- highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011-highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013-110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly benefit formula

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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- Members hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

Contributions

The state Legislature has the authority to establish and amend contributions rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding: The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as special funding. Those employers who received special funding are all participating employers.

Not Special Funding: Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

| Fiscal Year | Member | | Local Government | |
|-------------|----------------|----------------|------------------|--------|
| | Hired<07/01/11 | Hired>07/01/11 | Employer | State |
| 2025 | 7.900% | 7.900% | 9.070% | 0.100% |
| 2024 | 7.900% | 7.900% | 9.070% | 0.100% |
| 2023 | 7.900% | 7.900% | 8.970% | 0.100% |
| 2022 | 7.900% | 7.900% | 8.870% | 0.100% |
| 2021 | 7.900% | 7.900% | 8.770% | 0.100% |
| 2020 | 7.900% | 7.900% | 8.670% | 0.100% |
| 2019 | 7.900% | 7.900% | 8.570% | 0.100% |
| 2018 | 7.900% | 7.900% | 8.470% | 0.100% |
| 2017 | 7.900% | 7.900% | 8.370% | 0.100% |
| 2016 | 7.900% | 7.900% | 8.270% | 0.100% |
| 2015 | 7.900% | 7.900% | 8.170% | 0.100% |
| 2014 | 7.900% | 7.900% | 8.070% | 0.100% |
| 2012 – 2013 | 6.900% | 7.900% | 7.070% | 0.100% |
| 2010 – 2011 | 6.900% | | 7.070% | 0.100% |
| 2008 – 2009 | 6.900% | | 6.935% | 0.100% |
| 2000 - 2007 | 6.900% | | 6.800% | 0.100% |

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

CARTER COUNTY, MONTANA
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2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
 - c. The portion of the employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions
 - a. Special Funding
 - i. The State contributes 0.1% of members' compensation on behalf of local government entities.
 - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
 - iii. The State contributed a statutory appropriation from its General Fund of \$35,329,705.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL for the reporting of June 30, 2025, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2024.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2025, and 2024 (reporting period), are displayed below. The County proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The County recorded a liability of \$1,992,266 and the County's proportionate share was 0.081458 percent.

CARTER COUNTY, MONTANA
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| | Net Pension Liability as of 6/30/2025 | Net Pension Liability as of 6/30/2024 | Percent of Collective NPL as of 6/30/2025 | Percent of Collective NPL as of 6/30/2024 | Change in Percent of Collective NPL |
|--|---|---|---|---|---|
| Employer Proportionate Share | \$ 1,992,266 | \$ 1,817,508 | 0.081458% | 0.074477% | 0.006981% |
| State of Montana Proportionate Share associated with Employer | 520,286 | 504,316 | 0.021273% | 0.020666% | 0.000607% |
| Total | <u>\$ 2,512,552</u> | <u>\$ 2,321,824</u> | <u>0.102731%</u> | <u>0.095143%</u> | <u>0.007588%</u> |

Changes in actuarial assumptions and methods:

There have been no changes to the assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

Changes in benefit terms:

There were no changes in benefit terms since the previous measurement date.

Changes in proportionate share:

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

Pension Expense:

At June 30, 2025, the County recognized a Pension Expense of \$194,493 for its proportionate share of the pension expense. The County also recognized grant revenue of \$27,883 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the County.

| | Pension Expense as of 6/30/25 | Pension Expense as of 6/30/24 |
|--|----------------------------------|----------------------------------|
| Employer Proportionate Share | \$ 194,493 | \$ 206,820 |
| State of Montana Proportionate Share associated with the Employer | 27,883 | 47,312 |
| Total | <u>\$ 222,376</u> | <u>\$ 254,132</u> |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Recognition of Beginning Deferred Outflow

At June 30, 2025, the County recognized a beginning deferred outflow of resources for the County's fiscal year 2024 contributions of \$178,679.

Recognition of Deferred Inflows and Outflows:

At June 30, 2025, the County reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual economic experience | \$ 100,678 | \$ - |
| Actual vs. Expected Investment Earnings | - | 44,303 |
| Changes in Assumptions | - | - |
| Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions | 108,543 | - |
| Employer contributions subsequent to the measurement date - FY25* | 188,382 | - |
| Total | <u>\$ 397,603</u> | <u>\$ 44,303</u> |

*Amounts reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date have been recognized as a reduction of the net pension liability in the year ended June 30, 2025.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| For the Measurement Year ended June 30: | Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense |
|--|---|
| 2025 | \$ 27,625 |
| 2026 | \$ 187,518 |
| 2027 | \$ (31,145) |
| 2028 | \$ (19,080) |
| Thereafter | \$ - |

Actuarial Assumptions

The total pension liability used to calculate the NPL was determined by taking the results of the June 30, 2024 actuarial valuation, and was determined using the following actuarial assumptions.

- Investment Return (net of admin expense) 7.30%
- General Wage Growth* 3.50%
- *includes Inflation at 2.75%
- Merit Increases 0% to 4.80%

Postretirement Benefit Increases - Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, Inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Member hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

Mortality

- Mortality assumptions among contributing members, service retired members and beneficiaries based on PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females projected generationally using MP-2021.
- Mortality assumptions among Disabled members are based on PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

- Mortality assumptions among contingent survivors are based on PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and projected generationally using MP-2021.
- Mortality assumptions among Healthy members are based on PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2024, is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation or a fundamental change in the market that alters expected returns in future years. The best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025, are summarized in the following table.

| <u>Asset Class</u> | <u>Target Asset Allocation</u> | <u>Long-Term Expected Real Rate of Return Arithmetic Basis</u> |
|-----------------------|--------------------------------|--|
| Cash | 3.00% | (0.33%) |
| Domestic Equity | 30.00% | 5.90% |
| International Equity | 17.00% | 7.14% |
| Private Investments | 15.00% | 9.13% |
| Real Assets | 5.00% | 4.03% |
| Real Estate | 9.00% | 5.41% |
| Core Fixed Income | 15.00% | 1.14% |
| Non-Core Fixed Income | <u>6.00%</u> | 3.02% |
| Total | <u>100%</u> | |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Discount Rate

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed coal severance tax and interest money from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2128. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

| 1.0% Decrease (6.30%) | Current Discount Rate | 1.0% Increase (8.30%) |
|--------------------------|--------------------------|--------------------------|
| \$ 2,904,293 | \$ 1,992,266 | \$ 1,227,488 |

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate.

PERS Disclosure for the defined contribution plan

Carter County contributed to the state of Montana Public employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans.

Member and employer contributions rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

At the plan level for the measurement period ended June 30, 2024, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 348 employers that have participants in the PERS-DCRP totaled \$1,345,278.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

Sheriff's Retirement System

Summary of Significant Accounting Policies

The Montana Public Employee Retirement Administration (MPERA) prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

Plan Descriptions

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

The SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service and highest average compensation. Member rights are vested after five years of service.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Summary of Benefits

Service retirement:

- 20 years of membership service.
- 2.5% of HAC x years of service credit.

Early retirement:

- Age 50 with 5 years of membership service.
- This benefit calculated using HAC and service credit at early retirement, and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Second Retirement:

Applies to retirement system members re-employed in an SRS position on or after July 1, 2017:

1. If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - a. Is not awarded service credit for the period of reemployment;
 - b. Is refunded the accumulated contributions associated with the period of reemployment;
 - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
2. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - a. Is awarded service credit for the period of reemployment;
 - b. Starting the first month following termination of service, receives:
 - i. The same retirement benefit previously paid to the member, and
 - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - i. On the initial retirement benefit in January immediately following second retirement, and
 - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
3. A member who returns to covered service is not eligible for a disability benefit.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Member's compensation period used in benefit calculation

- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap

- Hired on or after July 1, 2013: 110% annual cap on compensation considered as a part of a member's HAC.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made each year equal to:

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

Contributions

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are shown in the table below.

| <u>Fiscal Year</u> | <u>Member</u> | <u>Employer</u> |
|--------------------|---------------|-----------------|
| 2018-2025 | 10.495% | 13.115% |
| 2010-2017 | 9.245% | 10.115% |
| 2008-2009 | 9.245% | 9.825% |
| 1998-2007 | 9.245% | 9.535% |

For reporting date June 30, 2025: Upon passage and approval of House Bill 85 during the 2025 Legislative session, the modified layered amortization policy put in place for SRS during the 2023 Legislative session, was repealed and restores the employer contribution rate to the fiscal year 2024 employer rate that existed before HB 569 was passed. The 2025 employer contribution rate for SRS that was restored with the passing of HB 85 is 13.115% instead of the 12.074% for fiscal year 2025. This is a change in actuarial methods.

For reporting date June 30, 2025, non-special funding: House Bill 569 also provides a one-time appropriation of State of Montana general fund dollars to the SRS of \$26.8 million. This is a non-special funding, non-contributing entity contribution. For GASB Statement 68 reporting, the employer would recognize grant revenue of \$76,761 for its proportionate share of support revenue from the State of Montana.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL for the reporting of June 30, 2025, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2024.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the County's and the state of Montana's NPL for June 30, 2025, and 2024, are displayed below. The County proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period. The County recorded a liability of \$351,302 and the County's proportionate share was 0.2864 percent.

| | Net Pension Liability as of 6/30/2025 | Net Pension Liability as of 6/30/2024 | Percent of Collective NPL as of 6/30/2025 | Percent of Collective NPL as of 6/30/2024 | Change in Percent of Collective NPL |
|------------------------------|---|---|---|---|---|
| Employer Proportionate Share | \$ 351,302 | \$ 420,933 | 0.2864% | 0.2864% | 0.0001% |
| Total | \$ 351,302 | \$ 420,933 | 0.2864% | 0.2864% | 0.0001% |

Changes in actuarial assumptions and methods:

There have been no changes to the actuarial assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

Changes in benefit terms:

The change in benefit terms since the previous measurement date:

- Effective July 1, 2023, the retirement eligibility criteria for new hires first entering the system on or after July 1, 2023, changes from 20 years of service at any age to age 50 and 20 years of service. This change had no impact on the TPL.

Changes in proportionate share:

Between the measurement date of the collective NPL and the employer's reporting date there were some changes in proportion that may have an effect on the employer's proportionate share of the collective NPL.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Pension Expense:

At June 30, 2025, the County recognized a Pension Expense of \$94,968 for its proportionate share of the pension expense.

| | Pension Expense as of 6/30/25 | Pension Expense as of 6/30/24 |
|------------------------------|----------------------------------|----------------------------------|
| Employer Proportionate Share | \$ 94,968 | \$ 100,184 |
| Total | \$ <u>94,968</u> | \$ <u>100,184</u> |

Recognition of Beginning Deferred Outflow

At June 30, 2025, the County recognized a beginning deferred outflow of resources for the County's fiscal year 2024 contributions of \$41,678.

Recognition of Deferred Inflows and Outflows:

At June 30, 2025, the County reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience | \$ 60,987 | \$ - |
| Actual vs. Expected Investment Earnings | - | 12,548 |
| Changes in Assumptions | 12,375 | 3,149 |
| Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions | - | 1,707 |
| Employer contributions subsequent to the measurement date - FY25* | 41,264 | - |
| Total | \$ <u>114,626</u> | \$ <u>17,404</u> |

*Amounts reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date have been recognized as a reduction of the net pension liability in the year ended June 30, 2025.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| For the Measurement Year ended June 30: | Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense |
|--|---|
| 2025 | \$ 31,569 |
| 2026 | \$ 37,134 |
| 2027 | \$ (8,416) |
| 2028 | \$ (5,329) |
| Thereafter | \$ - |

Actuarial Assumptions

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2024 actuarial valuation, and was determined using the following actuarial assumptions.

- Investment Return (net of admin expense) 7.30%
- General Wage Growth* 3.50%
- *includes inflation at 2.75%
- Merit Increases 1.0% to 6.40%

Post Retirement Benefit Increased - Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, Inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2207

Mortality

- Mortality assumptions among contributing members are based on PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females projected generationally using MP-2021.
- Mortality assumptions among Disabled members are based on PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for males.
- Mortality assumptions among contingent survivors are based on PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and projected generationally using MP-2021.

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

- Mortality assumptions among Healthy members are based on PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 105% for males. Projected generationally using MP-2021.

Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2024, is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class.

These ranges were combined to develop the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation or a fundamental change in the market that alters expected returns in future years. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025, are summarized in the following table.

| <u>Asset Class</u> | <u>Target Asset Allocation</u> | <u>Long-Term Expected Real Rate of Return Arithmetic Basis</u> |
|-----------------------|--------------------------------|--|
| Cash | 3.00% | (0.33%) |
| Domestic Equity | 30.00% | 5.90% |
| International Equity | 17.00% | 7.14% |
| Private Investments | 15.00% | 9.13% |
| Real Assets | 5.00% | 4.03% |
| Real Estate | 9.00% | 5.41% |
| Core Fixed Income | 15.00% | 1.14% |
| Non-Core Fixed Income | 6.00% | 3.02% |
| Total | <u>100%</u> | |

CARTER COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2025

Discount Rate

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

| 1.0% Decrease (6.30%) | Current Discount Rate | 1.0% Increase (8.30%) |
|--------------------------|--------------------------|--------------------------|
| \$ 631,215 | \$ 351,302 | \$ 123,491 |

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.30%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate.

The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena 620-0131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

Carter County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025

| | General | | | | |
|--|------------------|--------------|--|----------------------------------|--|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A | VARIANCE WITH FINAL BUDGET | |
| | ORIGINAL | FINAL | | | |
| RESOURCES (INFLOWS): | | | | | |
| Taxes and assessments | \$ 509,547 | \$ 509,547 | \$ 546,930 | \$ 37,383 | |
| Intergovernmental | 160,000 | 160,000 | 161,142 | 1,142 | |
| Charges for services | 37,000 | 37,000 | 54,722 | 17,722 | |
| Fines and forfeitures | 37,000 | 37,000 | 6,443 | (30,557) | |
| Miscellaneous | - | - | 3,622 | 3,622 | |
| Investment earnings | 201,000 | 201,000 | 694,861 | 493,861 | |
| Amounts available for appropriation | \$ 944,547 | \$ 944,547 | \$ 1,467,720 | \$ 523,173 | |
| CHARGES TO APPROPRIATIONS (OUTFLOWS): | | | | | |
| General government | \$ 2,387,500 | \$ 2,387,500 | \$ 1,575,273 | \$ 812,227 | |
| Public safety | 60,000 | 60,000 | 55,432 | 4,568 | |
| Public health | 80,000 | 80,000 | 49,241 | 30,759 | |
| Social and economic services | 2,562,500 | 2,562,500 | - | 2,562,500 | |
| Total charges to appropriations | \$ 5,690,000 | \$ 5,090,000 | \$ 1,679,946 | \$ 3,410,054 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | \$ - | \$ - | \$ 308,479 | \$ 308,479 | |
| Total other financing sources (uses) | \$ - | \$ - | \$ 308,479 | \$ 308,479 | |
| Net change in fund balance | | | \$ 96,253 | | |
| Fund balance - beginning of the year | | | \$ 2,475,429 | | |
| Fund balance - end of the year | | | \$ 2,571,682 | | |

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Carter County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025

| | Road | | | | | |
|---|---------------------|---------------------|---|---------------------|----------------------------|--|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A | | VARIANCE WITH FINAL BUDGET | |
| | ORIGINAL | FINAL | | | | |
| RESOURCES (INFLOWS): | | | | | | |
| Taxes and assessments | \$ 2,161,881 | \$ 2,161,881 | \$ 2,227,285 | \$ 65,404 | | |
| Intergovernmental | 350,000 | 350,000 | 506,407 | 156,407 | | |
| Charges for services | - | - | 184,614 | 184,614 | | |
| Miscellaneous | - | - | 15,400 | 15,400 | | |
| Amounts available for appropriation | <u>\$ 2,511,881</u> | <u>\$ 2,511,881</u> | <u>\$ 2,933,706</u> | <u>\$ 421,825</u> | | |
| CHARGES TO APPROPRIATIONS (OUTFLOWS): | | | | | | |
| General government | \$ 87,000 | \$ 87,000 | \$ 72,766 | \$ 14,234 | | |
| Public works | 2,878,000 | 2,878,000 | 1,603,197 | 1,274,803 | | |
| Capital outlay | - | - | 1,087,220 | (1,087,220) | | |
| Total charges to appropriations | <u>\$ 2,965,000</u> | <u>\$ 2,965,000</u> | <u>\$ 2,763,183</u> | <u>\$ 201,817</u> | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from the sale of general capital asset disposition | \$ - | \$ - | \$ 391,420 | \$ 391,420 | | |
| Transfers in | - | - | 162,848 | 162,848 | | |
| Transfers out | - | - | (700,000) | (700,000) | | |
| Total other financing sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (145,732)</u> | <u>\$ (145,732)</u> | | |
| Net change in fund balance | | | <u>\$ 24,791</u> | | | |
| Fund balance - beginning of the year | | | <u>\$ 3,172,635</u> | | | |
| Fund balance - end of the year | | | <u>\$ 3,197,426</u> | | | |

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Carter County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025

| Hospital Building | | | | |
|---|---------------------|---------------------|--|----------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A | VARIANCE WITH FINAL BUDGET |
| | ORIGINAL | FINAL | | |
| RESOURCES (INFLOWS): | | | | |
| Taxes and assessments | \$ 1,053,262 | \$ 1,053,262 | \$ 1,047,742 | \$ (5,520) |
| Intergovernmental | - | - | 168,874 | 168,874 |
| Charges for services | 15,000 | 15,000 | 3,659 | (11,341) |
| Miscellaneous | - | - | 48,058 | 48,058 |
| Amounts available for appropriation | <u>\$ 1,068,262</u> | <u>\$ 1,068,262</u> | <u>\$ 1,268,333</u> | <u>\$ 200,071</u> |
| CHARGES TO APPROPRIATIONS (OUTFLOWS): | | | | |
| Public health | \$ 2,600,000 | \$ 2,600,000 | \$ 136,548 | \$ 2,463,452 |
| Capital outlay | 1,500,000 | - | 19,656 | (19,656) |
| Total charges to appropriations | <u>\$ 4,100,000</u> | <u>\$ 2,600,000</u> | <u>\$ 156,204</u> | <u>\$ 2,443,796</u> |
| Net change in fund balance | | | <u>\$ 1,112,129</u> | |
| Fund balance - beginning of the year | | | \$ - | |
| Restatements | | | 2,389,759 | |
| Fund balance - beginning of the year - restated | | | <u>\$ 2,389,759</u> | |
| Fund balance - end of the year | | | <u><u>\$ 3,501,888</u></u> | |

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Carter County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025

| Public Safety | | | | |
|---|---------------------|---------------------|--|----------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A | VARIANCE WITH FINAL BUDGET |
| | ORIGINAL | FINAL | | |
| RESOURCES (INFLOWS): | | | | |
| Taxes and assessments | \$ 938,131 | \$ 938,131 | \$ 933,381 | \$ (4,750) |
| Licenses and permits | - | - | 260 | 260 |
| Intergovernmental | 18,000 | 18,000 | 227,806 | 209,806 |
| Charges for services | 30,000 | 30,000 | 51,150 | 21,150 |
| Miscellaneous | - | - | 3,938 | 3,938 |
| Amounts available for appropriation | <u>\$ 986,131</u> | <u>\$ 986,131</u> | <u>\$ 1,216,535</u> | <u>\$ 230,404</u> |
| CHARGES TO APPROPRIATIONS (OUTFLOWS): | | | | |
| Public safety | \$ 1,429,000 | \$ 1,429,000 | \$ 706,553 | \$ 722,447 |
| Capital outlay | - | - | 24,236 | (24,236) |
| Total charges to appropriations | <u>\$ 1,429,000</u> | <u>\$ 1,429,000</u> | <u>\$ 730,789</u> | <u>\$ 698,211</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | \$ - | \$ - | \$ 99,400 | \$ 99,400 |
| Transfers out | - | - | (6,635) | (6,635) |
| Total other financing sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 92,765</u> | <u>\$ 92,765</u> |
| Net change in fund balance | | | <u>\$ 578,511</u> | |
| Fund balance - beginning of the year | | | \$ - | |
| Restatements | | | 903,585 | |
| Fund balance - beginning of the year - restated | | | <u>\$ 903,585</u> | |
| Fund balance - end of the year | | | <u>\$ 1,482,096</u> | |

UNAUDITED

Carter County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2025

| Dahl Debt Service | | | | |
|---------------------------------------|------------------|-------|--|----------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A | VARIANCE WITH FINAL BUDGET |
| | ORIGINAL | FINAL | | |
| RESOURCES (INFLOWS): | | | | |
| Taxes and assessments | \$ - | \$ - | \$ 478 | \$ 478 |
| Amounts available for appropriation | \$ - | \$ - | \$ 478 | \$ 478 |
| CHARGES TO APPROPRIATIONS (OUTFLOWS): | | | | |
| Debt service - principal | \$ - | \$ - | \$ 760,000 | \$ (760,000) |
| Debt service - interest | - | - | 504,400 | (504,400) |
| Total charges to appropriations | \$ - | \$ - | \$ 1,264,400 | \$ (1,264,400) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | \$ - | \$ - | \$ 1,360,857 | \$ 1,360,857 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ 1,360,857 | \$ 1,360,857 |
| Net change in fund balance | | | \$ 96,935 | |
| Fund balance - beginning of the year | | | \$ 233,402 | |
| Fund balance - end of the year | | | \$ 330,337 | |

UNAUDITED

Carter County, Montana
Budgetary Comparison Schedule
Budget-to-GAAP Reconciliation

Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

| | General | Road | Hospital Building | Public Safety | Dahl Debt Service |
|--|---------------------|---------------------|----------------------|---------------------|----------------------|
| Sources/inflows of resources | | | | | |
| Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule | \$ 1,467,720 | \$ 2,933,706 | \$ 1,268,333 | \$ 1,216,535 | \$ 478 |
| Combined funds (GASBS 54) revenues | <u>300,521</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds. | <u>\$ 1,768,241</u> | <u>\$ 2,933,706</u> | <u>\$ 1,268,333</u> | <u>\$ 1,216,535</u> | <u>\$ 478</u> |
| Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule | \$ 1,679,946 | \$ 2,763,183 | \$ 156,204 | \$ 730,789 | \$ 1,264,400 |
| Combined funds (GASBS 54) expenditures | <u>325,726</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds | <u>\$ 2,005,672</u> | <u>\$ 2,763,183</u> | <u>\$ 156,204</u> | <u>\$ 730,789</u> | <u>\$ 1,264,400</u> |

UNAUDITED

Carter County, Montana
GASB 68 RSI
Fiscal Year Ending June 30, 2025

Schedule of Proportionate Share of the Net Pension Liability Table

| | PERS 2025 | PERS 2024 | PERS 2023 | PERS 2022 | PERS 2021 | PERS 2020 | PERS 2019 | PERS 2018 | PERS 2017 | PERS 2016 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Employer's proportion of the net pension liability | 0.081458% | 0.074477% | 0.075021% | 0.070324% | 0.069662% | 0.061257% | 0.055450% | 0.071482% | 0.073962% | 0.070923% |
| Employer's proportionate share of the net pension liability | \$ 1,992,266 | \$ 1,817,508 | \$ 1,783,917 | \$ 1,275,132 | \$ 1,837,829 | \$ 1,280,459 | \$ 1,157,316 | \$ 1,392,194 | \$ 1,259,833 | \$ 991,419 |
| State of Montana's proportionate share of the net pension liability | \$ 520,286 | \$ 504,316 | \$ 534,221 | \$ 376,358 | \$ 578,341 | \$ 416,921 | \$ 386,833 | \$ 17,525 | \$ 15,394 | \$ 12,178 |
| Total | \$ 2,512,552 | \$ 2,321,824 | \$ 2,318,138 | \$ 1,651,490 | \$ 2,416,170 | \$ 1,697,380 | \$ 1,544,149 | \$ 1,409,719 | \$ 1,275,227 | \$ 1,003,597 |
| Employer's covered payroll | \$ 1,592,857 | \$ 1,381,487 | \$ 1,315,930 | \$ 1,239,087 | \$ 1,168,812 | \$ 1,010,731 | \$ 911,904 | \$ 886,745 | \$ 885,938 | \$ 827,691 |
| Employer's proportionate share of the net pension liability as a percentage of its covered payroll | 125.08% | 131.56% | 135.56% | 102.91% | 157.24% | 126.69% | 126.91% | 157.00% | 142.20% | 119.78% |
| Plan fiduciary net position as a percentage of the total pension liability | 74.77% | 73.93% | 73.66% | 79.91% | 68.90% | 73.85% | 73.47% | 73.75% | 74.71% | 78.40% |

UNAUDITED

Schedule of Contributions

| | PERS 2025 | PERS 2024 | PERS 2023 | PERS 2022 | PERS 2021 | PERS 2020 | PERS 2019 | PERS 2018 | PERS 2017 | PERS 2016 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contributions | \$ 188,382 | \$ 178,679 | \$ 152,377 | \$ 117,255 | \$ 110,082 | \$ 102,403 | \$ 86,930 | \$ 77,238 | \$ 74,221 | \$ 74,052 |
| Contributions in relation to the contractually required contributions | \$ 188,382 | \$ 178,679 | \$ 152,377 | \$ 117,255 | \$ 110,082 | \$ 102,403 | \$ 86,930 | \$ 77,238 | \$ 74,221 | \$ 74,052 |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| County's covered payroll | \$ 2,076,979 | \$ 1,970,000 | \$ 1,698,740 | \$ 1,315,930 | \$ 1,239,087 | \$ 1,168,812 | \$ 1,010,731 | \$ 911,904 | \$ 886,745 | \$ 885,938 |
| Contributions as a percentage of covered payroll | 9.07% | 9.07% | 8.97% | 8.91% | 8.88% | 8.76% | 8.60% | 8.47% | 8.37% | 8.48% |

Carter County, Montana
GASB 68 RSI
Fiscal Year Ending June 30, 2025

Schedule of Proportionate Share of the Net Pension Liability Table

| | SRS 2025 | SRS 2024 | SRS 2023 | SRS 2022 | SRS 2021 | SRS 2020 | SRS 2019 | SRS 2018 | SRS 2017 | SRS 2016 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Employer's proportion of the net pension liability | 0.2864% | 0.2864% | 0.2800% | 0.2827% | 0.2991% | 0.2628% | 0.2298% | 0.2313% | 0.2368% | 0.2316% |
| Employer's proportionate share of the net pension liability | | | | | | | | | | |
| associated with the Employer | | | | | | | | | | |
| Total | \$ 351,302 | \$ 420,933 | \$ 384,391 | \$ 205,886 | \$ 364,595 | \$ 219,184 | \$ 172,766 | \$ 175,992 | \$ 416,007 | \$ 223,213 |
| Employer's covered payroll | \$ 351,302 | \$ 420,933 | \$ 384,391 | \$ 205,886 | \$ 364,595 | \$ 219,184 | \$ 172,766 | \$ 175,992 | \$ 416,007 | \$ 223,213 |
| Employer's proportionate share of the net pension liability as a | \$ 317,790 | \$ 293,383 | \$ 270,572 | \$ 256,884 | \$ 253,983 | \$ 210,989 | \$ 178,318 | \$ 173,039 | \$ 167,166 | \$ 157,560 |
| percentage of its covered payroll | 110.55% | 143.48% | 142.07% | 80.15% | 143.55% | 103.88% | 96.89% | 101.71% | 248.86% | 141.67% |
| Plan fiduciary net position as a percentage of the total pension | 82.12% | 77.09% | 77.07% | 86.94% | 75.92% | 81.89% | 82.68% | 81.30% | 63.00% | 75.40% |
| liability | | | | | | | | | | |

Schedule of Contributions

UNAUDITED

| | SRS 2025 | SRS 2024 | SRS 2023 | SRS 2022 | SRS 2021 | SRS 2020 | SRS 2019 | SRS 2018 | SRS 2017 | SRS 2016 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contributions | \$ 41,264 | \$ 41,678 | \$ 38,477 | \$ 35,663 | \$ 33,627 | \$ 33,428 | \$ 27,786 | \$ 23,824 | \$ 17,503 | \$ 17,326 |
| Contributions in relation to the contractually required contributions | \$ 41,264 | \$ 41,678 | \$ 38,477 | \$ 35,663 | \$ 33,627 | \$ 33,428 | \$ 27,786 | \$ 23,824 | \$ 17,503 | \$ 17,326 |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| County's covered payroll | \$ 341,759 | \$ 317,789 | \$ 293,382 | \$ 270,572 | \$ 256,884 | \$ 253,983 | \$ 210,989 | \$ 178,318 | \$ 173,039 | \$ 167,166 |
| Contributions as a percentage of covered payroll | 12.07% | 13.12% | 13.12% | 13.18% | 13.09% | 13.16% | 13.17% | 13.36% | 10.12% | 13.36% |

**OTHER
SUPPLEMENTARY
INFORMATION**

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2130 BRIDGE | 2140 WEED | 2150 PRED ANIMAL | 2151 SPECIAL PREDATOR |
|---|----------------|--------------|---------------------|--------------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | 636,737.84 | 421,608.86 | 93,269.91 | 522,101.12 |
| Valuation of investments to fair value | 0.00 | (1,800.79) | 0.00 | (2,230.01) |
| Taxes receivable: | | | | |
| Mobiles | 20.64 | 4.73 | 0.00 | 9.39 |
| Real estate | 101.65 | 34.62 | 0.00 | 25.95 |
| Personal | 4.45 | 1.02 | 0.00 | 2.01 |
| Special assessments | 0.00 | 0.00 | 5,432.25 | 0.00 |
| Other tax receivables | 839.91 | 192.96 | 0.00 | 382.12 |
| Inventories | 0.00 | 141,153.54 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL ASSETS | 637,704.49 | 561,194.94 | 98,702.16 | 520,290.58 |
| <hr/> | | | | |
| Deferred Outflows of Resources | | | | |
| <hr/> | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 4,130.85 | 5,546.91 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL LIABILITIES | 4,130.85 | 5,546.91 | 0.00 | 0.00 |
| <hr/> | | | | |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 126.74 | 40.37 | 5,432.25 | 37.35 |
| Deferred Inflows of Resources other | 839.91 | 192.96 | 0.00 | 382.12 |
| <hr/> | | | | |
| Total Deferred Inflows of Resources | 966.65 | 233.33 | 5,432.25 | 419.47 |
| <hr/> | | | | |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 153,813.10 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 632,606.99 | 401,601.60 | 93,269.91 | 519,871.11 |
| <hr/> | | | | |
| Total Fund Balances | 632,606.99 | 555,414.70 | 93,269.91 | 519,871.11 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 637,704.49 | 561,194.94 | 98,702.16 | 520,290.58 |
| <hr/> | | | | |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2160 FAIR | 2170 AIRPORT | 2190 LVSTK PROT | 2220 LIBRARY |
|--|--------------|-----------------|--------------------|-----------------|
| <hr/> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | 449,901.53 | 2,496,230.82 | 50,530.87 | 5,568.79 |
| Valuation of investments to fair value | 0.00 | (10,661.96) | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 39.70 | 6.05 | 0.00 | 1.12 |
| Real estate | 78.72 | 31.64 | 0.00 | 3.38 |
| Personal | 8.55 | 1.30 | 0.00 | 0.24 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 1,615.49 | 245.91 | 0.00 | 45.40 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL ASSETS | 451,643.99 | 2,485,853.76 | 50,530.87 | 5,618.93 |
| <hr/> | | | | |
| Deferred Outflows of Resources | | | | |
| <hr/> | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 126.97 | 38.99 | 0.00 | 4.74 |
| Deferred Inflows of Resources other | 1,615.49 | 245.91 | 0.00 | 45.40 |
| <hr/> | | | | |
| Total Deferred Inflows of Resources | 1,742.46 | 284.90 | 0.00 | 50.14 |
| <hr/> | | | | |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 449,901.53 | 2,485,568.86 | 50,530.87 | 5,568.79 |
| <hr/> | | | | |
| Total Fund Balances | 449,901.53 | 2,485,568.86 | 50,530.87 | 5,568.79 |
| Total Liabilities, Deferred | 451,643.99 | 2,485,853.76 | 50,530.87 | 5,618.93 |
| inflows of resources and Fund Balances | | | | |
| <hr/> | | | | |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2237 DAHL SPECIAL LEVY | 2245 CONSERVATION DISTR | 2260 EMER DISASTER | 2280 SENIOR CITIZENS |
|--|---------------------------|----------------------------|-----------------------|-------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | 126.47 | 7,010.37 | 323.27 | 163,117.34 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 0.00 | 7.52 |
| Real estate | 30.53 | 52.03 | 0.00 | 20.50 |
| Personal | 0.00 | 0.00 | 0.00 | 1.62 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 0.00 | 306.45 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 157.00 | 7,062.40 | 323.27 | 163,453.43 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 1,065.34 |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 1,065.34 |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 30.53 | 52.03 | 0.00 | 29.64 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 0.00 | 306.45 |
| Total Deferred Inflows of Resources | 30.53 | 52.03 | 0.00 | 336.09 |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 126.47 | 7,010.37 | 323.27 | 162,052.00 |
| Total Fund Balances | 126.47 | 7,010.37 | 323.27 | 162,052.00 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 157.00 | 7,062.40 | 323.27 | 163,453.43 |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2281 | 2282 | 2290 | 2301 |
|--|--------------------|-----------|-------------------|------------|
| | SENIOR TRANSPORTAT | FOOD BANK | EXTENSION SERVICE | SEVERITY |
| <hr/> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | 136,151.01 | 21,004.98 | 142,515.89 | 223,082.10 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 17.38 | 0.00 |
| Real estate | 0.00 | 0.00 | 36.50 | 0.00 |
| Personal | 0.00 | 0.00 | 3.75 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 707.49 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL ASSETS | 136,151.01 | 21,004.98 | 143,281.01 | 223,082.10 |
| <hr/> | | | | |
| Deferred Outflows of Resources | | | | |
| <hr/> | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 1,107.77 | 0.00 |
| <hr/> | | | | |
| TOTAL LIABILITIES | 0.00 | 0.00 | 1,107.77 | 0.00 |
| <hr/> | | | | |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 57.63 | 0.00 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 707.49 | 0.00 |
| <hr/> | | | | |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 765.12 | 0.00 |
| <hr/> | | | | |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 136,151.01 | 21,004.98 | 141,408.12 | 223,082.10 |
| <hr/> | | | | |
| Total Fund Balances | 136,151.01 | 21,004.98 | 141,408.12 | 223,082.10 |
| Total Liabilities, Deferred | 136,151.01 | 21,004.98 | 143,281.01 | 223,082.10 |
| inflows of resources and Fund Balances | | | | |
| <hr/> | | | | |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2320 CAMP NEEDMORE | 2360 MUSEUM | 2370 GRP HLTH INS | 2371 RETIREMENT |
|---|-----------------------|-------------------|----------------------|--------------------|
| ASSETS | | | | |
| Cash and cash equivalents | 91,499.10 | 221,032.93 | 280,417.84 | 129,030.59 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 23.71 | 75.76 | 23.71 |
| Real estate | 0.00 | 76.22 | 181.05 | 67.08 |
| Personal | 0.00 | 5.11 | 16.31 | 5.11 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 964.75 | 3,083.42 | 964.75 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 91,499.10 | 222,102.72 | 283,774.38 | 130,091.24 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 4,208.92 | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 4,208.92 | 0.00 | 0.00 |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 105.04 | 273.12 | 95.90 |
| Deferred Inflows of Resources other | 0.00 | 964.75 | 3,083.42 | 964.75 |
| Total Deferred Inflows of Resources | 0.00 | 1,069.79 | 3,356.54 | 1,060.65 |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 91,499.10 | 216,824.01 | 280,417.84 | 129,030.59 |
| Total Fund Balances | 91,499.10 | 216,824.01 | 280,417.84 | 129,030.59 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 91,499.10 | 222,102.72 | 283,774.38 | 130,091.24 |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2384 | 2388 | 2390 | 2392 |
|--|-------------------|-----------------|--------------------|-----------|
| | OPIOID SETTLEMENT | SHERIFF'S U & W | LIABILITY INSURANC | CDBG |
| <hr/> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | 235.56 | 110.15 | 102,454.96 | 30,000.00 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 23.50 | 0.00 |
| Real estate | 0.00 | 0.00 | 67.61 | 0.00 |
| Personal | 0.00 | 0.00 | 5.07 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 957.18 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL ASSETS | 235.56 | 110.15 | 103,508.32 | 30,000.00 |
| <hr/> | | | | |
| Deferred Outflows of Resources | | | | |
| <hr/> | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 96.18 | 0.00 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 957.18 | 0.00 |
| <hr/> | | | | |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 1,053.36 | 0.00 |
| <hr/> | | | | |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 235.56 | 110.15 | 102,454.96 | 30,000.00 |
| <hr/> | | | | |
| Total Fund Balances | 235.56 | 110.15 | 102,454.96 | 30,000.00 |
| Total Liabilities, Deferred | 235.56 | 110.15 | 103,508.32 | 30,000.00 |
| inflows of resources and Fund Balances | | | | |
| <hr/> | | | | |
| ===== | | | | |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2398 PASSPORT LOCAL | 2430 JUNK VEHICLE | 2440 LAND PLANNING | 2821 BARSAA |
|---|------------------------|----------------------|-----------------------|-------------------|
| ASSETS | | | | |
| Cash and cash equivalents | 2,129.44 | 9,927.71 | 20,377.18 | 202,662.51 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 0.00 | 0.00 |
| Real estate | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 2,129.44 | 9,927.71 | 20,377.18 | 202,662.51 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 2,129.44 | 9,927.71 | 20,377.18 | 202,662.51 |
| Total Fund Balances | 2,129.44 | 9,927.71 | 20,377.18 | 202,662.51 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 2,129.44 | 9,927.71 | 20,377.18 | 202,662.51 |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2840 WEED GRANT | 2859 COUNTY LAND INFORM | 2865 DNRC VOL FIRE ASSI | 2902 FOREST RESERVE TIT |
|---|--------------------|----------------------------|----------------------------|----------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | 12,470.47 | 10,767.50 | 0.00 | 34,479.24 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 0.00 | 0.00 |
| Real estate | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 12,470.47 | 10,767.50 | 0.00 | 34,479.24 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 12,470.47 | 10,767.50 | 0.00 | 34,479.24 |
| Total Fund Balances | 12,470.47 | 10,767.50 | 0.00 | 34,479.24 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 12,470.47 | 10,767.50 | 0.00 | 34,479.24 |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2928 | 2970 | 2971 | 2973 |
|--|--------------------|---------------|-----------|----------|
| | HAZARDOUS FUELS RE | COUNTY HEALTH | WIC | MCH |
| ASSETS | | | | |
| Cash and cash equivalents | 12,484.85 | 47,108.02 | 11,927.70 | 7,248.58 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 0.00 | 0.00 |
| Real estate | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other tax receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | 12,484.85 | 47,108.02 | 11,927.70 | 7,248.58 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 2,608.69 | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 2,608.69 | 0.00 | 0.00 |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 0.00 |
| Unassigned (negative balance only) | 12,484.85 | 44,499.33 | 11,927.70 | 7,248.58 |
| Total Fund Balances | 12,484.85 | 44,499.33 | 11,927.70 | 7,248.58 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 12,484.85 | 47,108.02 | 11,927.70 | 7,248.58 |

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | 2976 IMMUNIZATION | 2978 TOBACCO GRANT | 2989 PHEP GRANT | Total Nonmajor Spec. Rev. Funds |
|---|----------------------|-----------------------|--------------------|------------------------------------|
| <hr/> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | 0.00 | 23,632.15 | 0.00 | 6,619,277.65 |
| Valuation of investments to fair value | 0.00 | 0.00 | 0.00 | (14,692.76) |
| Taxes receivable: | | | | |
| Mobiles | 0.00 | 0.00 | 0.00 | 253.21 |
| Real estate | 0.00 | 0.00 | 0.00 | 807.48 |
| Personal | 0.00 | 0.00 | 0.00 | 54.54 |
| Special assessments | 0.00 | 0.00 | 0.00 | 5,432.25 |
| Other tax receivables | 0.00 | 0.00 | 0.00 | 10,305.83 |
| Inventories | 0.00 | 0.00 | 0.00 | 141,153.54 |
| <hr/> | | | | |
| TOTAL ASSETS | 0.00 | 23,632.15 | 0.00 | 6,762,591.74 |
| <hr/> | | | | |
| Deferred Outflows of Resources | | | | |
| <hr/> | | | | |
| LIABILITIES | | | | |
| Other accrued payables | 0.00 | 0.00 | 0.00 | 18,668.48 |
| <hr/> | | | | |
| TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 18,668.48 |
| <hr/> | | | | |
| Deferred Inflows of Resources | | | | |
| Deferred Inflows of Tax Revenues | 0.00 | 0.00 | 0.00 | 6,547.48 |
| Deferred Inflows of Resources other | 0.00 | 0.00 | 0.00 | 10,305.83 |
| <hr/> | | | | |
| Total Deferred Inflows of Resources | 0.00 | 0.00 | 0.00 | 16,853.31 |
| <hr/> | | | | |
| FUND BALANCES | | | | |
| Non-spendable | 0.00 | 0.00 | 0.00 | 153,813.10 |
| Unassigned (negative balance only) | 0.00 | 23,632.15 | 0.00 | 6,573,256.85 |
| <hr/> | | | | |
| Total Fund Balances | 0.00 | 23,632.15 | 0.00 | 6,727,069.95 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 0.00 | 23,632.15 | 0.00 | 6,762,591.74 |
| <hr/> | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2130 BRIDGE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| <hr/> | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 164,188.49 | 164,189.48 | 0.99 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 35,000.00 | 35,000.00 | 29,918.88 | (5,081.12) |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 1,296.51 | 1,296.51 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| Total revenues | 35,000.00 | 199,188.49 | 195,404.87 | (3,783.62) |
| <hr/> | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 380,000.00 | 380,000.00 | 281,367.37 | 98,632.63 |
| Supplies/services/materials, etc | 225,000.00 | 225,000.00 | 181,283.91 | 43,716.09 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2130 BRIDGE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 1,005,000.00 | 1,005,000.00 | 462,651.28 | 542,348.72 |
| Excess of revenues over (under) expenditures | (970,000.00) | (805,811.51) | (267,246.41) | 538,565.10 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 62,630.92 | 62,630.92 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 62,630.92 | 62,630.92 |
| Net change in fund balance | (970,000.00) | (805,811.51) | (204,615.49) | 601,196.02 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 837,222.48 | 837,222.48 | 837,222.48 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 837,222.48 | 837,222.48 | 837,222.48 | 0.00 |
| Fund balance - June 30, 2025 | (132,777.52) | 31,410.97 | 632,606.99 | 601,196.02 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2140 WEED

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 2,874.65 | 37,760.49 | 34,885.84 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 10,000.00 | 10,000.00 | 7,766.79 | (2,233.21) |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 100,000.00 | 100,000.00 | 98,941.25 | (1,058.75) |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 1,631.82 | 1,631.82 |
| Investment and royalty earnings | 10,000.00 | 10,000.00 | 27,753.29 | 17,753.29 |
| Total revenues | 120,000.00 | 122,874.65 | 173,853.64 | 50,978.99 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 175,000.00 | 175,000.00 | 172,073.67 | 2,926.33 |
| Supplies/services/materials, etc | 290,000.00 | 290,000.00 | 81,935.44 | 208,064.56 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2140 WEED

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 465,000.00 | 465,000.00 | 254,009.11 | 210,990.89 |
| Excess of revenues over (under) expenditures | (345,000.00) | (342,125.35) | (80,155.47) | 261,969.88 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 8,550.00 | 8,550.00 |
| Transfers in | 0.00 | 0.00 | 29,940.04 | 29,940.04 |
| Transfers out | 0.00 | 0.00 | (30,000.00) | (30,000.00) |
| Total other financing sources (uses) | 0.00 | 0.00 | 8,490.04 | 8,490.04 |
| Net change in fund balance | (345,000.00) | (342,125.35) | (71,665.43) | 270,459.92 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 629,407.53 | 629,407.53 | 629,407.53 | 0.00 |
| Prior period adjustments | (2,327.40) | (2,327.40) | (2,327.40) | 0.00 |
| Fund balance - July 1, 2024 - As restated | 627,080.13 | 627,080.13 | 627,080.13 | 0.00 |
| Fund balance - June 30, 2025 | 282,080.13 | 284,954.78 | 555,414.70 | 270,459.92 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2150 PRED ANIMAL

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 56,814.00 | 56,814.00 | 53,700.40 | (3,113.60) |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 20,000.00 | 20,000.00 | 20,716.00 | 716.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 76,814.00 | 76,814.00 | 74,416.40 | (2,397.60) |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 2,000.00 | 2,000.00 | 1,128.17 | 871.83 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 214,000.00 | 214,000.00 | 201,807.95 | 12,192.05 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2150 PRED ANIMAL

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 216,000.00 | 216,000.00 | 202,936.12 | 13,063.88 |
| Excess of revenues over (under) expenditures | (139,186.00) | (139,186.00) | (128,519.72) | 10,666.28 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 88,768.00 | 88,768.00 | 100,091.44 | 11,323.44 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 88,768.00 | 88,768.00 | 100,091.44 | 11,323.44 |
| Net change in fund balance | (50,418.00) | (50,418.00) | (28,428.28) | 21,989.72 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 121,675.19 | 121,675.19 | 121,675.19 | 0.00 |
| Prior period adjustments | 23.00 | 23.00 | 23.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 121,698.19 | 121,698.19 | 121,698.19 | 0.00 |
| Fund balance - June 30, 2025 | 71,280.19 | 71,280.19 | 93,269.91 | 21,989.72 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2151 SPECIAL PREDATOR

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 74,655.40 | 74,655.85 | 0.45 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 7,000.00 | 7,000.00 | 11,973.58 | 4,973.58 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 34,528.91 | 34,528.91 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 7,000.00 | 81,655.40 | 121,158.34 | 39,502.94 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2151 SPECIAL PREDATOR

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 7,000.00 | 81,655.40 | 121,158.34 | 39,502.94 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | (498,713.00) | (498,713.00) | (100,000.00) | 398,713.00 |
| Total other financing sources (uses) | (498,713.00) | (498,713.00) | (100,000.00) | 398,713.00 |
| Net change in fund balance | (491,713.00) | (417,057.60) | 21,158.34 | 438,215.94 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 498,712.77 | 498,712.77 | 498,712.77 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 498,712.77 | 498,712.77 | 498,712.77 | 0.00 |
| Fund balance - June 30, 2025 | 6,999.77 | 81,655.17 | 519,871.11 | 438,215.94 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2160 FAIR

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 615,971.97 | 315,503.67 | (300,468.30) |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 1,500.00 | 1,500.00 | 50,816.13 | 49,316.13 |
| Local grants | 0.00 | 0.00 | 11,655.30 | 11,655.30 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 8,402.84 | 8,402.84 |
| Investment and royalty earnings | 0.00 | 0.00 | 86.95 | 86.95 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 1,500.00 | 617,471.97 | 386,464.89 | (231,007.08) |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 26,000.00 | 26,000.00 | 12,579.09 | 13,420.91 |
| Supplies/services/materials, etc | 73,500.00 | 73,500.00 | 46,169.01 | 27,330.99 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2160 FAIR

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 250,000.00 | 250,000.00 | 5,583.80 | 244,416.20 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 349,500.00 | 349,500.00 | 64,331.90 | 285,168.10 |
| Excess of revenues over (under) expenditures | (348,000.00) | 267,971.97 | 322,132.99 | 54,161.02 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 156.80 | 156.80 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 156.80 | 156.80 |
| Net change in fund balance | (348,000.00) | 267,971.97 | 322,289.79 | 54,317.82 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 127,570.74 | 127,570.74 | 127,570.74 | 0.00 |
| Prior period adjustments | 41.00 | 41.00 | 41.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 127,611.74 | 127,611.74 | 127,611.74 | 0.00 |
| Fund balance - June 30, 2025 | (220,388.26) | 395,583.71 | 449,901.53 | 54,317.82 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2170 AIRPORT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 46,061.96 | 48,062.25 | 2,000.29 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 15,000.00 | 15,000.00 | 8,260.20 | (6,739.80) |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 2,000.00 | 2,000.00 | 7,767.28 | 5,767.28 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 9,000.00 | 9,000.00 | 28,544.64 | 19,544.64 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 18.87 | 18.87 |
| Investment and royalty earnings | 60,000.00 | 60,000.00 | 144,753.70 | 84,753.70 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 86,000.00 | 132,061.96 | 237,406.94 | 105,344.98 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 20,000.00 | 20,000.00 | 4,442.51 | 15,557.49 |
| Supplies/services/materials, etc | 50,000.00 | 50,000.00 | 64,620.29 | (14,620.29) |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2170 AIRPORT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 1,796,517.00 | 1,796,517.00 | 64,880.98 | 1,731,636.02 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 1,866,517.00 | 1,866,517.00 | 133,943.78 | 1,732,573.22 |
| Excess of revenues over (under) expenditures | (1,780,517.00) | (1,734,455.04) | 103,463.16 | 1,837,918.20 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 103.92 | 103.92 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 103.92 | 103.92 |
| Net change in fund balance | (1,780,517.00) | (1,734,455.04) | 103,567.08 | 1,838,022.12 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 2,382,001.78 | 2,382,001.78 | 2,382,001.78 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 2,382,001.78 | 2,382,001.78 | 2,382,001.78 | 0.00 |
| Fund balance - June 30, 2025 | 601,484.78 | 647,546.74 | 2,485,568.86 | 1,838,022.12 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2190 LVSTK PROT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 50,530.00 | 50,530.00 | 0.00 | 50,530.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2190 LVSTK PROT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 50,530.00 | 50,530.00 | 0.00 | 50,530.00 |
| Excess of revenues over (under) expenditures | (50,530.00) | (50,530.00) | 0.00 | 50,530.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (50,530.00) | (50,530.00) | 0.00 | 50,530.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 50,530.87 | 50,530.87 | 50,530.87 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 50,530.87 | 50,530.87 | 50,530.87 | 0.00 |
| Fund balance - June 30, 2025 | 0.87 | 0.87 | 50,530.87 | 50,530.00 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2220 LIBRARY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 8,871.57 | 8,871.61 | 0.04 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 1,401.43 | 1,401.43 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 0.00 | 8,871.57 | 10,273.04 | 1,401.47 |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 13,000.00 | 13,000.00 | 12,000.00 | 1,000.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2220 LIBRARY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 13,000.00 | 13,000.00 | 12,000.00 | 1,000.00 |
| Excess of revenues over (under) expenditures | (13,000.00) | (4,128.43) | (1,726.96) | 2,401.47 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (13,000.00) | (4,128.43) | (1,726.96) | 2,401.47 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 7,295.75 | 7,295.75 | 7,295.75 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 7,295.75 | 7,295.75 | 7,295.75 | 0.00 |
| Fund balance - June 30, 2025 | (5,704.25) | 3,167.32 | 5,568.79 | 2,401.47 |

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CARTER COUNTY

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2237 DAHL SPECIAL LEVY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|------------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 126.47 | 126.47 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 30,000.00 | 30,000.00 | 0.00 | (30,000.00) |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 30,000.00 | 30,126.47 | 126.47 | (30,000.00) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 149,497.00 | 149,497.00 | 149,496.73 | 0.27 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2237 DAHL SPECIAL LEVY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 149,497.00 | 149,497.00 | 149,496.73 | 0.27 |
| Excess of revenues over (under) expenditures | (119,497.00) | (119,370.53) | (149,370.26) | (29,999.73) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (119,497.00) | (119,370.53) | (149,370.26) | (29,999.73) |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 149,496.73 | 149,496.73 | 149,496.73 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 149,496.73 | 149,496.73 | 149,496.73 | 0.00 |
| Fund balance - June 30, 2025 | 29,999.73 | 30,126.20 | 126.47 | (29,999.73) |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2245 CONSERVATION DISTRICT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 6,916.21 | 6,916.21 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 17,278.00 | 17,278.00 | 0.00 | (17,278.00) |
| State shared revenues | 0.00 | 0.00 | 880.80 | 880.80 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 47.18 | 47.18 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 17,278.00 | 24,194.21 | 7,844.19 | (16,350.02) |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2245 CONSERVATION DISTRICT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 35,000.00 | 35,000.00 | 28,513.99 | 6,486.01 |
| Supplies/services/materials, etc | 20,000.00 | 20,000.00 | 23,643.95 | (3,643.95) |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 55,000.00 | 55,000.00 | 52,157.94 | 2,842.06 |
| Excess of revenues over (under) expenditures | (37,722.00) | (30,805.79) | (44,313.75) | (13,507.96) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 2,353.50 | 2,353.50 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 2,353.50 | 2,353.50 |
| Net change in fund balance | (37,722.00) | (30,805.79) | (41,960.25) | (11,154.46) |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 48,609.62 | 48,609.62 | 48,609.62 | 0.00 |
| Prior period adjustments | 361.00 | 361.00 | 361.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 48,970.62 | 48,970.62 | 48,970.62 | 0.00 |
| Fund balance - June 30, 2025 | 11,248.62 | 18,164.83 | 7,010.37 | (11,154.46) |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2260 EMER DISASTER

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2260 EMER DISASTER

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 323.27 | 323.27 | 323.27 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 323.27 | 323.27 | 323.27 | 0.00 |
| Fund balance - June 30, 2025 | 323.27 | 323.27 | 323.27 | 0.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2280 SENIOR CITIZENS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 59,873.88 | 59,874.24 | 0.36 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 10,000.00 | 10,000.00 | 25,049.76 | 15,049.76 |
| State shared revenues | 2,000.00 | 2,000.00 | 10,340.88 | 8,340.88 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 5,000.00 | 5,000.00 | 12,860.35 | 7,860.35 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 118.89 | 118.89 |
| Investment and royalty earnings | 0.00 | 0.00 | 27.27 | 27.27 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 17,000.00 | 76,873.88 | 108,271.39 | 31,397.51 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 76,000.00 | 76,000.00 | 69,958.80 | 6,041.20 |
| Supplies/services/materials, etc | 100,550.00 | 100,550.00 | 51,710.37 | 48,839.63 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2280 SENIOR CITIZENS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|---|--------------------|------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 176,550.00 | 176,550.00 | 121,669.17 | 54,880.83 |
| Excess of revenues over (under) expenditures | (159,550.00) | (99,676.12) | (13,397.78) | 86,278.34 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 17,660.75 | 17,660.75 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 17,660.75 | 17,660.75 |
| Net change in fund balance | (159,550.00) | (99,676.12) | 4,262.97 | 103,939.09 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 156,852.03 | 156,852.03 | 156,852.03 | 0.00 |
| Prior period adjustments | 937.00 | 937.00 | 937.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 157,789.03 | 157,789.03 | 157,789.03 | 0.00 |
| Fund balance - June 30, 2025 | (1,760.97) | 58,112.91 | 162,052.00 | 103,939.09 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2281 SENIOR TRANSPORTATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 15,000.00 | 15,000.00 | 38,564.14 | 23,564.14 |
| State shared revenues | 160,880.00 | 160,880.00 | 160,880.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 5,000.00 | 5,000.00 | 10,285.00 | 5,285.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 270.82 | 270.82 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 180,880.00 | 180,880.00 | 209,999.96 | 29,119.96 |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 12,000.00 | 12,000.00 | 9,623.76 | 2,376.24 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 58,000.00 | 58,000.00 | 48,705.43 | 9,294.57 |
| Supplies/services/materials, etc | 20,000.00 | 20,000.00 | 17,565.39 | 2,434.61 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2281 SENIOR TRANSPORTATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 60,000.00 | 60,000.00 | 0.00 | 60,000.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 150,000.00 | 150,000.00 | 75,894.58 | 74,105.42 |
| Excess of revenues over (under) expenditures | 30,880.00 | 30,880.00 | 134,105.38 | 103,225.38 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 2,045.63 | 2,045.63 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 2,045.63 | 2,045.63 |
| Net change in fund balance | 30,880.00 | 30,880.00 | 136,151.01 | 105,271.01 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | (789.00) | (789.00) | (789.00) | 0.00 |
| Prior period adjustments | 789.00 | 789.00 | 789.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 30,880.00 | 30,880.00 | 136,151.01 | 105,271.01 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2282 FOOD BANK

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 5,000.00 | 5,000.00 | 7,303.00 | 2,303.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 5,000.00 | 5,000.00 | 7,303.00 | 2,303.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 18,529.00 | 18,529.00 | 4,827.62 | 13,701.38 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2282 FOOD BANK

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 18,529.00 | 18,529.00 | 4,827.62 | 13,701.38 |
| Excess of revenues over (under) expenditures | (13,529.00) | (13,529.00) | 2,475.38 | 16,004.38 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (13,529.00) | (13,529.00) | 2,475.38 | 16,004.38 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 18,529.60 | 18,529.60 | 18,529.60 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 18,529.60 | 18,529.60 | 18,529.60 | 0.00 |
| Fund balance - June 30, 2025 | 5,000.60 | 5,000.60 | 21,004.98 | 16,004.38 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2290 EXTENSION SERVICE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| <hr/> | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 43,863.00 | 138,177.64 | 138,178.47 | 0.83 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 3,000.00 | 3,000.00 | 22,668.63 | 19,668.63 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 225.00 | 225.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 3,336.58 | 3,336.58 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| Total revenues | 46,863.00 | 141,177.64 | 164,408.68 | 23,231.04 |
| <hr/> | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 40,000.00 | 40,000.00 | 35,804.60 | 4,195.40 |
| Supplies/services/materials, etc | 120,000.00 | 120,000.00 | 48,716.51 | 71,283.49 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2290 EXTENSION SERVICE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 160,000.00 | 160,000.00 | 84,521.11 | 75,478.89 |
| Excess of revenues over (under) expenditures | (113,137.00) | (18,822.36) | 79,887.57 | 98,709.93 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 3,946.14 | 3,946.14 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 3,946.14 | 3,946.14 |
| Net change in fund balance | (113,137.00) | (18,822.36) | 83,833.71 | 102,656.07 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 57,574.41 | 57,574.41 | 57,574.41 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 57,574.41 | 57,574.41 | 57,574.41 | 0.00 |
| Fund balance - June 30, 2025 | (55,562.59) | 38,752.05 | 141,408.12 | 102,656.07 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2301 SEVERITY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 57,781.89 | 57,781.89 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 298.80 | 298.80 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 0.00 | 0.00 | 58,080.69 | 58,080.69 |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 6,000.00 | 6,000.00 | 4,132.60 | 1,867.40 |
| Supplies/services/materials, etc | 84,000.00 | 84,000.00 | 2,083.92 | 81,916.08 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2301 SEVERITY

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 100,000.00 | 100,000.00 | 65,076.50 | 34,923.50 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 190,000.00 | 190,000.00 | 71,293.02 | 118,706.98 |
| Excess of revenues over (under) expenditures | (190,000.00) | (190,000.00) | (13,212.33) | 176,787.67 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 208.26 | 208.26 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 208.26 | 208.26 |
| Net change in fund balance | (190,000.00) | (190,000.00) | (13,004.07) | 176,995.93 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 236,031.17 | 236,031.17 | 236,031.17 | 0.00 |
| Prior period adjustments | 55.00 | 55.00 | 55.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 236,086.17 | 236,086.17 | 236,086.17 | 0.00 |
| Fund balance - June 30, 2025 | 46,086.17 | 46,086.17 | 223,082.10 | 176,995.93 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2320 CAMP NEEDMORE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 103,740.00 | 103,740.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 5,000.00 | 5,000.00 | 10,171.00 | 5,171.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 223.14 | 223.14 |
| Investment and royalty earnings | 0.00 | 0.00 | 78.24 | 78.24 |
| Total revenues | 5,000.00 | 5,000.00 | 114,212.38 | 109,212.38 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 22,000.00 | 22,000.00 | 11,772.17 | 10,227.83 |
| Supplies/services/materials, etc | 12,000.00 | 12,000.00 | 11,478.69 | 521.31 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2320 CAMP NEEDMORE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 44,000.00 | 44,000.00 | 0.00 | 44,000.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 78,000.00 | 78,000.00 | 23,250.86 | 54,749.14 |
| Excess of revenues over (under) expenditures | (73,000.00) | (73,000.00) | 90,961.52 | 163,961.52 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 98,740.00 | 98,740.00 | 537.58 | (98,202.42) |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 98,740.00 | 98,740.00 | 537.58 | (98,202.42) |
| Net change in fund balance | 25,740.00 | 25,740.00 | 91,499.10 | 65,759.10 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | (301.00) | (301.00) | (301.00) | 0.00 |
| Prior period adjustments | 301.00 | 301.00 | 301.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 25,740.00 | 25,740.00 | 91,499.10 | 65,759.10 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2360 MUSEUM

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-------------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 188,627.07 | 188,628.20 | 1.13 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 50,000.00 | 50,000.00 | 33,624.02 | (16,375.98) |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 394.43 | 394.43 |
| Investment and royalty earnings | 0.00 | 0.00 | 149.82 | 149.82 |
| Total revenues | 50,000.00 | 238,627.07 | 222,796.47 | (15,830.60) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 290,000.00 | 290,000.00 | 259,924.56 | 30,075.44 |
| Supplies/services/materials, etc | 35,000.00 | 35,000.00 | 28,923.43 | 6,076.57 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2360 MUSEUM

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 250,000.00 | 250,000.00 | 205,733.75 | 44,266.25 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 575,000.00 | 575,000.00 | 494,581.74 | 80,418.26 |
| Excess of revenues over (under) expenditures | (525,000.00) | (336,372.93) | (271,785.27) | 64,587.66 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 35,662.16 | 35,662.16 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 35,662.16 | 35,662.16 |
| Net change in fund balance | (525,000.00) | (336,372.93) | (236,123.11) | 100,249.82 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 452,947.12 | 452,947.12 | 452,947.12 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 452,947.12 | 452,947.12 | 452,947.12 | 0.00 |
| Fund balance - June 30, 2025 | (72,052.88) | 116,574.19 | 216,824.01 | 100,249.82 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2370 GRP HLTH INS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-------------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 602,324.63 | 602,328.25 | 3.62 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 25,000.00 | 25,000.00 | 97,044.84 | 72,044.84 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 25,000.00 | 627,324.63 | 699,373.09 | 72,048.46 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2370 GRP HLTH INS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 25,000.00 | 627,324.63 | 699,373.09 | 72,048.46 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | (530,000.00) | (530,000.00) | (493,416.60) | 36,583.40 |
| Total other financing sources (uses) | (530,000.00) | (530,000.00) | (493,416.60) | 36,583.40 |
| Net change in fund balance | (505,000.00) | 97,324.63 | 205,956.49 | 108,631.86 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 74,461.35 | 74,461.35 | 74,461.35 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 74,461.35 | 74,461.35 | 74,461.35 | 0.00 |
| Fund balance - June 30, 2025 | (430,538.65) | 171,785.98 | 280,417.84 | 108,631.86 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2371 RETIREMENT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 188,529.30 | 188,530.43 | 1.13 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 22,000.00 | 22,000.00 | 30,311.02 | 8,311.02 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 22,000.00 | 210,529.30 | 218,841.45 | 8,312.15 |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2371 RETIREMENT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 22,000.00 | 210,529.30 | 218,841.45 | 8,312.15 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | (290,000.00) | (290,000.00) | (264,364.39) | 25,635.61 |
| Total other financing sources (uses) | (290,000.00) | (290,000.00) | (264,364.39) | 25,635.61 |
| Net change in fund balance | (268,000.00) | (79,470.70) | (45,522.94) | 33,947.76 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 174,553.53 | 174,553.53 | 174,553.53 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 174,553.53 | 174,553.53 | 174,553.53 | 0.00 |
| Fund balance - June 30, 2025 | (93,446.47) | 95,082.83 | 129,030.59 | 33,947.76 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2384 OPIOID SETTLEMENT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 235.56 | 235.56 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 235.56 | 235.56 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2384 OPIOID SETTLEMENT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 0.00 | 0.00 | 235.56 | 235.56 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | 0.00 | 0.00 | 235.56 | 235.56 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 0.00 | 0.00 | 235.56 | 235.56 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2388 SHERIFF'S U & W

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 110.00 | 110.00 | 0.00 | 110.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2388 SHERIFF'S U & W

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 110.00 | 110.00 | 0.00 | 110.00 |
| Excess of revenues over (under) expenditures | (110.00) | (110.00) | 0.00 | 110.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (110.00) | (110.00) | 0.00 | 110.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 110.15 | 110.15 | 110.15 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 110.15 | 110.15 | 110.15 | 0.00 |
| Fund balance - June 30, 2025 | 0.15 | 0.15 | 110.15 | 110.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2390 LIABILITY INSURANCE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 186,993.36 | 186,994.48 | 1.12 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 15,000.00 | 15,000.00 | 30,056.96 | 15,056.96 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 15,000.00 | 201,993.36 | 217,051.44 | 15,058.08 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2390 LIABILITY INSURANCE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 300,000.00 | 300,000.00 | 287,918.04 | 12,081.96 |
| Total expenditures | 300,000.00 | 300,000.00 | 287,918.04 | 12,081.96 |
| Excess of revenues over (under) expenditures | (285,000.00) | (98,006.64) | (70,866.60) | 27,140.04 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (285,000.00) | (98,006.64) | (70,866.60) | 27,140.04 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 173,321.56 | 173,321.56 | 173,321.56 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 173,321.56 | 173,321.56 | 173,321.56 | 0.00 |
| Fund balance - June 30, 2025 | (111,678.44) | 75,314.92 | 102,454.96 | 27,140.04 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2392 CDBG

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 50,000.00 | 50,000.00 | 30,000.00 | (20,000.00) |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 50,000.00 | 50,000.00 | 30,000.00 | (20,000.00) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2392 CDBG

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| Excess of revenues over (under) expenditures | 0.00 | 0.00 | 30,000.00 | 30,000.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | 0.00 | 0.00 | 30,000.00 | 30,000.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 0.00 | 0.00 | 30,000.00 | 30,000.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2398 PASSPORT LOCAL

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 300.00 | 300.00 | 0.00 | (300.00) |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 300.00 | 300.00 | 0.00 | (300.00) |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 2,129.00 | 2,129.00 | 0.00 | 2,129.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2398 PASSPORT LOCAL

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 2,129.00 | 2,129.00 | 0.00 | 2,129.00 |
| Excess of revenues over (under) expenditures | (1,829.00) | (1,829.00) | 0.00 | 1,829.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (1,829.00) | (1,829.00) | 0.00 | 1,829.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 2,129.44 | 2,129.44 | 2,129.44 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 2,129.44 | 2,129.44 | 2,129.44 | 0.00 |
| Fund balance - June 30, 2025 | 300.44 | 300.44 | 2,129.44 | 1,829.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2430 JUNK VEHICLE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 9,927.00 | 9,927.00 | 0.00 | 9,927.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2430 JUNK VEHICLE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 9,927.00 | 9,927.00 | 0.00 | 9,927.00 |
| Excess of revenues over (under) expenditures | (9,927.00) | (9,927.00) | 0.00 | 9,927.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (9,927.00) | (9,927.00) | 0.00 | 9,927.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 9,927.71 | 9,927.71 | 9,927.71 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 9,927.71 | 9,927.71 | 9,927.71 | 0.00 |
| Fund balance - June 30, 2025 | 0.71 | 0.71 | 9,927.71 | 9,927.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2440 LAND PLANNING

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 27,200.00 | 27,200.00 | 27,200.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 2,845.00 | 2,845.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 27,200.00 | 27,200.00 | 30,045.00 | 2,845.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 35,000.00 | 35,000.00 | 17,475.73 | 17,524.27 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2440 LAND PLANNING

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 35,000.00 | 35,000.00 | 17,475.73 | 17,524.27 |
| Excess of revenues over (under) expenditures | (7,800.00) | (7,800.00) | 12,569.27 | 20,369.27 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (7,800.00) | (7,800.00) | 12,569.27 | 20,369.27 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 7,807.91 | 7,807.91 | 7,807.91 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 7,807.91 | 7,807.91 | 7,807.91 | 0.00 |
| Fund balance - June 30, 2025 | 7.91 | 7.91 | 20,377.18 | 20,369.27 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2821 BARSAA

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 202,662.00 | 202,662.00 | 0.00 | 202,662.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2821 BARSAA

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 202,662.00 | 202,662.00 | 0.00 | 202,662.00 |
| Excess of revenues over (under) expenditures | (202,662.00) | (202,662.00) | 0.00 | 202,662.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (202,662.00) | (202,662.00) | 0.00 | 202,662.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 202,662.51 | 202,662.51 | 202,662.51 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 202,662.51 | 202,662.51 | 202,662.51 | 0.00 |
| Fund balance - June 30, 2025 | 0.51 | 0.51 | 202,662.51 | 202,662.00 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2840 WEED GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| <hr/> | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 15,000.00 | 15,000.00 | 32,813.55 | 17,813.55 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| <hr/> | | | | |
| Total revenues | 15,000.00 | 15,000.00 | 32,813.55 | 17,813.55 |
| <hr/> | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 24,793.00 | 24,793.00 | 20,142.09 | 4,650.91 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2840 WEED GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 110,000.00 | 110,000.00 | 95,173.21 | 14,826.79 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 134,793.00 | 134,793.00 | 115,315.30 | 19,477.70 |
| Excess of revenues over (under) expenditures | (119,793.00) | (119,793.00) | (82,501.75) | 37,291.25 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 25,000.00 | 25,000.00 | 0.00 | (25,000.00) |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 25,000.00 | 25,000.00 | 0.00 | (25,000.00) |
| Net change in fund balance | (94,793.00) | (94,793.00) | (82,501.75) | 12,291.25 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 94,972.22 | 94,972.22 | 94,972.22 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 94,972.22 | 94,972.22 | 94,972.22 | 0.00 |
| Fund balance - June 30, 2025 | 179.22 | 179.22 | 12,470.47 | 12,291.25 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2859 COUNTY LAND INFORMATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 721.00 | 721.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 0.00 | 0.00 | 721.00 | 721.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 10,046.00 | 10,046.00 | 0.00 | 10,046.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2859 COUNTY LAND INFORMATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 10,046.00 | 10,046.00 | 0.00 | 10,046.00 |
| Excess of revenues over (under) expenditures | (10,046.00) | (10,046.00) | 721.00 | 10,767.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (10,046.00) | (10,046.00) | 721.00 | 10,767.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 10,046.50 | 10,046.50 | 10,046.50 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 10,046.50 | 10,046.50 | 10,046.50 | 0.00 |
| Fund balance - June 30, 2025 | 0.50 | 0.50 | 10,767.50 | 10,767.00 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2865 DNRC VOL FIRE ASSISTANCE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 29,000.00 | 29,000.00 | 16,962.00 | (12,038.00) |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 29,000.00 | 29,000.00 | 16,962.00 | (12,038.00) |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 29,000.00 | 29,000.00 | 23,597.15 | 5,402.85 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2865 DNRC VOL FIRE ASSISTANCE

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 29,000.00 | 29,000.00 | 23,597.15 | 5,402.85 |
| Excess of revenues over (under) expenditures | 0.00 | 0.00 | (6,635.15) | (6,635.15) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 6,635.15 | 6,635.15 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 6,635.15 | 6,635.15 |
| Net change in fund balance | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 0.00 | 0.00 | 0.00 | 0.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2902 FOREST RESERVE TITLE III PROJECTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 34,479.00 | 34,479.00 | 0.00 | 34,479.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2902 FOREST RESERVE TITLE III PROJECTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 34,479.00 | 34,479.00 | 0.00 | 34,479.00 |
| Excess of revenues over (under) expenditures | (34,479.00) | (34,479.00) | 0.00 | 34,479.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (34,479.00) | (34,479.00) | 0.00 | 34,479.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 34,479.24 | 34,479.24 | 34,479.24 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 34,479.24 | 34,479.24 | 34,479.24 | 0.00 |
| Fund balance - June 30, 2025 | 0.24 | 0.24 | 34,479.24 | 34,479.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2928 HAZARDOUS FUELS REDUCTION GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 42,000.00 | 42,000.00 | 0.00 | (42,000.00) |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 42,000.00 | 42,000.00 | 0.00 | (42,000.00) |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| Supplies/services/materials, etc | 49,000.00 | 49,000.00 | 0.00 | 49,000.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2928 HAZARDOUS FUELS REDUCTION GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|--------------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| Excess of revenues over (under) expenditures | (8,000.00) | (8,000.00) | 0.00 | 8,000.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (8,000.00) | (8,000.00) | 0.00 | 8,000.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 12,484.85 | 12,484.85 | 12,484.85 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 12,484.85 | 12,484.85 | 12,484.85 | 0.00 |
| Fund balance - June 30, 2025 | 4,484.85 | 4,484.85 | 12,484.85 | 8,000.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2970 COUNTY HEALTH

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 5,000.00 | 5,000.00 | 0.00 | (5,000.00) |
| State grants | 110,000.00 | 110,000.00 | 136,451.41 | 26,451.41 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 160.41 | 160.41 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| Total revenues | 115,000.00 | 115,000.00 | 136,611.82 | 21,611.82 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 225,000.00 | 225,000.00 | 180,637.75 | 44,362.25 |
| Supplies/services/materials, etc | 25,000.00 | 25,000.00 | 9,242.46 | 15,757.54 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2970 COUNTY HEALTH

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 250,000.00 | 250,000.00 | 189,880.21 | 60,119.79 |
| Excess of revenues over (under) expenditures | (135,000.00) | (135,000.00) | (53,268.39) | 81,731.61 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 70,000.00 | 70,000.00 | 31,716.70 | (38,283.30) |
| Transfers out | 0.00 | 0.00 | (5,911.44) | (5,911.44) |
| Total other financing sources (uses) | 70,000.00 | 70,000.00 | 25,805.26 | (44,194.74) |
| Net change in fund balance | (65,000.00) | (65,000.00) | (27,463.13) | 37,536.87 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 65,117.46 | 65,117.46 | 65,117.46 | 0.00 |
| Prior period adjustments | 6,845.00 | 6,845.00 | 6,845.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 71,962.46 | 71,962.46 | 71,962.46 | 0.00 |
| Fund balance - June 30, 2025 | 6,962.46 | 6,962.46 | 44,499.33 | 37,536.87 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2971 WIC

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 10,000.00 | 10,000.00 | 8,630.02 | (1,369.98) |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 10,000.00 | 10,000.00 | 8,630.02 | (1,369.98) |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 13,300.00 | 13,300.00 | 1,326.65 | 11,973.35 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2971 WIC

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 13,300.00 | 13,300.00 | 1,326.65 | 11,973.35 |
| Excess of revenues over (under) expenditures | (3,300.00) | (3,300.00) | 7,303.37 | 10,603.37 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (3,300.00) | (3,300.00) | 7,303.37 | 10,603.37 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 4,624.33 | 4,624.33 | 4,624.33 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 4,624.33 | 4,624.33 | 4,624.33 | 0.00 |
| Fund balance - June 30, 2025 | 1,324.33 | 1,324.33 | 11,927.70 | 10,603.37 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2973 MCH

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 665.00 | 665.00 | 4,200.00 | 3,535.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 665.00 | 665.00 | 4,200.00 | 3,535.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 4,500.00 | 4,500.00 | 786.44 | 3,713.56 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2973 MCH

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 4,500.00 | 4,500.00 | 786.44 | 3,713.56 |
| Excess of revenues over (under) expenditures | (3,835.00) | (3,835.00) | 3,413.56 | 7,248.56 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (3,835.00) | (3,835.00) | 3,413.56 | 7,248.56 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 3,835.02 | 3,835.02 | 3,835.02 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 3,835.02 | 3,835.02 | 3,835.02 | 0.00 |
| Fund balance - June 30, 2025 | 0.02 | 0.02 | 7,248.58 | 7,248.56 |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2976 IMMUNIZATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 18,845.56 | 18,845.56 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| ----- | | | | |
| Total revenues | 0.00 | 0.00 | 18,845.56 | 18,845.56 |
| ----- | | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 56,400.00 | 56,400.00 | 24,757.00 | 31,643.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2976 IMMUNIZATION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 56,400.00 | 56,400.00 | 24,757.00 | 31,643.00 |
| Excess of revenues over (under) expenditures | (56,400.00) | (56,400.00) | (5,911.44) | 50,488.56 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 56,400.00 | 56,400.00 | 5,911.44 | (50,488.56) |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 56,400.00 | 56,400.00 | 5,911.44 | (50,488.56) |
| Net change in fund balance | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 0.00 | 0.00 | 0.00 | 0.00 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2978 TOBACCO GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 6,843.00 | 6,843.00 | 19,008.00 | 12,165.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 6,843.00 | 6,843.00 | 19,008.00 | 12,165.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 19,000.00 | 19,000.00 | 7,532.95 | 11,467.05 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2978 TOBACCO GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 19,000.00 | 19,000.00 | 7,532.95 | 11,467.05 |
| Excess of revenues over (under) expenditures | (12,157.00) | (12,157.00) | 11,475.05 | 23,632.05 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (12,157.00) | (12,157.00) | 11,475.05 | 23,632.05 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 12,157.10 | 12,157.10 | 12,157.10 | 0.00 |
| Prior period adjustments | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 12,157.10 | 12,157.10 | 12,157.10 | 0.00 |
| Fund balance - June 30, 2025 | 0.10 | 0.10 | 23,632.15 | 23,632.05 |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2989 PHEP GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Special assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State grants | 0.00 | 0.00 | 0.00 | 0.00 |
| State shared revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| Local grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for services | | | | |
| General government | 0.00 | 0.00 | 0.00 | 0.00 |
| Public works | 0.00 | 0.00 | 0.00 | 0.00 |
| Public health | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment and royalty earnings | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Works | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Health | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Social and Economic Services | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Culture and Recreation | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Housing and Community Development | | | | |

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2989 PHEP GRANT

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies/services/materials, etc | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess of revenues over (under) expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - July 1, 2024 - | | | | |
| -As previously reported | 6,845.00 | 6,845.00 | 6,845.00 | 0.00 |
| Prior period adjustments | (6,845.00) | (6,845.00) | (6,845.00) | 0.00 |
| Fund balance - July 1, 2024 - As restated | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund balance - June 30, 2025 | 0.00 | 0.00 | 0.00 | 0.00 |

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CARTER COUNTY

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

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For the year ending June 30, 2025

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Property Taxes | | | | |
| Special assessments | 43,863.00 | 2,284,192.60 | 2,020,620.10 | (263,572.50) |
| Licenses and permits | 56,814.00 | 56,814.00 | 53,700.40 | (3,113.60) |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Federal grants | | | | |
| State grants | 87,508.00 | 87,508.00 | 88,943.78 | 1,435.78 |
| State shared revenues | 238,278.00 | 238,278.00 | 307,622.75 | 69,344.75 |
| Local grants | 390,580.00 | 390,580.00 | 626,391.24 | 235,811.24 |
| Charges for services | 0.00 | 0.00 | 11,655.30 | 11,655.30 |
| General government | | | | |
| Public works | 10,300.00 | 10,300.00 | 24,091.35 | 13,791.35 |
| Public health | 109,000.00 | 109,000.00 | 127,485.89 | 18,485.89 |
| Culture and recreation | 20,000.00 | 20,000.00 | 20,716.00 | 716.00 |
| Fines and forfeitures | 5,000.00 | 5,000.00 | 13,507.58 | 8,507.58 |
| Miscellaneous | | | | |
| Investment and royalty earnings | 5,000.00 | 5,000.00 | 23,247.27 | 18,247.27 |
| | 70,000.00 | 70,000.00 | 207,378.18 | 137,378.18 |
| Total revenues | 1,036,343.00 | 3,276,672.60 | 3,525,359.84 | 248,687.24 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Personal services | 2,000.00 | 2,000.00 | 1,128.17 | 871.83 |
| Supplies/services/materials, etc | 81,654.00 | 81,654.00 | 17,475.73 | 64,178.27 |
| Public Safety | | | | |
| Personal services | 19,000.00 | 19,000.00 | 13,756.36 | 5,243.64 |
| Supplies/services/materials, etc | 162,110.00 | 162,110.00 | 25,681.07 | 136,428.93 |
| Public Works | | | | |
| Personal services | 633,000.00 | 633,000.00 | 506,588.98 | 126,411.02 |
| Supplies/services/materials, etc | 822,382.00 | 822,382.00 | 365,547.12 | 456,834.88 |
| Public Health | | | | |
| Personal services | 225,000.00 | 225,000.00 | 180,637.75 | 44,362.25 |
| Supplies/services/materials, etc | 582,227.00 | 582,227.00 | 394,950.18 | 187,276.82 |
| Social and Economic Services | | | | |
| Personal services | 116,000.00 | 116,000.00 | 105,763.40 | 10,236.60 |
| Supplies/services/materials, etc | 239,079.00 | 239,079.00 | 105,254.50 | 133,824.50 |
| Culture and Recreation | | | | |
| Personal services | 338,000.00 | 338,000.00 | 284,275.82 | 53,724.18 |
| Supplies/services/materials, etc | 133,500.00 | 133,500.00 | 98,571.13 | 34,928.87 |
| Housing and Community Development | | | | |

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CARTER COUNTY

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| Conservation of Natural Resources | | | | |
| Personal services | 35,000.00 | 35,000.00 | 28,513.99 | 6,486.01 |
| Supplies/services/materials, etc | 20,000.00 | 20,000.00 | 23,643.95 | (3,643.95) |
| Capital expenditures | 3,010,517.00 | 3,010,517.00 | 436,448.24 | 2,574,068.76 |
| Debt Service | | | | |
| Miscellaneous | 300,000.00 | 300,000.00 | 287,918.04 | 12,081.96 |
| Total expenditures | 6,719,469.00 | 6,719,469.00 | 2,876,154.43 | 3,843,314.57 |
| Excess of revenues over (under) expenditures | (5,683,126.00) | (3,442,796.40) | 649,205.41 | 4,092,001.81 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0.00 | 0.00 | 8,550.00 | 8,550.00 |
| Transfers in | 338,908.00 | 338,908.00 | 299,600.43 | (39,307.57) |
| Transfers out | (1,318,713.00) | (1,318,713.00) | (893,692.43) | 425,020.57 |
| Total other financing sources (uses) | (979,805.00) | (979,805.00) | (585,542.00) | 394,263.00 |
| Net change in fund balance | (6,662,931.00) | (4,422,601.40) | 63,663.41 | 4,486,264.81 |
| Fund balance - July 1, 2024 - | 6,663,226.94 | 6,663,226.94 | 6,663,226.94 | 0.00 |
| -As previously reported | 179.60 | 179.60 | 179.60 | 0.00 |
| Prior period adjustments | 6,663,406.54 | 6,663,406.54 | 6,663,406.54 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 475.54 | 2,240,805.14 | 6,727,069.95 | 4,486,264.81 |
| Fund balance - June 30, 2025 | | | | |

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55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2025

| | 4000 | 4001 | 4002 | 4003 |
|--|--------------------|--------------------|--------------------|--------------------|
| | CAPITAL IMPROVEMEN | ROAD CAP IMPROVEME | BRIDGE CAPITAL IMP | WEED CAPITAL IMPRO |
| ASSETS | | | | |
| Cash and cash equivalents | 443,532.82 | 1,280,714.81 | 442,786.34 | 469,163.50 |
| Valuation of investments to fair value | (1,894.43) | (5,470.22) | (1,891.24) | (2,003.90) |
| Taxes receivable: | | | | |
| | | | | |
| TOTAL ASSETS | 441,638.39 | 1,275,244.59 | 440,895.10 | 467,159.60 |
| Deferred Outflows of Resources | | | | |
| | | | | |
| LIABILITIES | | | | |
| | | | | |
| Deferred Inflows of Resources | | | | |
| | | | | |
| FUND BALANCES | | | | |
| Unassigned (negative balance only) | 441,638.39 | 1,275,244.59 | 440,895.10 | 467,159.60 |
| | | | | |
| Total Fund Balances | 441,638.39 | 1,275,244.59 | 440,895.10 | 467,159.60 |
| Total Liabilities, Deferred | 441,638.39 | 1,275,244.59 | 440,895.10 | 467,159.60 |
| inflows of resources and Fund Balances | | | | |
| | | | | |

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55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS

For the year ending June 30, 2025

| | 4004 FAIR CAPITAL IMPR | 4005 HOSPITAL CAPITAL | 4006 PUBLIC SAFETY CAPI | 4007 MUSEUM CAPITAL IMP |
|--|---------------------------|--------------------------|----------------------------|----------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | 345,339.82 | 632,015.24 | 997,788.23 | 553,482.97 |
| Valuation of investments to fair value | (1,475.02) | (2,699.48) | (4,261.78) | (2,364.05) |
| Taxes receivable: | | | | |
| TOTAL ASSETS | 343,864.80 | 629,315.76 | 993,526.45 | 551,118.92 |
| Deferred Outflows of Resources | | | | |
| LIABILITIES | | | | |
| Deferred Inflows of Resources | | | | |
| FUND BALANCES | | | | |
| Unassigned (negative balance only) | 343,864.80 | 629,315.76 | 993,526.45 | 551,118.92 |
| Total Fund Balances | 343,864.80 | 629,315.76 | 993,526.45 | 551,118.92 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 343,864.80 | 629,315.76 | 993,526.45 | 551,118.92 |

55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2025

| | 4101 DMHC CONSTRUCTION | Total Nonmajor Cap. Proj. Funds |
|---|---------------------------|------------------------------------|
| ASSETS | | |
| Cash and cash equivalents | 0.00 | 5,164,823.73 |
| Valuation of investments to fair value | 0.00 | (22,060.12) |
| Taxes receivable: | | |
| | | |
| TOTAL ASSETS | 0.00 | 5,142,763.61 |
| Deferred Outflows of Resources | | |
| | | |
| LIABILITIES | | |
| | | |
| Deferred Inflows of Resources | | |
| | | |
| FUND BALANCES | | |
| Unassigned (negative balance only) | 0.00 | 5,142,763.61 |
| | | |
| Total Fund Balances | 0.00 | 5,142,763.61 |
| Total Liabilities, Deferred inflows of resources and Fund Balances | 0.00 | 5,142,763.61 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4000 CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 0.00 | 0.00 | 25,562.71 | 25,562.71 |
| Total revenues | 0.00 | 0.00 | 25,562.71 | 25,562.71 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 416,076.00 | 416,076.00 | 0.00 | 416,076.00 |
| Debt Service | | | | |
| Total expenditures | 416,076.00 | 416,076.00 | 0.00 | 416,076.00 |
| Excess of revenues over (under) expenditures | (416,076.00) | (416,076.00) | 25,562.71 | 441,638.71 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (416,076.00) | (416,076.00) | 25,562.71 | 441,638.71 |
| Fund balance - July 1, 2024 - -As previously reported | 416,075.68 | 416,075.68 | 416,075.68 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 416,075.68 | 416,075.68 | 416,075.68 | 0.00 |
| Fund balance - June 30, 2025 | (0.32) | (0.32) | 441,638.39 | 441,638.71 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4000 CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4001 ROAD CAP IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| ----- | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 20,000.00 | 20,000.00 | 63,838.47 | 43,838.47 |
| | ----- | | | |
| Total revenues | 20,000.00 | 20,000.00 | 63,838.47 | 43,838.47 |
| | ----- | | | |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 1,491,672.00 | 1,491,672.00 | 269,666.25 | 1,222,005.75 |
| Debt Service | | | | |
| | ----- | | | |
| Total expenditures | 1,491,672.00 | 1,491,672.00 | 269,666.25 | 1,222,005.75 |
| | ----- | | | |
| Excess of revenues over (under) expenditures | (1,471,672.00) | (1,471,672.00) | (205,827.78) | 1,265,844.22 |
| | ----- | | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 700,000.00 | 700,000.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | | | |
| Total other financing sources (uses) | 0.00 | 0.00 | 700,000.00 | 700,000.00 |
| | ----- | | | |
| Net change in fund balance | (1,471,672.00) | (1,471,672.00) | 494,172.22 | 1,965,844.22 |
| Fund balance - July 1, 2024 - -As previously reported | 781,072.37 | 781,072.37 | 781,072.37 | 0.00 |
| | ----- | | | |
| Fund balance - July 1, 2024 - As restated | 781,072.37 | 781,072.37 | 781,072.37 | 0.00 |
| | ----- | | | |
| Fund balance - June 30, 2025 | (690,599.63) | (690,599.63) | 1,275,244.59 | 1,965,844.22 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4001 ROAD CAP IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4002 BRIDGE CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 10,000.00 | 10,000.00 | 25,519.70 | 15,519.70 |
| Total revenues | 10,000.00 | 10,000.00 | 25,519.70 | 15,519.70 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 415,375.00 | 415,375.00 | 0.00 | 415,375.00 |
| Debt Service | | | | |
| Total expenditures | 415,375.00 | 415,375.00 | 0.00 | 415,375.00 |
| Excess of revenues over (under) expenditures | (405,375.00) | (405,375.00) | 25,519.70 | 430,894.70 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (405,375.00) | (405,375.00) | 25,519.70 | 430,894.70 |
| Fund balance - July 1, 2024 - -As previously reported | 415,375.40 | 415,375.40 | 415,375.40 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 415,375.40 | 415,375.40 | 415,375.40 | 0.00 |
| Fund balance - June 30, 2025 | 10,000.40 | 10,000.40 | 440,895.10 | 430,894.70 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4002 BRIDGE CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4003 WEED CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 10,000.00 | 10,000.00 | 26,155.18 | 16,155.18 |
| Total revenues | 10,000.00 | 10,000.00 | 26,155.18 | 16,155.18 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 451,004.00 | 451,004.00 | 0.00 | 451,004.00 |
| Debt Service | | | | |
| Total expenditures | 451,004.00 | 451,004.00 | 0.00 | 451,004.00 |
| Excess of revenues over (under) expenditures | (441,004.00) | (441,004.00) | 26,155.18 | 467,159.18 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 30,000.00 | 30,000.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 30,000.00 | 30,000.00 |
| Net change in fund balance | (441,004.00) | (441,004.00) | 56,155.18 | 497,159.18 |
| Fund balance - July 1, 2024 - -As previously reported | 411,004.42 | 411,004.42 | 411,004.42 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 411,004.42 | 411,004.42 | 411,004.42 | 0.00 |
| Fund balance - June 30, 2025 | (29,999.58) | (29,999.58) | 467,159.60 | 497,159.18 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4003 WEED CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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CARTER COUNTY

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4004 FAIR CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 8,000.00 | 8,000.00 | 19,903.43 | 11,903.43 |
| Total revenues | 8,000.00 | 8,000.00 | 19,903.43 | 11,903.43 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 331,961.00 | 331,961.00 | 0.00 | 331,961.00 |
| Debt Service | | | | |
| Total expenditures | 331,961.00 | 331,961.00 | 0.00 | 331,961.00 |
| Excess of revenues over (under) expenditures | (323,961.00) | (323,961.00) | 19,903.43 | 343,864.43 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (323,961.00) | (323,961.00) | 19,903.43 | 343,864.43 |
| Fund balance - July 1, 2024 - -As previously reported | 323,961.37 | 323,961.37 | 323,961.37 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 323,961.37 | 323,961.37 | 323,961.37 | 0.00 |
| Fund balance - June 30, 2025 | 0.37 | 0.37 | 343,864.80 | 343,864.43 |

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CARTER COUNTY

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4004 FAIR CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4005 HOSPITAL CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| | ----- | ----- | ----- | ----- |
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 15,000.00 | 15,000.00 | 36,425.78 | 21,425.78 |
| | ----- | ----- | ----- | ----- |
| Total revenues | 15,000.00 | 15,000.00 | 36,425.78 | 21,425.78 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 607,889.00 | 607,889.00 | 0.00 | 607,889.00 |
| Debt Service | | | | |
| | ----- | ----- | ----- | ----- |
| Total expenditures | 607,889.00 | 607,889.00 | 0.00 | 607,889.00 |
| | ----- | ----- | ----- | ----- |
| Excess of revenues over (under) expenditures | (592,889.00) | (592,889.00) | 36,425.78 | 629,314.78 |
| | ----- | ----- | ----- | ----- |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Net change in fund balance | (592,889.00) | (592,889.00) | 36,425.78 | 629,314.78 |
| Fund balance - July 1, 2024 - -As previously reported | 592,889.98 | 592,889.98 | 592,889.98 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Fund balance - July 1, 2024 - As restated | 592,889.98 | 592,889.98 | 592,889.98 | 0.00 |
| | ----- | ----- | ----- | ----- |
| Fund balance - June 30, 2025 | 0.98 | 0.98 | 629,315.76 | 629,314.78 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4005 HOSPITAL CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4006 PUBLIC SAFETY CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 20,000.00 | 20,000.00 | 57,506.86 | 37,506.86 |
| Total revenues | 20,000.00 | 20,000.00 | 57,506.86 | 37,506.86 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 956,019.00 | 956,019.00 | 0.00 | 956,019.00 |
| Debt Service | | | | |
| Total expenditures | 956,019.00 | 956,019.00 | 0.00 | 956,019.00 |
| Excess of revenues over (under) expenditures | (936,019.00) | (936,019.00) | 57,506.86 | 993,525.86 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (936,019.00) | (936,019.00) | 57,506.86 | 993,525.86 |
| Fund balance - July 1, 2024 - -As previously reported | 936,019.59 | 936,019.59 | 936,019.59 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 936,019.59 | 936,019.59 | 936,019.59 | 0.00 |
| Fund balance - June 30, 2025 | 0.59 | 0.59 | 993,526.45 | 993,525.86 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4006 PUBLIC SAFETY CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4007 MUSEUM CAPITAL IMPROVEMENTS

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 15,000.00 | 15,000.00 | 31,899.64 | 16,899.64 |
| Total revenues | 15,000.00 | 15,000.00 | 31,899.64 | 16,899.64 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 534,219.00 | 534,219.00 | 0.00 | 534,219.00 |
| Debt Service | | | | |
| Total expenditures | 534,219.00 | 534,219.00 | 0.00 | 534,219.00 |
| Excess of revenues over (under) expenditures | (519,219.00) | (519,219.00) | 31,899.64 | 551,118.64 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total other financing sources (uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fund balance | (519,219.00) | (519,219.00) | 31,899.64 | 551,118.64 |
| Fund balance - July 1, 2024 - -As previously reported | 519,219.28 | 519,219.28 | 519,219.28 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 519,219.28 | 519,219.28 | 519,219.28 | 0.00 |
| Fund balance - June 30, 2025 | 0.28 | 0.28 | 551,118.92 | 551,118.64 |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4007 MUSEUM CAPITAL IMPROVEMENTS

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4101 DMHC CONSTRUCTION

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 25,000.00 | 25,000.00 | 12,248.30 | (12,751.70) |
| Total revenues | 25,000.00 | 25,000.00 | 12,248.30 | (12,751.70) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 1,383,708.00 | 1,383,708.00 | 10,099.90 | 1,373,608.10 |
| Debt Service | | | | |
| Total expenditures | 1,383,708.00 | 1,383,708.00 | 10,099.90 | 1,373,608.10 |
| Excess of revenues over (under) expenditures | (1,358,708.00) | (1,358,708.00) | 2,148.40 | 1,360,856.40 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers out | 0.00 | 0.00 | (1,360,856.51) | (1,360,856.51) |
| Total other financing sources (uses) | 0.00 | 0.00 | (1,360,856.51) | (1,360,856.51) |
| Net change in fund balance | (1,358,708.00) | (1,358,708.00) | (1,358,708.11) | (0.11) |
| Fund balance - July 1, 2024 - -As previously reported | 1,358,708.11 | 1,358,708.11 | 1,358,708.11 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 1,358,708.11 | 1,358,708.11 | 1,358,708.11 | 0.00 |
| Fund balance - June 30, 2025 | 0.11 | 0.11 | 0.00 | (0.11) |

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CARTER COUNTY

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4101 DMHC CONSTRUCTION

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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CARTER COUNTY

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

| | Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--|--------------------|-----------------|-------------------|---|
| REVENUES | | | | |
| Taxes | | | | |
| Licenses and permits | | | | |
| Intergovernmental revenue (See supplemental section for detail) | | | | |
| Charges for services | | | | |
| Fines and forfeitures | | | | |
| Miscellaneous | | | | |
| Investment and royalty earnings | 123,000.00 | 123,000.00 | 299,060.07 | 176,060.07 |
| Total revenues | 123,000.00 | 123,000.00 | 299,060.07 | 176,060.07 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Public Health | | | | |
| Social and Economic Services | | | | |
| Culture and Recreation | | | | |
| Housing and Community Development | | | | |
| Conservation of Natural Resources | | | | |
| Capital expenditures | 6,587,923.00 | 6,587,923.00 | 279,766.15 | 6,308,156.85 |
| Debt Service | | | | |
| Total expenditures | 6,587,923.00 | 6,587,923.00 | 279,766.15 | 6,308,156.85 |
| Excess of revenues over (under) expenditures | (6,464,923.00) | (6,464,923.00) | 19,293.92 | 6,484,216.92 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 0.00 | 0.00 | 730,000.00 | 730,000.00 |
| Transfers out | 0.00 | 0.00 | (1,360,856.51) | (1,360,856.51) |
| Total other financing sources (uses) | 0.00 | 0.00 | (630,856.51) | (630,856.51) |
| Net change in fund balance | (6,464,923.00) | (6,464,923.00) | (611,562.59) | 5,853,360.41 |
| Fund balance - July 1, 2024 - -As previously reported | 5,754,326.20 | 5,754,326.20 | 5,754,326.20 | 0.00 |
| Fund balance - July 1, 2024 - As restated | 5,754,326.20 | 5,754,326.20 | 5,754,326.20 | 0.00 |
| Fund balance - June 30, 2025 | (710,596.80) | (710,596.80) | 5,142,763.61 | 5,853,360.41 |

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CARTER COUNTY

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

| Original Budget | Final Budget | Actual Amounts | Variance with Final Budget Positive (Neg) |
|--------------------|-----------------|-------------------|---|
| ----- | ----- | ----- | ----- |
| ===== | ===== | ===== | ===== |

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CARTER COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2024-2025

Page: 1 of 4
Report ID: L160Z

| Fund/Account | Beginning Balance | Received | Transfers In | Disbursed | Transfers Out | Ending Balance |
|----------------------------|----------------------|--------------|-----------------|------------|------------------|-------------------|
| 1000 GENERAL | | | | | | |
| 101000 CASH | 2,683,456.63 | 758,859.51 | 884,888.12 | 500.75 | 1,667,141.59 | 2,659,561.92 |
| 103000 PETTY CASH | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| 106000 FMV ACCOUNT | -187,598.85 | 118,342.89 | 0.00 | 0.00 | 0.00 | -69,255.96 |
| Total Fund | 2,496,657.78 | 877,202.40 | 884,888.12 | 500.75 | 1,667,141.59 | 2,591,105.96 |
| Total 1000 GENERAL | 2,496,657.78 | 877,202.40 | 884,888.12 | 500.75 | 1,667,141.59 | 2,591,105.96 |
| 2110 ROAD | | | | | | |
| 101000 CASH | 2,123,650.95 | 3,053,476.91 | 170,317.29 | 700,000.00 | 2,403,756.08 | 2,243,689.07 |
| 2130 BRIDGE | | | | | | |
| 101000 CASH | 841,004.48 | 202,800.70 | 66,203.45 | 0.00 | 473,270.79 | 636,737.84 |
| 2140 WEED | | | | | | |
| 101000 CASH | 498,690.08 | 153,071.84 | 47,044.47 | 30,000.00 | 247,197.53 | 421,608.86 |
| 106000 FMV ACCOUNT | -12,449.65 | 10,648.86 | 0.00 | 0.00 | 0.00 | -1,800.79 |
| Total Fund | 486,240.43 | 163,720.70 | 47,044.47 | 30,000.00 | 247,197.53 | 419,808.07 |
| 2150 PRED ANIMAL | | | | | | |
| 101000 CASH | 121,698.19 | 74,416.40 | 100,091.44 | 0.00 | 202,936.12 | 93,269.91 |
| 2151 SPECIAL PREDATOR | | | | | | |
| 101000 CASH | 514,667.56 | 86,918.71 | 20,804.13 | 0.00 | 100,289.28 | 522,101.12 |
| 106000 FMV ACCOUNT | -15,954.79 | 13,724.78 | 0.00 | 0.00 | 0.00 | -2,230.01 |
| Total Fund | 498,712.77 | 100,643.49 | 20,804.13 | | 100,289.28 | 519,871.11 |
| 2160 FAIR | | | | | | |
| 101000 CASH | 138,074.73 | 387,543.56 | 156.80 | 0.00 | 75,873.56 | 449,901.53 |
| 2170 AIRPORT | | | | | | |
| 101000 CASH | 2,410,690.89 | 138,319.41 | 93,040.47 | 0.00 | 145,819.95 | 2,496,230.82 |
| 106000 FMV ACCOUNT | -62,574.11 | 51,912.15 | 0.00 | 0.00 | 0.00 | -10,661.96 |
| Total Fund | 2,348,116.78 | 190,231.56 | 93,040.47 | | 145,819.95 | 2,485,568.86 |
| 2190 LVSTK PROT | | | | | | |
| 101000 CASH | 50,530.87 | 0.00 | 0.00 | 0.00 | 0.00 | 50,530.87 |
| 2220 LIBRARY | | | | | | |
| 101000 CASH | 7,295.75 | 10,345.17 | 0.00 | 0.00 | 12,072.13 | 5,568.79 |
| 2230 HOSP BLDG | | | | | | |
| 101000 CASH | 2,389,758.97 | 1,271,855.28 | 0.00 | 0.00 | 159,726.61 | 3,501,887.64 |
| 2237 DAHL SPECIAL LEVY | | | | | | |
| 101000 CASH | 149,496.73 | 134.03 | 0.00 | 0.00 | 149,504.29 | 126.47 |
| 2245 CONSERVATION DISTRICT | | | | | | |
| 101000 CASH | 48,970.62 | 21,543.53 | 2,353.50 | 0.00 | 65,857.28 | 7,010.37 |
| 2260 EMER DISASTER | | | | | | |
| 101000 CASH | 323.27 | 0.00 | 0.00 | 0.00 | 0.00 | 323.27 |
| 2280 SENIOR CITIZENS | | | | | | |
| 101000 CASH | 157,789.03 | 107,826.58 | 17,660.75 | 0.00 | 120,159.02 | 163,117.34 |
| 2281 SENIOR TRANSPORTATION | | | | | | |
| 101000 CASH | 0.00 | 209,999.96 | 2,045.63 | 0.00 | 75,894.58 | 136,151.01 |
| 2282 FOOD BANK | | | | | | |
| 101000 CASH | 18,529.60 | 7,303.00 | 2,404.84 | 0.00 | 7,232.46 | 21,004.98 |
| 2290 EXTENSION SERVICE | | | | | | |
| 101000 CASH | 57,574.41 | 164,459.65 | 3,946.14 | 0.00 | 83,464.31 | 142,515.89 |
| 2300 PUBLIC SAFETY | | | | | | |
| 101000 CASH | 914,579.56 | 1,142,239.54 | 100,334.46 | 0.00 | 668,199.55 | 1,488,954.01 |
| 2301 SEVERITY | | | | | | |

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CARTER COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2024-2025

Page: 2 of 4
Report ID: L160Z

| Fund/Account | Beginning Balance | Received | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|----------------------|------------|-----------------|-----------|------------------|-------------------|
| 101000 CASH | 236,086.17 | 58,080.69 | 208.26 | 0.00 | 71,293.02 | 223,082.10 |
| 2320 CAMP NEEDMORE | | | | | | |
| 101000 CASH | 0.00 | 114,212.38 | 537.58 | 0.00 | 23,250.86 | 91,499.10 |
| 2360 MUSEUM | | | | | | |
| 101000 CASH | 456,692.12 | 220,143.91 | 35,812.16 | 0.00 | 491,615.26 | 221,032.93 |
| 2370 GRP HLTH INS | | | | | | |
| 101000 CASH | 74,461.35 | 701,394.94 | 0.00 | 0.00 | 495,438.45 | 280,417.84 |
| 2371 RETIREMENT | | | | | | |
| 101000 CASH | 174,553.53 | 219,495.70 | 0.00 | 0.00 | 265,018.64 | 129,030.59 |
| 2384 OPIOID SETTLEMENT | | | | | | |
| 101000 CASH | 0.00 | 235.56 | 0.00 | 0.00 | 0.00 | 235.56 |
| 2388 SHERIFF'S U & W | | | | | | |
| 101000 CASH | 110.15 | 0.00 | 0.00 | 0.00 | 0.00 | 110.15 |
| 2390 LIABILITY INSURANCE | | | | | | |
| 101000 CASH | 173,321.56 | 217,701.83 | 0.00 | 0.00 | 288,568.43 | 102,454.96 |
| 2392 CDBG | | | | | | |
| 101000 CASH | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| 2398 PASSPORT LOCAL | | | | | | |
| 101000 CASH | 2,129.44 | 0.00 | 0.00 | 0.00 | 0.00 | 2,129.44 |
| 2430 JUNK VEHICLE | | | | | | |
| 101000 CASH | 9,927.71 | 0.00 | 0.00 | 0.00 | 0.00 | 9,927.71 |
| 2440 LAND PLANNING | | | | | | |
| 101000 CASH | 7,807.91 | 30,045.00 | 0.00 | 0.00 | 17,475.73 | 20,377.18 |
| 2720 P.I.L.T. | | | | | | |
| 101000 CASH | 1,307,808.81 | 296,685.00 | 0.00 | 0.00 | 98,245.00 | 1,506,248.81 |
| 2821 BARSAA | | | | | | |
| 101000 CASH | 202,662.51 | 0.00 | 0.00 | 0.00 | 0.00 | 202,662.51 |
| 2840 WEED GRANT | | | | | | |
| 101000 CASH | 94,972.22 | 32,813.55 | 0.00 | 0.00 | 115,315.30 | 12,470.47 |
| 2859 COUNTY LAND INFORMATION | | | | | | |
| 101000 CASH | 10,046.50 | 721.00 | 0.00 | 0.00 | 0.00 | 10,767.50 |
| 2865 DNRC VOL FIRE ASSISTANCE | | | | | | |
| 101000 CASH | 0.00 | 16,962.00 | 6,635.15 | 0.00 | 23,597.15 | 0.00 |
| 2894 ST ALLOCATED FED MINERAL RY | | | | | | |
| 101000 CASH | 0.00 | 3,836.25 | 0.00 | 0.00 | 0.00 | 3,836.25 |
| 2902 FOREST RESERVE TITLE III PROJECTS | | | | | | |
| 101000 CASH | 34,479.24 | 0.00 | 5,602.29 | 0.00 | 5,602.29 | 34,479.24 |
| 2928 HAZARDOUS FUELS REDUCTION GRANT | | | | | | |
| 101000 CASH | 12,484.85 | 0.00 | 0.00 | 0.00 | 0.00 | 12,484.85 |
| 2970 COUNTY HEALTH | | | | | | |
| 101000 CASH | 67,819.46 | 136,611.82 | 38,561.70 | 0.00 | 195,884.96 | 47,108.02 |
| 2971 WIC | | | | | | |
| 101000 CASH | 4,624.33 | 8,630.02 | 0.00 | 0.00 | 1,326.65 | 11,927.70 |
| 2973 MCH | | | | | | |
| 101000 CASH | 3,835.02 | 4,200.00 | 0.00 | 0.00 | 786.44 | 7,248.58 |
| 2976 IMMUNIZATION | | | | | | |
| 101000 CASH | 0.00 | 18,845.56 | 5,911.44 | 0.00 | 24,757.00 | 0.00 |
| 2978 TOBACCO GRANT | | | | | | |
| 101000 CASH | 12,157.10 | 19,008.00 | 0.00 | 0.00 | 7,532.95 | 23,632.15 |
| 2989 PHEP GRANT | | | | | | |

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CARTER COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2024-2025

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Report ID: L160Z

| Fund/Account | Beginning Balance | Received | Transfers In | Disbursed | Transfers Out | Ending Balance |
|---|----------------------|--------------|-----------------|--------------|------------------|-------------------|
| 101000 CASH | 6,845.00 | 0.00 | 0.00 | 0.00 | 6,845.00 | 0.00 |
| 2991 ARPA | | | | | | |
| 101000 CASH | 159,699.74 | 0.00 | 0.00 | 0.00 | 159,699.74 | 0.00 |
| 2992 LATCF | | | | | | |
| 101000 CASH | 557,683.00 | 0.00 | 0.00 | 0.00 | 67,780.62 | 489,902.38 |
| Total 2000 | 13,962,554.86 | 9,238,163.27 | 719,671.95 | 730,000.00 | 7,351,287.03 | 15,839,103.05 |
| 3000 DAHL DEBT SERVICE | | | | | | |
| 101000 CASH | 233,401.91 | 1,361,363.18 | 0.00 | 1,263,900.00 | 528.17 | 330,336.92 |
| Total 3000 DAHL DEBT SERVICE | 233,401.91 | 1,361,363.18 | 0.00 | 1,263,900.00 | 528.17 | 330,336.92 |
| 4000 CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 427,159.29 | 0.00 | 16,373.53 | 0.00 | 0.00 | 443,532.82 |
| 106000 FMV ACCOUNT | -11,083.61 | 9,189.18 | 0.00 | 0.00 | 0.00 | -1,894.43 |
| Total Fund | 416,075.68 | 9,189.18 | 16,373.53 | | | 441,638.39 |
| 4001 ROAD CAP IMPROVEMENTS | | | | | | |
| 101000 CASH | 801,861.21 | 700,000.00 | 48,519.85 | 0.00 | 269,666.25 | 1,280,714.81 |
| 106000 FMV ACCOUNT | -20,788.84 | 15,318.62 | 0.00 | 0.00 | 0.00 | -5,470.22 |
| Total Fund | 781,072.37 | 715,318.62 | 48,519.85 | | 269,666.25 | 1,275,244.59 |
| 4002 BRIDGE CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 426,440.36 | 0.00 | 16,345.98 | 0.00 | 0.00 | 442,786.34 |
| 106000 FMV ACCOUNT | -11,064.96 | 9,173.72 | 0.00 | 0.00 | 0.00 | -1,891.24 |
| Total Fund | 415,375.40 | 9,173.72 | 16,345.98 | | | 440,895.10 |
| 4003 WEED CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 421,952.94 | 30,000.00 | 17,210.56 | 0.00 | 0.00 | 469,163.50 |
| 106000 FMV ACCOUNT | -10,948.52 | 8,944.62 | 0.00 | 0.00 | 0.00 | -2,003.90 |
| Total Fund | 411,004.42 | 38,944.62 | 17,210.56 | | | 467,159.60 |
| 4004 FAIR CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 332,591.20 | 0.00 | 12,748.62 | 0.00 | 0.00 | 345,339.82 |
| 106000 FMV ACCOUNT | -8,629.83 | 7,154.81 | 0.00 | 0.00 | 0.00 | -1,475.02 |
| Total Fund | 323,961.37 | 7,154.81 | 12,748.62 | | | 343,864.80 |
| 4005 HOSPITAL CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 608,683.65 | 0.00 | 23,331.59 | 0.00 | 0.00 | 632,015.24 |
| 106000 FMV ACCOUNT | -15,793.67 | 13,094.19 | 0.00 | 0.00 | 0.00 | -2,699.48 |
| Total Fund | 592,889.98 | 13,094.19 | 23,331.59 | | | 629,315.76 |
| 4006 PUBLIC SAFETY CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 960,953.70 | 0.00 | 36,834.53 | 0.00 | 0.00 | 997,788.23 |
| 106000 FMV ACCOUNT | -24,934.11 | 20,672.33 | 0.00 | 0.00 | 0.00 | -4,261.78 |
| Total Fund | 936,019.59 | 20,672.33 | 36,834.53 | | | 993,526.45 |
| 4007 MUSEUM CAPITAL IMPROVEMENTS | | | | | | |
| 101000 CASH | 533,050.48 | 0.00 | 20,432.49 | 0.00 | 0.00 | 553,482.97 |
| 106000 FMV ACCOUNT | -13,831.20 | 11,467.15 | 0.00 | 0.00 | 0.00 | -2,364.05 |
| Total Fund | 519,219.28 | 11,467.15 | 20,432.49 | | | 551,118.92 |
| 4101 DMHC CONSTRUCTION | | | | | | |
| 101000 CASH | 1,358,708.11 | 12,248.30 | 0.00 | 1,360,856.51 | 10,099.90 | 0.00 |
| Total 4000 CAPITAL IMPROVEMENTS | 5,754,326.20 | 837,262.92 | 191,797.15 | 1,360,856.51 | 279,766.15 | 5,142,763.61 |
| 7160 CLK DIST COURT | | | | | | |
| 101000 CASH | 152.00 | -69.00 | 0.00 | 0.00 | 0.00 | 83.00 |
| 7170 PARTIAL TAX PAYMENTS | | | | | | |

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CARTER COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2024-2025

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| Fund/Account | Beginning Balance | Received | Transfers In | Disbursed | Transfers Out | Ending Balance |
|----------------------------------|----------------------|---------------|-----------------|---------------|------------------|-------------------|
| 101000 CASH | | | | | | |
| 7201 EK TV | 1,078.52 | 0.81 | 0.00 | 0.00 | 0.00 | 1,079.33 |
| 101000 CASH | 15,314.03 | 6,677.60 | 2.91 | 2,641.89 | 15.00 | 19,337.65 |
| 101100 INVESTED CASH | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 |
| Total Fund | 40,314.03 | 6,677.60 | 2.91 | 2,641.89 | 15.00 | 44,337.65 |
| 7202 P'RIVER TV DIST | | | | | | |
| 101000 CASH | 0.00 | 1,537.76 | 0.00 | 1,201.76 | 0.00 | 336.00 |
| 74XX Agency - State (all) | | | | | | |
| 101000 CASH | 33,006.02 | 7,765,136.80 | 12,423.04 | 7,775,666.11 | 2,018.40 | 32,881.35 |
| 77XX District Schools (all) | | | | | | |
| 101100 INVESTED CASH | 1,638,371.75 | 3,556,694.01 | 4,933,170.28 | 3,317,363.78 | 4,398,229.56 | 2,412,642.70 |
| 7820 CO TRANS | | | | | | |
| 101000 CASH | 5,357.12 | 35,764.31 | 3,272.68 | 0.00 | 39,163.52 | 5,230.59 |
| 7830 HS RETIRE | | | | | | |
| 101000 CASH | 13,254.64 | 191,231.99 | 17,316.81 | 0.00 | 193,807.86 | 27,995.58 |
| 7840 ELEM RETIRE | | | | | | |
| 101000 CASH | 19,266.15 | 235,731.09 | 21,496.87 | 0.00 | 245,175.24 | 31,318.87 |
| 7850 TOWN OF EK GENERAL | | | | | | |
| 101000 CASH | 3,041.18 | 143,379.35 | 0.00 | 143,317.03 | 24.60 | 3,078.90 |
| 7851 TOWN OF EK LIBRARY | | | | | | |
| 101000 CASH | 127.91 | 10,255.25 | 0.00 | 10,223.40 | 2.09 | 157.67 |
| 7852 TOWN OF EK POOL | | | | | | |
| 101000 CASH | 146.14 | 14,571.76 | 0.00 | 14,490.29 | 2.38 | 225.23 |
| 7853 TOWN OF EK PARK | | | | | | |
| 101000 CASH | 42.67 | 5,335.80 | 0.00 | 5,294.94 | 0.70 | 82.83 |
| 7854 TOWN OF EK STUDY COMMISSION | | | | | | |
| 101000 CASH | 0.00 | 9,507.24 | 0.00 | 9,357.09 | 0.00 | 150.15 |
| 7910 PAYROLL | | | | | | |
| 101000 CASH | 145,349.17 | 0.00 | 3,679,320.26 | 3,659,413.36 | 0.00 | 165,256.07 |
| 7920 Refund Revolving | | | | | | |
| 101000 CASH | 0.00 | 0.00 | 602.69 | 602.69 | 0.00 | 0.00 |
| 7930 CLAIMS | | | | | | |
| 101000 CASH | 624,607.14 | 0.00 | 4,684,884.22 | 4,739,631.74 | 0.00 | 569,859.62 |
| 7960 REVOLVING FUND | | | | | | |
| 101000 CASH | 175.36 | 2,617.01 | 85.12 | 2,843.42 | 0.00 | 34.07 |
| 7980 INTEREST | | | | | | |
| 101000 CASH | 0.00 | 971,769.81 | 0.00 | 0.00 | 971,769.81 | 0.00 |
| Total 7000 | 2,524,289.80 | 12,950,141.59 | 13,352,574.88 | 19,682,047.50 | 5,850,209.16 | 3,294,749.61 |
| Totals | 24,971,230.55 | 25,264,133.36 | 15,148,932.10 | 23,037,304.76 | 15,148,932.10 | 27,198,059.15 |

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CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|-----------------------|---------------------|-----------------|----------|-----------|----------------|
| 1000 GENERAL | | | | | | |
| 331115 CIVIL DEF | | | | | | |
| A1 -97830 1 | DES | STATE OF MONTANA | 9/24 | | 3,957.58 | |
| A1 -97749 1 | DES | STATE OF MONTANA | 12/24 | | 5,779.59 | |
| A1 -97701 1 | DES | STATE OF MONTANA | 2/25 | | 6,384.66 | |
| A1 -97623 1 | DES | STATE OF MONTANA | 5/25 | | 5,500.00 | |
| Account Total: | | | | | 21,621.83 | 21,621.83 CR |
| 333020 TAYLOR GRAZING ACT | | | | | | |
| A1 -97838 1 | TAYLOR GRAZING | STATE OF MONTANA | 9/24 | | 9,369.86 | |
| A1 -97599 1 | TAYLOR GRAZING | STATE OF MONTANA | 6/25 | | 8,321.94 | |
| Account Total: | | | | | 17,691.80 | 17,691.80 CR |
| 335005 ALCOHOL REHAB APPORT | | | | | | |
| A1 -97862 1 | ALCOHOL EARMARKED TAX | STATE OF MONTANA | 8/24 | | 4,417.00 | |
| A1 -97793 1 | ALCOHOL EARMARKED TAX | STATE OF MONTANA | 10/24 | | 3,792.00 | |
| A1 -97691 1 | ALCOHOL EARMARKED TAX | STATE OF MONTANA | 2/25 | | 3,792.00 | |
| A1 -97589 1 | ALCOHOL EARMARKED TAX | STATE OF MONTANA | 6/25 | | 3,792.00 | |
| Account Total: | | | | | 15,793.00 | 15,793.00 CR |
| 335065 LOCAL GOVT SEVER | | | | | | |
| A1 3678 1 | COG | STATE OF MONTANA | 8/24 | | 1,786.31 | |
| A1 3812 4 | COG | STATE OF MONTANA | 11/24 | | 1,416.25 | |
| A1 3907 4 | COG | STATE OF MONTANA | 1/25 | | 2,414.19 | |
| A1 3995 4 | COG | STATE OF MONTANA | 5/25 | | 2,271.90 | |
| Account Total: | | | | | 7,888.65 | 7,888.65 CR |
| 335120 GAMBLING MACHINE | | | | | | |
| A1 3917 1 | GAMBLING CONTROL | STATE OF MONTANA | 2/25 | | 200.00 | |
| Account Total: | | | | | 200.00 | 200.00 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 1 | BENTONITE | STATE OF MONTANA | 9/24 | | 47,725.88 | |
| A1 -97662 1 | BENTONITE | STATE OF MONTANA | 4/25 | | 34,139.70 | |
| JV 540 1 | GEN BENTONITE | | 4/25 | 1,722.44 | | |
| Account Total: | | | | 1,722.44 | 81,865.58 | 80,143.14 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 4 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 373.54 | |
| A1 -97753 4 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 373.54 | |
| A1 -97678 4 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 373.54 | |
| A1 -97602 4 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 373.54 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------------|-------------------------------|---------------------|-----------------|----------|------------|----------------|
| 1000 GENERAL | | | | | | |
| | Account Total: | | | | 1,494.16 | 1,494.16 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 11 | General-State Contribution to | | 13/25 | | 16,309.00 | |
| | Account Total: | | | | 16,309.00 | 16,309.00 CR |
| | Fund Total: | | | 1,722.44 | 162,864.02 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|-------------------------------|---------------------|-----------------|-----------|------------|----------------|
| 2110 ROAD | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 4 | | | 7/24 | | 3,734.87 | |
| JV 515 4 | | | 8/24 | 3,734.87 | | |
| A1 -97647 1 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 4/25 | | 4,588.75 | |
| Account Total: | | | | 3,734.87 | 8,323.62 | 4,588.75 CR |
| 335040 GAS TAX APPROT | | | | | | |
| A1 -97878 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 7/24 | | 11,146.66 | |
| A1 -97861 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 8/24 | | 12,957.56 | |
| A1 -97829 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 9/24 | | 12,101.06 | |
| A1 -97806 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 10/24 | | 16,261.35 | |
| A1 -97783 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 11/24 | | 15,699.36 | |
| A1 -97757 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 12/24 | | 13,682.22 | |
| A1 -97734 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 1/25 | | 13,616.58 | |
| A1 -97709 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 2/25 | | 11,872.00 | |
| A1 -97682 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 3/25 | | 10,417.53 | |
| A1 -97657 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 4/25 | | 9,388.49 | |
| A1 -97632 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 5/25 | | 8,473.70 | |
| A1 -97608 1 | FUEL TAX ALLOCATION | STATE OF MONTANA | 6/25 | | 9,005.28 | |
| Account Total: | | | | | 144,621.79 | 144,621.79 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 16 | BENTONITE | STATE OF MONTANA | 9/24 | | 203,965.31 | |
| A1 -97662 2 | BENTONITE | STATE OF MONTANA | 4/25 | | 145,985.84 | |
| JV 540 31 | ROAD BENTONITE | | 4/25 | 7,248.59 | | |
| Account Total: | | | | 7,248.59 | 349,951.15 | 342,702.56 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 19 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 1,595.56 | |
| A1 -97753 19 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 1,595.56 | |
| A1 -97678 19 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 1,595.56 | |
| A1 -97602 19 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 1,595.56 | |
| Account Total: | | | | | 6,382.24 | 6,382.24 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 14 | Road- State Contribution PERS | | 13/25 | | 8,112.00 | |
| Account Total: | | | | | 8,112.00 | 8,112.00 CR |
| Fund Total: | | | | 10,983.46 | 517,390.80 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|--------------------------------|---------------------|-----------------|--------|-----------|----------------|
| 2130 BRIDGE | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 2 | BENTONITE | STATE OF MONTANA | 9/24 | | 15,430.17 | |
| A1 -97662 3 | BENTONITE | STATE OF MONTANA | 4/25 | | 11,078.09 | |
| JV 540 3 | BRIDGE BENTONITE | | 4/25 | 502.38 | | |
| Account Total: | | | | 502.38 | 26,508.26 | 26,005.88 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 5 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 121.00 | |
| A1 -97753 5 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 121.00 | |
| A1 -97678 5 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 121.00 | |
| A1 -97602 5 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 121.00 | |
| Account Total: | | | | | 484.00 | 484.00 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 16 | Bridge-State Contribution PERS | | 13/25 | | 3,429.00 | |
| Account Total: | | | | | 3,429.00 | 3,429.00 CR |
| Fund Total: | | | | 502.38 | 30,421.26 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------------|---------------------|-----------------|-------|----------|----------------|
| 2140 WEED | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 3 | BENTONITE | STATE OF MONTANA | 9/24 | | 3,516.64 | |
| A1 -97662 4 | BENTONITE | STATE OF MONTANA | 4/25 | | 2,556.48 | |
| JV 540 5 | WEED BENTONITE | | 4/25 | 71.77 | | |
| Account Total: | | | | 71.77 | 6,073.12 | 6,001.35 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 6 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 27.61 | |
| A1 -97753 6 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 27.61 | |
| A1 -97678 6 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 27.61 | |
| A1 -97602 6 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 27.61 | |
| Account Total: | | | | | 110.44 | 110.44 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 18 | Weed-State Contribution PERS | | 13/25 | | 1,655.00 | |
| Account Total: | | | | | 1,655.00 | 1,655.00 CR |
| Fund Total: | | | | 71.77 | 7,838.56 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|---------------------|---------------------|-----------------|--------|-----------|----------------|
| 2151 SPECIAL PREDATOR | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 15 | BENTONITE | STATE OF MONTANA | 9/24 | | 7,033.29 | |
| A1 -97662 16 | BENTONITE | STATE OF MONTANA | 4/25 | | 5,006.45 | |
| JV 540 29 | SPEC PRED BENTONITE | | 4/25 | 287.08 | | |
| Account Total: | | | | 287.08 | 12,039.74 | 11,752.66 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 18 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 55.23 | |
| A1 -97753 18 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 55.23 | |
| A1 -97678 18 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 55.23 | |
| A1 -97602 18 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 55.23 | |
| Account Total: | | | | | 220.92 | 220.92 CR |
| Fund Total: | | | | 287.08 | 12,260.66 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|----------------|---------------------|-----------------|----------|-----------|----------------|
| 2160 FAIR | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 4 | BENTONITE | STATE OF MONTANA | 9/24 | | 29,712.05 | |
| A1 -97662 5 | BENTONITE | STATE OF MONTANA | 4/25 | | 21,250.77 | |
| JV 540 7 | FAIR BENTONITE | | 4/25 | 1,076.53 | | |
| Account Total: | | | | 1,076.53 | 50,962.82 | 49,886.29 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 7 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 232.46 | |
| A1 -97753 7 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 232.46 | |
| A1 -97678 7 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 232.46 | |
| A1 -97602 7 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 232.46 | |
| Account Total: | | | | | 929.84 | 929.84 CR |
| 337000 LOCAL GRANT | | | | | | |
| A1 3815 1 | FAIR | SOUTHEAST ELECTRIC | 11/24 | | 10,462.99 | |
| A1 3815 2 | FAIR | SOUTHEAST ELECTRIC | 11/24 | | 1,192.31 | |
| Account Total: | | | | | 11,655.30 | 11,655.30 CR |
| Fund Total: | | | | 1,076.53 | 63,547.96 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | | | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|--------|---|-------------------|---------------------|-----------------|-----------|-----------|----------------|
| 2170 AIRPORT | | | | | | | | |
| 331130 FAA | | | | | | | | |
| JV | 531 | 2 | AIRPORT FAA | | 7/24 | 33,885.00 | | |
| A1 | -97865 | 1 | AIRPORT | FAA | 8/24 | | 33,885.00 | |
| A1 | -97727 | 1 | AIRPORT | FAA | 1/25 | | 8,260.20 | |
| Account Total: | | | | | | 33,885.00 | 42,145.20 | 8,260.20 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | | | |
| A1 | -97828 | 5 | BENTONITE | STATE OF MONTANA | 9/24 | | 4,521.40 | |
| A1 | -97662 | 6 | BENTONITE | STATE OF MONTANA | 4/25 | | 3,248.86 | |
| JV | 540 | 9 | AIRPORT BENTONITE | | 4/25 | 143.54 | | |
| Account Total: | | | | | | 143.54 | 7,770.26 | 7,626.72 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | | | |
| A1 | -97833 | 8 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 35.14 | |
| A1 | -97753 | 8 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 35.14 | |
| A1 | -97678 | 8 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 35.14 | |
| A1 | -97602 | 8 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 35.14 | |
| Account Total: | | | | | | | 140.56 | 140.56 CR |
| Fund Total: | | | | | | 34,028.54 | 50,056.02 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|--------------------|---------------------|-----------------|-------|----------|----------------|
| 2220 LIBRARY | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 6 | BENTONITE | STATE OF MONTANA | 9/24 | | 861.21 | |
| A1 -97662 7 | BENTONITE | STATE OF MONTANA | 4/25 | | 585.86 | |
| JV 540 11 | LIBRABRY BENTONITE | | 4/25 | 71.76 | | |
| Account Total: | | | | 71.76 | 1,447.07 | 1,375.31 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 9 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 6.53 | |
| A1 -97753 9 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 6.53 | |
| A1 -97678 9 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 6.53 | |
| A1 -97602 9 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 6.53 | |
| Account Total: | | | | | 26.12 | 26.12 CR |
| Fund Total: | | | | 71.76 | 1,473.19 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|-------------------|---------------------|-----------------|----------|------------|----------------|
| 2230 HOSP BLDG | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 7 | BENTONITE | STATE OF MONTANA | 9/24 | | 98,681.31 | |
| A1 -97662 8 | BENTONITE | STATE OF MONTANA | 4/25 | | 70,622.85 | |
| JV 540 13 | HOS BLD BENTONITE | | 4/25 | 3,516.64 | | |
| Account Total: | | | | 3,516.64 | 169,304.16 | 165,787.52 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 10 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 771.67 | |
| A1 -97753 10 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 771.67 | |
| A1 -97678 10 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 771.67 | |
| A1 -97602 10 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 771.67 | |
| Account Total: | | | | | 3,086.68 | 3,086.68 CR |
| Fund Total: | | | | 3,516.64 | 172,390.84 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------------|---------------------|-----------------|-----------|-----------|----------------|
| 2245 CONSERVATION DISTRICT | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 17 | BENTONITE | STATE OF MONTANA | 9/24 | | 14,138.34 | |
| JV 540 33 | CCCD BENTONITE NO ALLOCATION | | 4/25 | 14,138.34 | | |
| Account Total: | | | | 14,138.34 | 14,138.34 | |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 20 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 110.45 | |
| A1 -97753 20 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 110.45 | |
| A1 -97678 20 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 110.45 | |
| A1 -97602 20 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 110.45 | |
| Account Total: | | | | | 441.80 | 441.80 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 20 | CCCD-State Contribution PERS | | 13/25 | | 439.00 | |
| Account Total: | | | | | 439.00 | 439.00 CR |
| Fund Total: | | | | 14,138.34 | 15,019.14 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|--------------------------------|---------------------|-----------------|--------|-----------|----------------|
| 2280 SENIOR CITIZENS | | | | | | |
| 334000 STATE GRANTS | | | | | | |
| A1 3657 1 | SENIORS | ACTION FOR EASTERN | 7/24 | | 1,468.02 | |
| A1 3657 2 | SENIORS | ACTION FOR EASTERN | 7/24 | | 1,315.60 | |
| A1 3666 1 | SENIORS | ACTION FOR EASTERN | 7/24 | | 12.00 | |
| A1 3684 1 | SENIORS | ACTION FOR EASTERN | 8/24 | | 1,112.20 | |
| A1 3684 2 | SENIORS | ACTION FOR EASTERN | 8/24 | | 1,426.06 | |
| A1 3694 1 | SENIORS | ACTION FOR EASTERN | 8/24 | | 853.18 | |
| A1 3803 1 | SENIORS | ACTION FOR EASTERN | 10/24 | | 2,828.82 | |
| A1 3803 2 | SENIORS | ACTION FOR EASTERN | 10/24 | | 847.42 | |
| A1 3803 3 | SENIORS | ACTION FOR EASTERN | 10/24 | | 1,099.66 | |
| A1 3806 1 | SENIORS | ACTION FOR EASTERN | 10/24 | | 9.00 | |
| A1 3828 1 | SENIORS | ACTION FOR EASTERN | 11/24 | | 1,414.41 | |
| A1 3828 2 | SENIORS | ACTION FOR EASTERN | 11/24 | | 847.72 | |
| A1 3828 3 | SENIORS | ACTION FOR EASTERN | 11/24 | | 549.83 | |
| A1 3858 1 | SENIORS | ACTION FOR EASTERN | 12/24 | | 1,414.41 | |
| A1 3858 2 | SENIORS | ACTION FOR EASTERN | 12/24 | | 847.72 | |
| A1 3858 3 | SENIORS | ACTION FOR EASTERN | 12/24 | | 549.83 | |
| A1 3912 1 | SENIORS | ACTION FOR EASTERN | 2/25 | | 2,828.82 | |
| A1 3912 2 | SENIORS | ACTION FOR EASTERN | 2/25 | | 1,695.44 | |
| A1 3912 3 | SENIORS | ACTION FOR EASTERN | 2/25 | | 1,099.66 | |
| A1 3946 1 | SENIORS | ACTION FOR EASTERN | 3/25 | | 9.00 | |
| A1 3990 1 | SENIORS | ACTION FOR EASTERN | 4/25 | | 9.00 | |
| A1 4045 1 | SENIORS | ACTION FOR EASTERN | 6/25 | | 1,414.41 | |
| A1 4045 2 | SENIORS | ACTION FOR EASTERN | 6/25 | | 847.72 | |
| A1 4045 3 | SENIORS | ACTION FOR EASTERN | 6/25 | | 549.83 | |
| Account Total: | | | | | 25,049.76 | 25,049.76 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 8 | BENTONITE | STATE OF MONTANA | 9/24 | | 5,669.70 | |
| A1 -97662 9 | BENTONITE | STATE OF MONTANA | 4/25 | | 4,047.77 | |
| JV 540 15 | SENIORS BENTONITE | | 4/25 | 215.31 | | |
| Account Total: | | | | 215.31 | 9,717.47 | 9,502.16 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 11 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 44.18 | |
| A1 -97753 11 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 44.18 | |
| A1 -97678 11 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 44.18 | |
| A1 -97602 11 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 44.18 | |
| Account Total: | | | | | 176.72 | 176.72 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 22 | SR Citizens-State Contribution | | 13/25 | 662.00 | | |
| Account Total: | | | | 662.00 | 662.00 | 662.00 CR |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|-------------|---------------------|-----------------|--------|-----------|----------------|
| Fund Total: | | | | 215.31 | 35,605.95 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|--------------------------------|-----------------------|---------------------|-----------------|-------|------------|----------------|
| 2281 SENIOR TRANSPORTATION | | | | | | |
| 334000 STATE GRANTS | | | | | | |
| A1 -97867 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 8/24 | | 1,113.14 | |
| A1 -97774 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 11/24 | | 8,791.00 | |
| A1 -97754 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 12/24 | | 5,965.00 | |
| A1 -97711 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 2/25 | | 10,932.00 | |
| A1 -97683 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 3/25 | | 3,424.00 | |
| A1 -97651 1 | SENIOR TRANSPORTATION | STATE OF MONTANA | 4/25 | | 8,339.00 | |
| Account Total: | | | | | 38,564.14 | 38,564.14 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 1 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 40,220.00 | |
| A1 -97753 1 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 40,220.00 | |
| A1 -97678 1 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 40,220.00 | |
| A1 -97602 1 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 40,220.00 | |
| Account Total: | | | | | 160,880.00 | 160,880.00 CR |
| Fund Total: | | | | 0.00 | 199,444.14 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------------|---------------------|-----------------|--------|-----------|----------------|
| 2290 EXTENSION SERVICE | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 9 | BENTONITE | | | | | |
| A1 -97662 10 | BENTONITE | STATE OF MONTANA | 9/24 | | 12,990.06 | |
| JV 540 17 | EXT SERV BENTONITE | STATE OF MONTANA | 4/25 | | 9,320.51 | |
| | | | 4/25 | 430.62 | | |
| Account Total: | | | | | | |
| 335230 STATE ENTITLEMENT SHARE | | | | 430.62 | 22,310.57 | 21,879.95 CR |
| A1 -97833 12 | ENTITLEMENT | | | | | |
| A1 -97753 12 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 101.92 | |
| A1 -97678 12 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 101.92 | |
| A1 -97602 12 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 101.92 | |
| | | STATE OF MONTANA | 6/25 | | 101.92 | |
| Account Total: | | | | | | |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | 407.68 | 407.68 CR |
| JV 560 24 | Extension-State Contribution | | | | | |
| | | | 13/25 | | 381.00 | |
| Account Total: | | | | | | |
| Fund Total: | | | | | | |
| | | | | 430.62 | 23,099.25 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|--------------------------------|---------------------|-----------------|----------|------------|----------------|
| 2300 PUBLIC SAFETY | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 10 | BENTONITE | STATE OF MONTANA | 9/24 | | 87,844.31 | |
| A1 -97662 11 | BENTONITE | STATE OF MONTANA | 4/25 | | 62,900.14 | |
| JV 540 19 | PUB SAF BENTONITE | | 4/25 | 3,086.03 | | |
| | Account Total: | | | 3,086.03 | 150,744.45 | 147,658.42 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 13 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 687.33 | |
| A1 -97753 13 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 687.33 | |
| A1 -97678 13 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 687.33 | |
| A1 -97602 13 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 687.33 | |
| | Account Total: | | | | 2,749.32 | 2,749.32 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 26 | Public Safety-State Contributi | | 13/25 | | 637.00 | |
| JV 566 1 | PS one time contribution SRS | | 13/25 | | 76,761.00 | |
| | Account Total: | | | | 77,398.00 | 77,398.00 CR |
| | Fund Total: | | | 3,086.03 | 230,891.77 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|-------------|---------------------|-----------------|-------|-----------|----------------|
| 2301 SEVERITY | | | | | | |
| 334121 DNRC GRNT | | | | | | |
| A1 -97846 1 | SEVERITY | STATE OF MONTANA | 8/24 | | 7,343.03 | |
| A1 -97847 1 | SEVERITY | STATE OF MONTANA | 8/24 | | 3,840.00 | |
| A1 -97848 1 | SEVERITY | STATE OF MONTANA | 8/24 | | 2,567.64 | |
| A1 -97817 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 4,955.09 | |
| A1 -97818 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 3,792.85 | |
| A1 -97819 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 3,762.96 | |
| A1 -97820 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 3,392.08 | |
| A1 -97836 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 7,927.12 | |
| A1 -97837 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 2,065.92 | |
| A1 -97841 1 | SEVERITY | STATE OF MONTANA | 9/24 | | 3,401.11 | |
| A1 -97809 1 | SEVERITY | STATE OF MONTANA | 10/24 | | 6,142.67 | |
| A1 -97810 1 | SEVERITY | STATE OF MONTANA | 10/24 | | 4,895.05 | |
| A1 -97811 1 | SEVERITY | STATE OF MONTANA | 10/24 | | 3,696.37 | |
| Account Total: | | | | | 57,781.89 | 57,781.89 CR |
| Fund Total: | | | | 0.00 | 57,781.89 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|-------------------------|---------------------|-----------------|-------|------------|----------------|
| 2320 | CAMP NEEDMORE | | | | | |
| 335230 | STATE ENTITLEMENT SHARE | | | | | |
| A1 -97833 2 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 25,935.00 | |
| A1 -97753 2 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 25,935.00 | |
| A1 -97678 2 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 25,935.00 | |
| A1 -97602 2 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 25,935.00 | |
| Account Total: | | | | | 103,740.00 | 103,740.00 CR |
| Fund Total: | | | | 0.00 | 103,740.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|---------------------------|---------------------|-----------------|--------|-----------|----------------|
| 2360 MUSEUM | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 11 | BENTONITE | STATE OF MONTANA | 9/24 | | 17,726.76 | |
| A1 -97662 12 | BENTONITE | STATE OF MONTANA | 4/25 | | 12,675.90 | |
| JV 540 21 | MUSEUM BENTONITE | | 4/25 | 645.92 | | |
| Account Total: | | | | 645.92 | 30,402.66 | 29,756.74 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 14 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 138.57 | |
| A1 -97753 14 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 138.57 | |
| A1 -97678 14 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 138.57 | |
| A1 -97602 14 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 138.57 | |
| Account Total: | | | | | 554.28 | 554.28 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 28 | Museum-State Contribution | | 13/25 | | 3,313.00 | |
| Account Total: | | | | | 3,313.00 | 3,313.00 CR |
| Fund Total: | | | | 645.92 | 34,269.94 | |

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Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|---------------------|---------------------|-----------------|----------|-----------|----------------|
| 2370 GRP HLTH INS | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 12 | BENTONITE | STATE OF MONTANA | 9/24 | | 56,696.90 | |
| A1 -97662 13 | BENTONITE | STATE OF MONTANA | 4/25 | | 40,584.17 | |
| JV 540 23 | INSURANCE BENTONITE | | 4/25 | 2,009.51 | | |
| | Account Total: | | | 2,009.51 | 97,281.07 | 95,271.56 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 15 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 443.32 | |
| A1 -97753 15 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 443.32 | |
| A1 -97678 15 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 443.32 | |
| A1 -97602 15 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 443.32 | |
| | Account Total: | | | | 1,773.28 | 1,773.28 CR |
| | Fund Total: | | | 2,009.51 | 99,054.35 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|----------------------|---------------------|-----------------|--------|-----------|----------------|
| 2371 RETIREMENT | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 13 | BENTONITE | STATE OF MONTANA | 9/24 | | 17,726.76 | |
| A1 -97662 14 | BENTONITE | STATE OF MONTANA | 4/25 | | 12,675.90 | |
| JV 540 25 | RETIREMENT BENTONITE | | 4/25 | 645.92 | | |
| Account Total: | | | | 645.92 | 30,402.66 | 29,756.74 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 16 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 138.57 | |
| A1 -97753 16 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 138.57 | |
| A1 -97678 16 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 138.57 | |
| A1 -97602 16 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 138.57 | |
| Account Total: | | | | | 554.28 | 554.28 CR |
| Fund Total: | | | | 645.92 | 30,956.94 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|---------------------|---------------------|-----------------|--------|-----------|----------------|
| 2390 LIABILITY INSURANCE | | | | | | |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97828 14 | BENTONITE | STATE OF MONTANA | 9/24 | | 17,583.21 | |
| A1 -97662 15 | BENTONITE | STATE OF MONTANA | 4/25 | | 12,569.38 | |
| JV 540 27 | LIABILITY BENTONITE | | 4/25 | 645.91 | | |
| Account Total: | | | | 645.91 | 30,152.59 | 29,506.68 CR |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 17 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 137.57 | |
| A1 -97753 17 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 137.57 | |
| A1 -97678 17 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 137.57 | |
| A1 -97602 17 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 137.57 | |
| Account Total: | | | | | 550.28 | 550.28 CR |
| Fund Total: | | | | 645.91 | 30,702.87 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|----------------|---------------------|-----------------|-------|-----------|----------------|
| 2392 CDBG | | | | | | |
| 331010 CDBG/HOME | | | | | | |
| A1 -97842 1 CDBG | | STATE OF MONTANA | 9/24 | | 30,000.00 | |
| | Account Total: | | | | 30,000.00 | 30,000.00 CR |
| | Fund Total: | | | 0.00 | 30,000.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|--------------------------------|-------------|---------------------|-----------------|-------|-----------|----------------|
| 2440 LAND PLANNING | | | | | | |
| 335230 STATE ENTITLEMENT SHARE | | | | | | |
| A1 -97833 3 | ENTITLEMENT | STATE OF MONTANA | 9/24 | | 6,800.00 | |
| A1 -97753 3 | ENTITLEMENT | STATE OF MONTANA | 12/24 | | 6,800.00 | |
| A1 -97678 3 | ENTITLEMENT | STATE OF MONTANA | 3/25 | | 6,800.00 | |
| A1 -97602 3 | ENTITLEMENT | STATE OF MONTANA | 6/25 | | 6,800.00 | |
| Account Total: | | | | | 27,200.00 | 27,200.00 CR |
| Fund Total: | | | | 0.00 | 27,200.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|-------------|---------------------|-----------------|-------|------------|----------------|
| 2720 P.I.L.T. | | | | | | |
| 333040 PAY LIEW TAX | | | | | | |
| A1 -97595 1 | PILT | US TREASURY | 6/25 | | 296,685.00 | |
| Account Total: | | | | | 296,685.00 | 296,685.00 CR |
| Fund Total: | | | | 0.00 | 296,685.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|----------------|---------------------|-----------------|-------|-----------|----------------|
| 2840 WEED GRANT | | | | | | |
| 334025 WEED PROG | | | | | | |
| A1 -97703 1 | WEEDBOARD | | | | | |
| A1 -97613 1 | WEEDBOARD | STATE OF MONTANA | 2/25 | | 23,527.83 | |
| A1 -97614 1 | WEEDBOARD | STATE OF MONTANA | 6/25 | | 7,500.00 | |
| | | STATE OF MONTANA | 6/25 | | 1,785.72 | |
| | Account Total: | | | | 32,813.55 | 32,813.55 CR |
| | Fund Total: | | | 0.00 | 32,813.55 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-------------------------------|----------------|---------------------|-----------------|-------|-----------|----------------|
| 2865 DNRC VOL FIRE ASSISTANCE | | | | | | |
| 334121 DNRC GRNT | | | | | | |
| A1 -97746 1 DNRC | | STATE OF MONTANA | 12/24 | | 2,907.00 | |
| A1 -97625 1 DNRC | | STATE OF MONTANA | 5/25 | | 14,055.00 | |
| | Account Total: | | | | 16,962.00 | 16,962.00 CR |
| | Fund Total: | | | 0.00 | 16,962.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|----------------------------------|-------------------|---------------------|-----------------|-------|----------|----------------|
| 2894 ST ALLOCATED FED MINERAL RY | | | | | | |
| 332020 FED MINERAL IMPACT | | | | | | |
| A1 -97860 1 | MINERAL ROYALTIES | STATE OF MONTANA | 8/24 | | 3,836.25 | |
| Account Total: | | | | | 3,836.25 | 3,836.25 CR |
| Fund Total: | | | | 0.00 | 3,836.25 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|--|----------------|---------------------|-----------------|----------|----------|----------------|
| 2902 FOREST RESERVE TITLE III PROJECTS | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 1 | | | 7/24 | 5,602.29 | | |
| JV 515 1 | | | 8/24 | | 5,602.29 | |
| | Account Total: | | | 5,602.29 | 5,602.29 | |
| | Fund Total: | | | 5,602.29 | 5,602.29 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------------|--------------------------------|---------------------|-----------------|----------|------------|----------------|
| 2970 COUNTY HEALTH | | | | | | |
| 334110 PHEP & PH SYSTEM | | | | | | |
| A1 -97852 1 | PUBLIC HEALTH | | | | | |
| A1 -97777 1 | PUBLIC HEALTH | STATE OF MONTANA | 8/24 | | 13,691.00 | |
| A1 -97706 1 | PUBLIC HEALTH | STATE OF MONTANA | 11/24 | | 6,353.00 | |
| JV 542 2 | PUBLIC HEALTH PHEP GRANT | STATE OF MONTANA | 2/25 | | 6,353.00 | |
| JV 558 3 | County Health- PHEP & PH | | 5/25 | | 6,845.00 | |
| | | | 13/25 | 6,845.00 | | |
| Account Total: | | | | 6,845.00 | 33,242.00 | 26,397.00 CR |
| 334113 PHWF PHSIO | | | | | | |
| A1 3643 1 | PUBLIC HEALTH | | | | | |
| A1 -97853 1 | PUBLIC HEALTH | STATE OF MONTANA | 7/24 | | 2,500.00 | |
| A1 -97764 1 | PUBLIC HEALTH | STATE OF MONTANA | 8/24 | | 26,396.97 | |
| A1 -97710 1 | PUBLIC HEALTH | STATE OF MONTANA | 11/24 | | 27,203.30 | |
| A1 -97633 1 | PUBLIC HEALTH | STATE OF MONTANA | 2/25 | | 27,140.62 | |
| | | | 5/25 | | 26,813.52 | |
| Account Total: | | | | | 110,054.41 | 110,054.41 CR |
| 336020 PENSION ON BEHALF PAYMENTS | | | | | | |
| JV 560 29 | County Health-PERS | | | | | |
| JV 560 30 | County Health-State Contributi | | 13/25 | 2,542.00 | | |
| | | | 13/25 | | 2,542.00 | |
| Account Total: | | | | 2,542.00 | 2,542.00 | |
| Fund Total: | | | | 9,387.00 | 145,838.41 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|----------------|---------------------|-----------------|-------|----------|----------------|
| 2971 WIC | | | | | | |
| 331141 WIC GRANT | | | | | | |
| A1 -97891 1 | PUBLIC HEALTH | STATE OF MONTANA | 7/24 | | | |
| A1 -97825 1 | PUBLIC HEALTH | STATE OF MONTANA | 9/24 | | 3,024.79 | |
| A1 -97669 1 | COUNTY HEALTH | STATE OF MONTANA | 3/25 | | 713.43 | |
| A1 -97669 2 | COUNTY HEALTH | STATE OF MONTANA | 3/25 | | 400.88 | |
| A1 -97669 3 | COUNTY HEALTH | STATE OF MONTANA | 3/25 | | 330.22 | |
| A1 -97669 4 | COUNTY HEALTH | STATE OF MONTANA | 3/25 | | 574.61 | |
| A1 -97669 5 | COUNTY HEALTH | STATE OF MONTANA | 3/25 | | 851.88 | |
| A1 -97598 1 | PUBLIC HEALTH | STATE OF MONTANA | 6/25 | | 668.44 | |
| A1 -97606 1 | PUBLIC HEALTH | STATE OF MONTANA | 6/25 | | 768.67 | |
| | | | | | 1,297.10 | |
| | Account Total: | | | | | |
| | Fund Total: | | | | 8,630.02 | 8,630.02 CR |
| | | | | 0.00 | 8,630.02 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|----------------|---------------------|-----------------|-------|----------|----------------|
| 2973 MCH | | | | | | |
| 331143 MCH GRANT | | | | | | |
| A1 -97881 1 | PUBLIC HEALTH | | | | | |
| A1 -97798 1 | PUBLIC HEALTH | STATE OF MONTANA | 7/24 | | | |
| A1 -97742 1 | PUBLIC HEALTH | STATE OF MONTANA | 10/24 | | 800.00 | |
| A1 -97669 6 | COUNTY HEALTH | STATE OF MONTANA | 12/24 | | 800.00 | |
| A1 -97639 1 | PUBLIC HEALTH | STATE OF MONTANA | 3/25 | | 900.00 | |
| | | STATE OF MONTANA | 4/25 | | 900.00 | |
| | Account Total: | | | | | |
| | Fund Total: | | | | 4,200.00 | 4,200.00 CR |
| | | | | 0.00 | 4,200.00 | |

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| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|---------------|-------------------------|-----------------|-------|-----------|----------------|
| 2976 IMMUNIZATION | | | | | | |
| 331146 IMMUNIZATION | | | | | | |
| A1 -97879 1 | PUBLIC HEALTH | STATE OF MONTANA | 7/24 | | | |
| A1 3712 1 | PUBLIC HEALTH | STEFANIE HARRINGTON | 8/24 | | 1,127.75 | |
| A1 3742 1 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 9/24 | | 2,084.96 | |
| A1 3742 2 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 9/24 | | 403.11 | |
| A1 3742 3 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 9/24 | | 32.60 | |
| A1 3745 1 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 9/24 | | 26.27 | |
| A1 3745 2 | PUBLIC HEALTH | STEFANIE HARRINGTON | 9/24 | | 961.75 | |
| A1 3746 1 | PUBLIC HEALTH | STEFANIE HARRINGTON | 9/24 | | 32.60 | |
| A1 3748 1 | PUBLIC HEALTH | STEFANIE HARRINGTON | 9/24 | | 52.54 | |
| A1 3765 1 | PUBLIC HEALTH | STEFANIE HARRINGTON | 9/24 | | 26.27 | |
| A1 3771 1 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 10/24 | | 30.68 | |
| A1 3771 2 | PUBLIC HEALTH | STEFANIE HARRINTON, | 10/24 | | 506.85 | |
| A1 3771 3 | PUBLIC HEALTH | STEFANIE HARRINTON, | 10/24 | | 85.00 | |
| A1 3771 4 | PUBLIC HEALTH | STEFANIE HARRINTON, | 10/24 | | 115.68 | |
| A1 3771 5 | PUBLIC HEALTH | STEFANIE HARRINTON, | 10/24 | | 415.41 | |
| A1 3771 6 | PUBLIC HEALTH | STEFANIE HARRINTON, | 10/24 | | 54.90 | |
| A1 3783 1 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 10/24 | | 82.49 | |
| A1 -97792 1 | PUBLIC HEALTH | STATE OF MONTANA | 10/24 | | 89.55 | |
| A1 3825 1 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 11/24 | | 2,839.00 | |
| A1 3834 1 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 11/24 | | 24.66 | |
| A1 3834 2 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 11/24 | | 363.19 | |
| A1 3834 3 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 11/24 | | 32.60 | |
| A1 3834 4 | PUBLIC HEALTH | BLUECROSS BLUESHIELD OF | 11/24 | | 32.60 | |
| A1 3845 1 | PUBLIC HEALTH | STEFANIE HARRINTON, | 11/24 | | 32.60 | |
| A1 -97786 1 | PUBLIC HEALTH | STATE OF MONTANA | 11/24 | | 1,888.27 | |
| A1 -97747 1 | PUBLIC HEALTH | STATE OF MONTANA | 12/24 | | 21.32 | |
| A1 -97723 1 | PUBLIC HEALTH | STATE OF MONTANA | 1/25 | | 21.32 | |
| A1 -97729 1 | PUBLIC HEALTH | STATE OF MONTANA | 1/25 | | 2,839.00 | |
| A1 -97692 1 | PUBLIC HEALTH | TRANSACT RX | 2/25 | | 36.85 | |
| A1 -97700 1 | PUBLIC HEALTH | STATE OF MONTANA | 2/25 | | 63.86 | |
| A1 -97705 1 | PUBLIC HEALTH | STATE OF MONTANA | 2/25 | | 21.32 | |
| A1 -97650 1 | PUBLIC HEALTH | STATE OF MONTANA | 2/25 | | 36.85 | |
| A1 -97654 1 | PUBLIC HEALTH | STATE OF MONTANA | 4/25 | | 2,839.00 | |
| A1 4033 1 | PUBLIC HEALTH | STATE OF MONTANA | 4/25 | | 58.17 | |
| A1 4033 2 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 6/25 | | 98.44 | |
| A1 4033 3 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 6/25 | | 112.62 | |
| A1 -97604 1 | PUBLIC HEALTH | STEFANIE HARRINGTON, | 6/25 | | 400.09 | |
| A1 -97612 1 | PUBLIC HEATLH | PART D NETWORK TECH | 6/25 | | 338.27 | |
| | | PART D NETWORK TECH | 6/25 | | 617.12 | |
| Account Total: | | | | | 18,845.56 | 18,845.56 CR |
| Fund Total: | | | | 0.00 | 18,845.56 | |

10/07/25
15:58:11

CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 34 of 40
Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|---------------|-----------------------|-----------------|-------|-----------|----------------|
| 2978 TOBACCO GRANT | | | | | | |
| 331148 TOBACCO GRANT | | | | | | |
| A1 3707 1 | PUBLIC HEALTH | BIGHORN VALLEY HEALTH | 8/24 | | 3,600.00 | |
| A1 3744 1 | PUBLIC HEALTH | BIGHORN VALLEY HEALTH | 9/24 | | 3,852.00 | |
| A1 3830 1 | PUBLIC HEALTH | BIGHORN VALLEY HEALTH | 11/24 | | 3,852.00 | |
| A1 3911 1 | PUBLIC HEALTH | BIGHORN VALLEY HEALTH | 2/25 | | 3,852.00 | |
| A1 3987 1 | PUBLIC HEALTH | BIGHORN VALLEY HEALTH | 4/25 | | 3,852.00 | |
| Account Total: | | | | | 19,008.00 | 19,008.00 CR |
| Fund Total: | | | | 0.00 | 19,008.00 | |

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CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

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Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|-------------------------------|---------------------|-----------------|----------|----------|----------------|
| 2989 PHEP GRANT | | | | | | |
| 334110 PHEP & PH SYSTEM | | | | | | |
| JV 542 3 | PHEP GRANT | | 5/25 | 6,845.00 | | |
| JV 558 2 | PHEP Grant - PHEP & PH System | | 13/25 | | 6,845.00 | |
| | Account Total: | | | 6,845.00 | 6,845.00 | |
| | Fund Total: | | | 6,845.00 | 6,845.00 | |

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CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 36 of 40
Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|------------------------|---------------------|-----------------|--------|----------|----------------|
| 7541 HS CO EQ FOREST RES | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 6 | | | 7/24 | | 693.04 | |
| JV 515 6 | | | 8/24 | 693.04 | | |
| A1 -97647 2 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 4/25 | | 829.66 | |
| | Account Total: | | | 693.04 | 1,522.70 | 829.66 CR |
| | Fund Total: | | | 693.04 | 1,522.70 | |

10/07/25
15:58:11

CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 37 of 40
Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|-----------------------------|------------------------|---------------------|-----------------|----------|----------|----------------|
| 7542 ELEM CO EQ FOREST RES | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 8 | | | | | | |
| JV 515 8 | | | 7/24 | | 1,039.56 | |
| A1 -97647 3 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 8/24 | 1,039.56 | | |
| | | | 4/25 | | 1,244.49 | |
| | Account Total: | | | 1,039.56 | 2,284.05 | 1,244.49 CR |
| | Fund Total: | | | 1,039.56 | 2,284.05 | |

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Accounts 330000-339999

CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 38 of 40
Report ID: L091

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------|---------------------|-----------------|-------|----------|----------------|
| 7820 CO TRANS | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 10 | | | 7/24 | | 17.64 | |
| JV 515 10 | | | 8/24 | 17.64 | | |
| A1 -97647 4 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 4/25 | | 16.97 | |
| | Account Total: | | | 17.64 | 34.61 | 16.97 CR |
| 335065 LOCAL GOVT SEVER | | | | | | |
| A1 3812 3 | COG | STATE OF MONTANA | 11/24 | | 56.34 | |
| A1 3907 3 | COG | STATE OF MONTANA | 1/25 | | 96.04 | |
| A1 3995 3 | COG | STATE OF MONTANA | 5/25 | | 90.38 | |
| | Account Total: | | | | 242.76 | 242.76 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97662 19 | BENTONITE | STATE OF MONTANA | 4/25 | | 2,236.92 | |
| JV 540 40 | CO TRANS BENTONITE | | 4/25 | | 3,014.27 | |
| | Account Total: | | | | 5,251.19 | 5,251.19 CR |
| | Fund Total: | | | 17.64 | 5,528.56 | |

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CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 39 of 40
Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------|---------------------|-----------------|-------|-----------|----------------|
| 7830 HS RETIRE | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 14 | | | 7/24 | | 45.99 | |
| JV 515 14 | | | 8/24 | 45.99 | | |
| A1 -97647 6 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 4/25 | | 90.89 | |
| | Account Total: | | | 45.99 | 136.88 | 90.89 CR |
| 335065 LOCAL GOVT SEVER | | | | | | |
| A1 3812 2 COG | | STATE OF MONTANA | 11/24 | | 244.03 | |
| A1 3907 2 COG | | STATE OF MONTANA | 1/25 | | 415.98 | |
| A1 3995 2 COG | | STATE OF MONTANA | 5/25 | | 391.47 | |
| | Account Total: | | | | 1,051.48 | 1,051.48 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97662 20 BENTONITE | | STATE OF MONTANA | 4/25 | | 11,983.51 | |
| JV 540 42 HS RETIRE BENTONITE | | | 4/25 | | 16,147.85 | |
| | Account Total: | | | | 28,131.36 | 28,131.36 CR |
| | Fund Total: | | | 45.99 | 29,319.72 | |

10/07/25
15:58:11

CARTER COUNTY
Detail Ledger Query
For the Accounting Periods: 7/24 - 13/25

Page: 40 of 40
Report ID: L091

Accounts 330000-339999

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|------------------------------------|------------------------|---------------------|-----------------|-----------|--------------|----------------|
| 7840 ELEM RETIRE | | | | | | |
| 333010 FOREST RESERVE ACT | | | | | | |
| JV 514 12 | | | 7/24 | | 71.19 | |
| JV 515 12 | | | 8/24 | 71.19 | | |
| A1 -97647 5 | FEDERAL FOREST RESERVE | STATE OF MONTANA | 4/25 | | 112.38 | |
| | Account Total: | | | 71.19 | 183.57 | 112.38 CR |
| 335065 LOCAL GOVT SEVER | | | | | | |
| A1 3812 1 | COG | STATE OF MONTANA | 11/24 | | 118.59 | |
| A1 3907 1 | COG | STATE OF MONTANA | 1/25 | | 202.15 | |
| A1 3995 1 | COG | STATE OF MONTANA | 5/25 | | 190.24 | |
| | Account Total: | | | | 510.98 | 510.98 CR |
| 335131 BENTONITE MINING PRODUCTION | | | | | | |
| A1 -97662 21 | BENTONITE | STATE OF MONTANA | 4/25 | | 14,859.56 | |
| JV 540 44 | EL RETIRE BENTONITE | | 4/25 | | 20,023.34 | |
| | Account Total: | | | | 34,882.90 | 34,882.90 CR |
| | Fund Total: | | | 71.19 | 35,577.45 | |
| | Grand Total: | | | 97,779.87 | 2,569,508.11 | |

**GENERAL
INFORMATION
SECTION**

GENERAL INFORMATION
(Complete all portions applicable to entity)

| | |
|--|-------------------|
| 1. Class of county/city | |
| 2. Date of incorporation | |
| 3. County seat | 22-Feb-17 |
| 4. Form of government | Ekalaka Montana |
| 5. Population (most recent estimate) | Commission |
| 6. Land area | 1,361 |
| 7. Miles of roads/streets/alleys | 3348 square miles |
| 8. Taxable valuation | 800 |
| 9. Road taxable valuation (county) | 74,278,220 |
| 10. Number of water consumers | 73,734,503 |
| 11. Average daily water consumption | NA |
| 12. Miles of water main | NA |
| 13. Miles of sanitary and storm sewers | NA |
| 14. Number of building permits issued | NA |
| 15. Number of full-time employees | NA |
| | 26 |

B. PROPERTY TAX MILL LEVIES -

County/City/Town funds only (For fiscal year being reported)

| Fund/activity | Mills |
|----------------------------------|--------------|
| 1000- GENERAL FUND | |
| 2130- BRIDGE FUND | 6.86 |
| 2140- WEED FUND | 2.22 |
| 2160- FAIR FUND | 0.51 |
| 2170-AIRPORT FUND | 4.27 |
| 2220-LIBRARY FUND | 0.65 |
| 2230-HOSPITAL BUILDING FUND | 0.12 |
| 2280-SENIOR CITIZENS FUND | 14.18 |
| 2290-EXTENSION FUND | 0.81 |
| 2300-PUBLIC SAFETY FUND | 1.87 |
| 2360-MUSEUM FUND | 12.63 |
| 2370-GROUP HEALTH INSURANCE FUND | 2.55 |
| 2371-RETIREMENT FUND | 8.15 |
| 2390-WORKERS COMP INSURANCE FUND | 2.55 |
| | 2.53 |
| 2151-SPECIAL PREDATOR FUND | |
| | 1.01 |
| 2110- ROAD FUND | |
| 2245- CONSERVATION DISTRICT | 29.32 |
| | 2.03 |
| | |
| TOTAL | 59.90 |

Carter County, Montana
Cash Reconciliation
Fiscal Year Ending June 30, 2025

| Cash on Hand: | Range of Interest Rates | Maturity Date |
|---------------|-------------------------|---------------|
| Cash on Hand | | |
| Petty Cash | | |
| Total | | |

| Demand Deposits: | Range of Interest Rates | Maturity Date |
|--------------------------------|-------------------------|---------------|
| Summit National Checking #3801 | | |
| Stockman Checking #7153 | | |
| Stockman Checking #7161 | | |
| Stockman Checking #7145 | | |
| Total | | |

| Savings, NOW, Money Market Deposits: | Range of Interest Rates | Maturity Date |
|--------------------------------------|-------------------------|---------------|
| Community First | | |
| Community 1st - MM | \$ 0 | NA |
| Community 1st - Savings | \$ 0 | NA |
| Total | | |

| Time Deposits: | Range of Interest Rates | Maturity Date |
|--|-------------------------|---------------|
| Community 1st CD | \$ 0 | \$ 45,917 |
| Multi-Bank Securities Certificates of Deposit | | |
| Cash Balance | | |
| Sallie Mae Bk | \$ 0 | \$ 45,867 |
| BMW BK North American | \$ 0 | \$ 45,925 |
| Enbank USA | \$ 0 | \$ 45,925 |
| Farmers & Merchants BK | \$ 0 | \$ 45,925 |
| Habit American Bank | \$ 0 | \$ 45,936 |
| Goldman Sachs BK USA | \$ 0 | \$ 45,947 |
| Synchrony Bk Retail | \$ 0 | \$ 46,259 |
| Toyota Financial Savings Bank | \$ 0 | \$ 46,338 |
| Austin Telco Fed CR UN | \$ 0 | \$ 46,338 |
| Greenstate CR UN | \$ 0 | \$ 46,353 |
| Pentagon Federal CR UN | \$ 0 | \$ 46,401 |
| Live Oak Banking | \$ 0 | \$ 46,436 |
| Freedom Bank of VA | \$ 0 | \$ 46,461 |
| JPMorgan Chase Bank | \$ 0 | \$ 46,485 |
| Capital One Nation Assn | \$ 0 | \$ 46,496 |
| Yvatar CR UN | \$ 0 | \$ 46,660 |
| Capital One Natl Assn | \$ 0 | \$ 46,660 |
| 1st Finl Bk USA | \$ 0 | \$ 46,678 |
| Enterprise Bk | \$ 0 | \$ 46,692 |
| Medallion Bk | \$ 0 | \$ 46,815 |
| Mea Couny BK | \$ 0 | \$ 46,860 |
| Global Fed CR UN | \$ 0 | \$ 46,864 |
| Empower Fed CR Union | \$ 0 | \$ 46,934 |
| Lenders CR UN | \$ 0 | \$ 47,025 |
| Workers Fed CR UN | \$ 0 | \$ 47,056 |
| Central Bk | \$ 0 | \$ 47,056 |
| Carier Fed CR UN | \$ 0 | \$ 47,102 |
| Rockland Fed Cr UN | \$ 0 | \$ 47,107 |
| National Bk Comm | \$ 0 | \$ 47,116 |
| Civ Federal CR UN | \$ 0 | \$ 47,123 |
| Jefferson Nini FCU | \$ 0 | \$ 47,130 |
| Faion Community Bk | \$ 0 | \$ 47,203 |
| Lafayette Fed Cr UN | \$ 0 | \$ 47,203 |
| Oak View Natl Bk | \$ 0 | \$ 47,203 |
| Morgan Stanley Bk | \$ 0 | \$ 47,217 |
| Weford County Cr UN | \$ 0 | \$ 47,274 |
| Studio Bk | \$ 0 | \$ 47,296 |
| Trust Bk | \$ 0 | \$ 47,374 |
| Selling St Bk | \$ 0 | \$ 47,388 |
| Farmers & Merchants Trust Co | \$ 0 | \$ 47,406 |
| Hiawatha Natl Bk | \$ 0 | \$ 47,415 |
| First Okla Bk | \$ 0 | \$ 47,417 |
| Riverswind Bk | \$ 0 | \$ 47,449 |
| Riverbank | \$ 0 | \$ 47,470 |
| US Bk Natl Assn Intl | \$ 0 | \$ 47,471 |
| CFG Cmnty Bk | \$ 0 | \$ 47,505 |
| First Bk of the Lake | \$ 0 | \$ 47,513 |
| Freedom Northwest Cr Un | \$ 0 | \$ 47,542 |
| UBS BK USA | \$ 0 | \$ 47,542 |
| Victory Bk | \$ 0 | \$ 47,759 |
| Morgan Stanley Private Bk Natl Assn | \$ 0 | \$ 47,940 |
| American Express Natl Bk | \$ 0 | \$ 47,998 |
| Total | | \$ 45,819 |

| Balance Per Bank Statement | Deposits in Transit | Outstanding Checks | Transfers | Adjustment | Accrued Interest | Book Balance |
|----------------------------|---------------------|--------------------|-----------|------------|------------------|--------------|
| 06-30-25 | | | | | | 06-30-25 |
| \$ 20,205 | | | | | | \$ 20,205 |
| \$ 800 | | | | | | \$ 800 |
| \$ 21,005 | | | | | | \$ 21,005 |

| | | | | | | |
|--------------|-----------|-------------|-----------|------|------|--------------|
| \$ 755,248 | | | | | | \$ 808,518 |
| \$ 2,770,287 | | \$ 52,270 | | | | \$ 2,770,287 |
| \$ 124,791 | \$ 10,258 | \$ (54,682) | \$ 9,905 | | | \$ 90,272 |
| \$ 3,650,326 | \$ 10,258 | \$ (54,682) | \$ 63,175 | \$ - | \$ - | \$ 3,669,077 |

| | | | | | | |
|------------|----------|------|------|------|------|------------|
| \$ 206,145 | | | | | | \$ 206,145 |
| \$ 56,491 | \$ 2,392 | | | | | \$ 58,883 |
| \$ 262,636 | \$ 2,392 | \$ - | \$ - | \$ - | \$ - | \$ 265,028 |

| | | | | | | |
|---------------|-----------|-------------|-----------|------------|-----------|---------------|
| \$ 289,870 | | | | | | \$ 289,870 |
| \$ 9,905 | | | | | | \$ 9,905 |
| \$ 249,252 | | | | | | \$ 249,252 |
| \$ 247,667 | | | | | | \$ 247,667 |
| \$ 247,715 | | | | | | \$ 247,715 |
| \$ 248,746 | | | | | | \$ 248,746 |
| \$ 243,844 | | | | | | \$ 243,844 |
| \$ 241,685 | | | | | | \$ 241,685 |
| \$ 240,335 | | | | | | \$ 240,335 |
| \$ 221,108 | | | | | | \$ 221,108 |
| \$ 251,541 | | | | | | \$ 251,541 |
| \$ 240,148 | | | | | | \$ 240,148 |
| \$ 239,991 | | | | | | \$ 239,991 |
| \$ 242,233 | | | | | | \$ 242,233 |
| \$ 249,342 | | | | | | \$ 249,342 |
| \$ 245,043 | | | | | | \$ 245,043 |
| \$ 245,552 | | | | | | \$ 245,552 |
| \$ 251,527 | | | | | | \$ 251,527 |
| \$ 246,406 | | | | | | \$ 246,406 |
| \$ 25,150 | | | | | | \$ 25,150 |
| \$ 252,133 | | | | | | \$ 252,133 |
| \$ 249,710 | | | | | | \$ 249,710 |
| \$ 249,837 | | | | | | \$ 249,837 |
| \$ 251,410 | | | | | | \$ 251,410 |
| \$ 256,199 | | | | | | \$ 256,199 |
| \$ 258,458 | | | | | | \$ 258,458 |
| \$ 259,237 | | | | | | \$ 259,237 |
| \$ 250,128 | | | | | | \$ 250,128 |
| \$ 250,705 | | | | | | \$ 250,705 |
| \$ 252,645 | | | | | | \$ 252,645 |
| \$ 250,187 | | | | | | \$ 250,187 |
| \$ 249,368 | | | | | | \$ 249,368 |
| \$ 250,512 | | | | | | \$ 250,512 |
| \$ 250,148 | | | | | | \$ 250,148 |
| \$ 250,545 | | | | | | \$ 250,545 |
| \$ 250,205 | | | | | | \$ 250,205 |
| \$ 255,788 | | | | | | \$ 255,788 |
| \$ 251,817 | | | | | | \$ 251,817 |
| \$ 248,146 | | | | | | \$ 248,146 |
| \$ 249,570 | | | | | | \$ 249,570 |
| \$ 248,735 | | | | | | \$ 248,735 |
| \$ 249,195 | | | | | | \$ 249,195 |
| \$ 249,190 | | | | | | \$ 249,190 |
| \$ 249,087 | | | | | | \$ 249,087 |
| \$ 249,523 | | | | | | \$ 249,523 |
| \$ 249,937 | | | | | | \$ 249,937 |
| \$ 250,030 | | | | | | \$ 250,030 |
| \$ 250,008 | | | | | | \$ 250,008 |
| \$ 252,650 | | | | | | \$ 252,650 |
| \$ 250,217 | | | | | | \$ 250,217 |
| \$ 250,535 | | | | | | \$ 250,535 |
| \$ 248,088 | | | | | | \$ 248,088 |
| \$ 251,527 | | | | | | \$ 251,527 |
| \$ 252,133 | | | | | | \$ 252,133 |
| \$ 13,014,663 | | | | | | \$ 13,014,663 |
| \$ 16,927,625 | \$ 12,650 | \$ (54,682) | \$ 63,175 | \$ (9,905) | \$ 47,238 | \$ 17,007,106 |

(Does not include petty cash)

| | | | | | | |
|---------------|-----------|-------------|-----------|------------|-----------|---------------|
| \$ 3,839,419 | | | | | | \$ 3,839,419 |
| \$ 400,268 | | | | | | \$ 400,268 |
| \$ 962,940 | | | | | | \$ 962,940 |
| \$ 968,110 | | | | | | \$ 968,110 |
| \$ 1,246,963 | | | | | | \$ 1,246,963 |
| \$ 985,130 | | | | | | \$ 985,130 |
| \$ 715,380 | | | | | | \$ 715,380 |
| \$ 998,580 | | | | | | \$ 998,580 |
| \$ 10,146,790 | | | | | | \$ 10,146,790 |
| \$ 27,074,415 | \$ 12,650 | \$ (54,682) | \$ 63,175 | \$ (9,905) | \$ 91,401 | \$ 27,198,059 |

(Includes petty cash)

Total Cash and Deposits

| INVESTMENTS: | Range of Interest Rates | Range of Maturity Dates |
|--|-------------------------|-------------------------|
| STIP | | |
| STIP 2 | \$ 0 | NA |
| Multi-Bank Securities | \$ 0 | NA |
| Multi Bank Federal Home Ln Bks Cons US Govt Bo | \$ 0 | \$ 46,350 |
| Multi Bank Federal Home Ln Bks Cons US Govt Bo | \$ 0 | \$ 46,435 |
| Multi Bank Federal Home Ln Bks Cons US Govt Bo | \$ 0 | \$ 46,534 |
| Multi Bank Federal Home Ln Bks Cons US Govt Bo | \$ 0 | \$ 47,394 |
| Multi Bank Federal Home Ln Bks Cons US Govt Bo | \$ 0 | \$ 47,557 |
| Total Investments | \$ 0 | \$ 47,557 |

Total Cash & Investments