



**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**

CONSISTENT WITH STATE LAW. I HEREBY TRANSMIT THE

Carter County

**ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2025**

Submitted by:

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

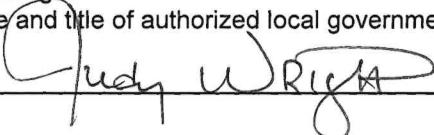
Total Debt Proceeds: .00

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

Name: Judy Wright

Printed name and title of authorized local government employee

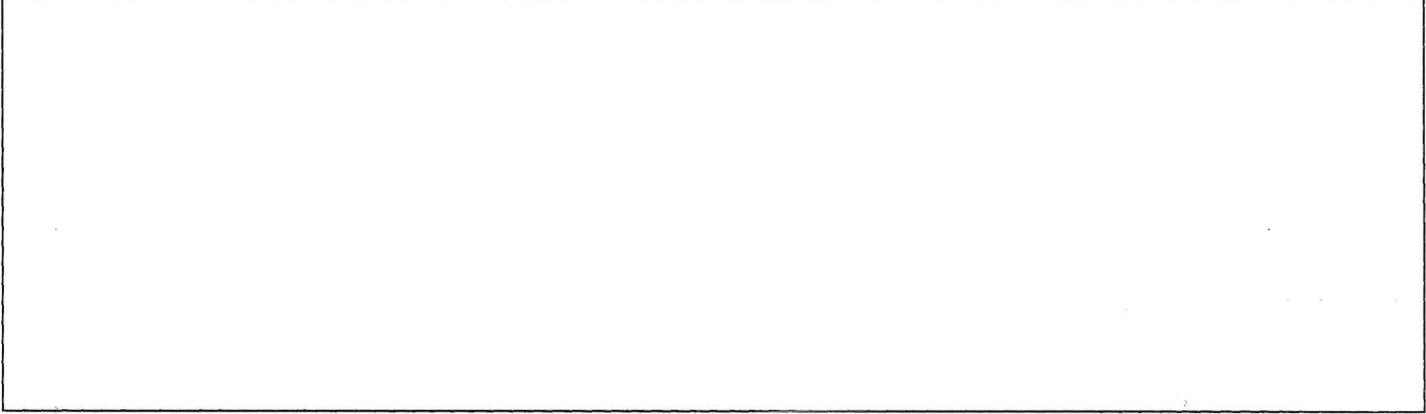
Signed



Title Carter County Clerk and Recorder

Date: - 10-5-25

Note any special information about the Trial Balance report below.



Annual Trial Balance

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

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	

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

2245 - CONSERVATION DISTRICT	200120 ACCRUED PAYROLL	301.00	301.00 DB
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
2260 - EMER DISASTER	271000 UNRESERVED FUND BALANCE	323.27	0.00
2280 - SENIOR CITIZENS	101000 CASH	157789.03	5328.31
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
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
2280 - SENIOR CITIZENS	115024 PERS REC - 2024	3.05	3.05 CR
2280 - SENIOR CITIZENS	115025 PERS REC - 2025	0.00	1.62
2280 - SENIOR CITIZENS	117024 CENTRALLY ASSESSED - 2024	0.00	306.45
2280 - SENIOR CITIZENS	206120 Accrued Payroll	937.00	128.34
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
2280 - SENIOR CITIZENS	271000 UNRESERVED FUND BALANCE	156852.03	5199.97
2281 - SENIOR TRANSPORTATION	101000 CASH	0.00	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
2282 - FOOD BANK	101000 CASH	18529.60	2475.38
2282 - FOOD BANK	271000 UNRESERVED FUND BALANCE	18529.60	2475.38
2290 - EXTENSION SERVICE	101000 CASH	57574.41	84941.48
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
2290 - EXTENSION SERVICE	113020 REAL REC - 2020	0.01	0.00
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
2290 - EXTENSION SERVICE	115024 PERS REC - 2024	2.17	2.17 CR
2290 - EXTENSION SERVICE	115025 PERS REC - 2025	0.00	3.75
2290 - EXTENSION SERVICE	117024 CENTRALLY ASSESSED - 2024	0.00	707.49
2290 - EXTENSION SERVICE	206120 Accrued Payroll	0.00	1107.77
2290 - EXTENSION SERVICE	223100 DEFERRED REV REAL	17.41	19.09
2290 - EXTENSION SERVICE	223200 DEFERRED REV PERS	2.17	1.58
2290 - EXTENSION SERVICE	223700 DEFERRED REV MH	7.56	9.82
2290 - EXTENSION SERVICE	223800 DEFERRED REV OTHER	0.00	707.49
2290 - EXTENSION SERVICE	271000 UNRESERVED FUND BALANCE	57574.41	83833.71
2300 - PUBLIC SAFETY	101000 CASH	914579.56	574374.45
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
2300 - PUBLIC SAFETY	113019 REAL REC - 2019	0.05	0.05 CR
2300 - PUBLIC SAFETY	113020 REAL REC - 2020	0.03	0.00
2300 - PUBLIC SAFETY	113021 REAL REC - 2021	0.04	0.00
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
2300 - PUBLIC SAFETY	115024 PERS REC - 2024	26.89	26.89 CR
2300 - PUBLIC SAFETY	115025 PERS REC - 2025	0.00	25.29
2300 - PUBLIC SAFETY	117024 CENTRALLY ASSESSED - 2024	0.00	4778.38
2300 - PUBLIC SAFETY	206120 Accrued Payroll	10995.00	4136.93 DB
2300 - PUBLIC SAFETY	223100 DEFERRED REV REAL	209.38	59.51
2300 - PUBLIC SAFETY	223200 DEFERRED REV PERS	26.89	1.60 DB
2300 - PUBLIC SAFETY	223700 DEFERRED REV MH	93.24	24.16
2300 - PUBLIC SAFETY	223800 DEFERRED REV OTHER	0.00	4778.38
2300 - PUBLIC SAFETY	271000 UNRESERVED FUND BALANCE	903584.56	578511.38
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
2320 - CAMP NEEDMORE	206120 Accrued Payroll	301.00	301.00 DB
2320 - CAMP NEEDMORE	271000 UNRESERVED FUND BALANCE	301.00 DB	91800.10
2360 - MUSEUM	101000 CASH	456692.12	235659.19 CR

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	

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 - BARSA	101000 CASH	202662.51	0.00	202662.51
2821 - BARSA	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

4001 - 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	0	0
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	2024	2025
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			Change Inc (Dec)
	FY25	FY24	FY25	
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	<u>\$ 59,652,119</u>	<u>\$ 57,955,449</u>	<u>\$ 1,696,670</u>	
Long-term debt outstanding	\$ 14,808,633	\$ 15,750,260	\$ (941,627)	
Other liabilities	836,139	917,086	(80,947)	
Total liabilities	<u>\$ 15,644,772</u>	<u>\$ 16,667,346</u>	<u>\$ (1,022,574)</u>	
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	<u>\$ 44,007,347</u>	<u>\$ 41,288,103</u>	<u>\$ 2,719,244</u>	

Table 2 - Changes in Net Position

UNAUDITED

	Governmental Activities			Change Inc (Dec)
	FY25	FY24	FY25	
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	<u>\$ 11,038,229</u>	<u>\$ 12,483,237</u>	<u>\$ (1,445,008)</u>	
Program expenses				
<i>General government</i>	\$ 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	<u>\$ 8,350,118</u>	<u>\$ 7,527,157</u>	<u>\$ 822,961</u>	
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	<u>\$ 2,719,244</u>	<u>\$ 5,030,585</u>	<u>\$ (2,311,341)</u>	

**BASIC
FINANCIAL
STATEMENTS**

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

	Governmental Activities
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	
UNAUDITED	
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>

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

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government</u>	
<u>Primary government:</u>					<u>Governmental Activities</u>
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	\$ 8,366,480	\$ 519,677	\$ 847,808	\$ (6,998,995)	
 Total primary government	 \$ 8,366,480	 \$ 519,677	 \$ 847,808	 \$ (6,998,995)	
 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				\$ 9,701,877	
Change in net position				\$ 2,702,882	
 Net position - beginning	 \$	 41,288,103			
 Net position - end	 \$	 43,990,985			

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
UNAUDITED							
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
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

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. <i>UNAUDITED</i>	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
For the Fiscal Year Ended June 30, 2025

	<u>General</u>	<u>Road</u>	<u>Hospital</u>	<u>Building</u>	<u>Public Safety</u>	<u>Dahl Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
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	-	183,800	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	<u>\$ 1,768,241</u>	<u>\$ 2,933,706</u>	<u>\$ 1,268,333</u>	<u>\$ 1,216,535</u>	<u>\$ 478</u>	<u>\$ 3,824,420</u>	<u>\$ 11,011,713</u>	
EXPENDITURES								
General government	\$ 1,643,054	\$ 72,766	\$ -	\$ 706,553	\$ -	\$ 18,603	\$ 1,734,423	
Public safety	55,432	-	-	-	-	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	-	
Debt service - interest	-	-	-	-	-	504,400	-	
Miscellaneous	-	-	-	-	-	287,918	287,918	
Capital outlay	-	-	-	-	-	716,214	1,847,326	
Total expenditures	<u>\$ 2,005,672</u>	<u>\$ 2,763,183</u>	<u>\$ 156,204</u>	<u>\$ 730,789</u>	<u>\$ 1,264,400</u>	<u>\$ 3,155,919</u>	<u>\$ 10,076,167</u>	
Excess (deficiency) of revenues over expenditures	<u>\$ (237,431)</u>	<u>\$ 170,523</u>	<u>\$ 1,112,129</u>	<u>\$ 483,746</u>	<u>\$ (1,263,922)</u>	<u>\$ 668,501</u>	<u>\$ 935,546</u>	
OTHER FINANCING SOURCES (USES)								
Proceeds from the sale of general capital asset disposition	\$ -	\$ 391,420	\$ -	\$ 99,400	\$ 1,360,857	\$ 1,029,496	\$ 2,961,080	
Transfers in	308,479	162,848	-	(6,635)	-	(2,254,445)	(2,961,080)	
Transfers out	-	(700,000)	-	-	-	-	-	
Total other financing sources (uses)	<u>\$ 308,479</u>	<u>\$ (145,732)</u>	<u>\$ -</u>	<u>\$ 92,765</u>	<u>\$ 1,360,857</u>	<u>\$ (1,216,399)</u>	<u>\$ 399,970</u>	
Net Change in Fund Balance	<u>\$ 71,048</u>	<u>\$ 24,791</u>	<u>\$ 1,112,129</u>	<u>\$ 578,511</u>	<u>\$ 96,935</u>	<u>\$ (547,898)</u>	<u>\$ 1,335,516</u>	
Fund balances - beginning	\$ 4,500,621	\$ 3,172,635	\$ -	\$ 903,585	\$ 233,402	\$ 15,711,073	\$ 23,617,731	
Restatements	-	-	2,389,759	-	-	(3,293,344)	-	
Fund balances - beginning, restated	<u>\$ 4,500,621</u>	<u>\$ 3,172,635</u>	<u>\$ 2,389,759</u>	<u>\$ 903,585</u>	<u>\$ 233,402</u>	<u>\$ 12,417,729</u>	<u>\$ 23,617,731</u>	
Fund balance - ending	<u>\$ 4,571,669</u>	<u>\$ 3,197,426</u>	<u>\$ 3,501,888</u>	<u>\$ 1,482,096</u>	<u>\$ 330,337</u>	<u>\$ 11,869,831</u>	<u>\$ 24,953,247</u>	

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 POSITION	<u><u>\$ 450,376</u></u>	<u><u>\$ 2,174,687</u></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 governments	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	<u>\$ 13,949,255</u>	<u>\$ 916,861</u>
UNAUDITED		
DEDUCTIONS		
Distributions from investment trust fund	\$ 548,483	\$ 368,378
Taxes, licenses, and fees distributed to other governments	8,451,602	-
School district claims and payroll expense	3,418,209	-
School district transfers out	1,374,988	-
Total deductions	<u>\$ 13,793,282</u>	<u>\$ 368,378</u>
Change in net position	<u>\$ 155,973</u>	<u>\$ 548,483</u>
Net Position - Beginning of the year	<u>\$ 142,535</u>	<u>\$ 1,626,204</u>
Net Position - End of the year	<u>\$ 298,508</u>	<u>\$ 2,174,687</u>

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</u> <u>Government</u>
<u>Cash on hand and deposits:</u>	
Cash on hand	\$ 20,205
Petty Cash	800
<u>Cash in banks:</u>	
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 (Days)
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
FISCAL YEAR ENDING JUNE 30, 2025

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	<u>2,174,687</u>
Total equity	<u><u>\$ 23,107,709</u></u>

Condensed Statement of Changes in Net Position

	External	Internal
Investment earnings	\$ 105,552	\$ 1,016,018
Contributions to trust	811,309	3,530,347
Distributions paid	<u>(368,378)</u>	<u>(3,990,473)</u>
Net change in net position	<u>\$ 548,483</u>	<u>\$ 555,892</u>
Net position at beginning of year	1,626,204	20,377,130
Net position at end of year	<u><u>\$ 2,174,687</u></u>	<u><u>\$ 20,933,022</u></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
FISCAL YEAR ENDING JUNE 30, 2025

A summary of changes in governmental capital assets was as follows:

Governmental activities:

	<u>Balance</u>	<u>July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u>	<u>June 30, 2025</u>
Capital assets not being depreciated:							
Land	\$ 170,950	\$ 24,067	\$ -	\$ -	\$ -	\$ 195,017	\$ 195,017
Construction in progress	17,773,539	276,304	-	-	(17,518,418)	531,425	531,425
Total capital assets not being depreciated	<u>\$ 17,944,489</u>	<u>\$ 300,371</u>	<u>\$ -</u>	<u>\$ (17,518,418)</u>	<u>\$ -</u>	<u>\$ 726,442</u>	<u>\$ 726,442</u>
Other capital assets:							
Buildings	\$ 6,382,711	\$ -	\$ -	\$ 17,518,418	\$ -	\$ 23,901,129	\$ 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	<u>\$ 24,949,308</u>	<u>\$ 1,546,955</u>	<u>\$ (559,135)</u>	<u>\$ 17,518,418</u>	<u>\$ -</u>	<u>\$ 43,455,546</u>	<u>\$ 43,455,546</u>
Less: accumulated depreciation	(9,842,108)	(1,176,693)	190,298	-	-	-	(10,828,503)
Total	<u>\$ 33,051,689</u>	<u>\$ 670,633</u>	<u>\$ (368,837)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,353,485</u>	<u>\$ 33,353,485</u>

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:

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

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	\$15,110,000	Varies	\$ 11,020,000

Reported in the governmental activities.

Annual requirement to amortize debt:

For Fiscal			
<u>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	\$ 11,020,000	\$ 2,877,650	

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
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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	<u>(17,053)</u>
Net Changes	<u>\$ (13,879)</u>
Balance at 6/30/2025	<u>\$ 35,403</u>

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%:

	Healthcare		
	1% Decrease	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
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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:

	<u>PERS</u>	<u>SRS</u>	<u>Pension Totals</u>
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
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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	\$ 2,512,552	\$ 2,321,824	0.102731%	0.095143%	0.007588%

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	\$ 222,376	\$ 254,132

CARTER COUNTY, MONTANA
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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:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>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	\$ 397,603	\$ 44,303

*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
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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)
<u>Thereafter</u>	<u>-</u>

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
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- 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
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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.

	<u>Pension Expense as of 6/30/25</u>	<u>Pension Expense as of 6/30/24</u>
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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	<hr/>	<hr/>

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	<u>\$ 944,547</u>	<u>\$ 944,547</u>	<u>\$ 1,467,720</u>	<u>\$ 523,173</u>	
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	<u>\$ 5,690,000</u>	<u>\$ 5,090,000</u>	<u>\$ 1,679,946</u>	<u>\$ 3,410,054</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ -	\$ 308,479	\$ 308,479	
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,479</u>	<u>\$ 308,479</u>	
Net change in fund balance			<u>\$ 96,253</u>		
Fund balance - beginning of the year			<u>\$ 2,475,429</u>		
Fund balance - end of the year			<u>\$ 2,571,682</u>		

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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
	<u>ORIGINAL</u>	<u>FINAL</u>	\$	\$	
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		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET		
		BUDGETED AMOUNTS					
		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		\$ 1,068,262	\$ 1,068,262	\$ 1,268,333	\$ 200,071		
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		\$ 4,100,000	\$ 2,600,000	\$ 156,204	\$ 2,443,796		
Net change in fund balance				\$ 1,112,129			
Fund balance - beginning of the year				\$ -			
Restatements				\$ -			
Fund balance - beginning of the year - restated				\$ 2,389,759			
Fund balance - end of the year				\$ 2,389,759			
				\$ 3,501,888			

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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>\$</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>\$</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>\$</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 (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			<u>\$ 330,337</u>	

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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.	\$ 1,768,241	\$ 2,933,706	\$ 1,268,333	\$ 1,216,535	\$ 478
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	\$ 2,005,672	\$ 2,763,183	\$ 156,204	\$ 730,789	\$ 1,264,400

UNAUDITED

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

Schedule of Proportionate Shares

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%	0.2880%	0.2837%	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	\$ 351,302	\$ 420,933	\$ 384,391	\$ 205,886	\$ 364,595	\$ 219,184	\$ 172,766	\$ 175,992	\$ 416,007	\$ 223,213
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	\$ 317,790	\$ 293,383	\$ 270,572	\$ 256,884	\$ 253,983	\$ 210,989	\$ 178,318	\$ 173,039	\$ 167,166	\$ 157,560
Employer's proportionate share of the net pension liability as a 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 liability	82.12%	77.09%	77.07%	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%

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
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
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
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
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
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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
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
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
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
Total Fund Balances	449,901.53	2,485,568.86	50,530.87	5,568.79
Total Liabilities, Deferred inflows of resources and Fund Balances	451,643.99	2,485,853.76	50,530.87	5,618.93
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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
<hr/>				
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
<hr/> TOTAL ASSETS	<hr/> 157.00	<hr/> 7,062.40	<hr/> 323.27	<hr/> 163,453.43
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	0.00	0.00	1,065.34
<hr/> TOTAL LIABILITIES	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 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
<hr/> Total Deferred Inflows of Resources	<hr/> 30.53	<hr/> 52.03	<hr/> 0.00	<hr/> 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
<hr/> Total Fund Balances	<hr/> 126.47	<hr/> 7,010.37	<hr/> 323.27	<hr/> 162,052.00
Total Liabilities, Deferred inflows of resources and Fund Balances	157.00	7,062.40	323.27	163,453.43
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

	2281 SENIOR TRANSPORTAT	2282 FOOD BANK	2290 EXTENSION SERVICE	2301 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/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	136,151.01	21,004.98	143,281.01	223,082.10
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	0.00	1,107.77	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	0.00	0.00	1,107.77	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	0.00	0.00	765.12	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	136,151.01	21,004.98	141,408.12	223,082.10
Total Liabilities, Deferred inflows of resources and Fund Balances	136,151.01	21,004.98	143,281.01	223,082.10
<hr/>	<hr/>	<hr/>	<hr/>	<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
<hr/>				
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
<hr/>				
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	4,208.92	0.00	0.00
TOTAL LIABILITIES	0.00	4,208.92	0.00	0.00
<hr/>				
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
<hr/>				
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
<hr/>				

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

	2384 OPIOID SETTLEMENT	2388 SHERIFF'S U & W	2390 LIABILITY INSURANC	2392 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	<hr/> 235.56	<hr/> 110.15	<hr/> 103,508.32	<hr/> 30,000.00
<hr/>				
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	0.00	0.00	0.00
<hr/> TOTAL LIABILITIES	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 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	<hr/> 0.00	<hr/> 0.00	<hr/> 1,053.36	<hr/> 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	<hr/> 235.56	<hr/> 110.15	<hr/> 102,454.96	<hr/> 30,000.00
<hr/> Total Liabilities, Deferred inflows of resources and Fund Balances	<hr/> 235.56	<hr/> 110.15	<hr/> 103,508.32	<hr/> 30,000.00
<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
<hr/>				
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
<hr/> TOTAL ASSETS	<hr/> 2,129.44	<hr/> 9,927.71	<hr/> 20,377.18	<hr/> 202,662.51
<hr/>				
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	0.00	0.00	0.00
<hr/> TOTAL LIABILITIES	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/>				
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
<hr/> Total Deferred Inflows of Resources	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/>				
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
<hr/> Total Fund Balances	<hr/> 2,129.44	<hr/> 9,927.71	<hr/> 20,377.18	<hr/> 202,662.51
<hr/> Total Liabilities, Deferred inflows of resources and Fund Balances	<hr/> 2,129.44	<hr/> 9,927.71	<hr/> 20,377.18	<hr/> 202,662.51
<hr/>				

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
<hr/>				
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
<hr/>				
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Other accrued payables	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
<hr/>				
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
<hr/>				
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
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47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

	2928 HAZARDOUS FUELS RE	2970 COUNTY HEALTH	2971 WIC	2973 MCH
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	12,484.85	47,108.02	11,927.70	7,248.58
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Deferred Outflows of Resources				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Other accrued payables	0.00	2,608.69	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	0.00	2,608.69	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	0.00	23,632.15	0.00	6,762,591.74
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Deferred Outflows of Resources				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Other accrued payables	0.00	0.00	0.00	18,668.48
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	0.00	0.00	0.00	18,668.48
<hr/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	0.00	0.00	0.00	16,853.31
<hr/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<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/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	35,000.00	199,188.49	195,404.87	(3,783.62)
<hr/>	<hr/>	<hr/>	<hr/>	<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				

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/>				
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
<hr/>				
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
<hr/>				

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	120,000.00	122,874.65	173,853.64	50,978.99
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	465,000.00	465,000.00	254,009.11	210,990.89
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(345,000.00)	(342,125.35)	(80,155.47)	261,969.88
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	8,490.04	8,490.04
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	627,080.13	627,080.13	627,080.13	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	282,080.13	284,954.78	555,414.70	270,459.92
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	76,814.00	76,814.00	74,416.40	(2,397.60)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 216,000.00	<hr/> 216,000.00	<hr/> 202,936.12	<hr/> 13,063.88
<hr/> Excess of revenues over (under) expenditures	<hr/> (139,186.00)	<hr/> (139,186.00)	<hr/> (128,519.72)	<hr/> 10,666.28
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 88,768.00	<hr/> 88,768.00	<hr/> 100,091.44	<hr/> 11,323.44
<hr/> Net change in fund balance	<hr/> (50,418.00)	<hr/> (50,418.00)	<hr/> (28,428.28)	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 121,698.19	<hr/> 121,698.19	<hr/> 121,698.19	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 71,280.19	<hr/> 71,280.19	<hr/> 93,269.91	<hr/> 21,989.72
<hr/>				

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	7,000.00	81,655.40	121,158.34	39,502.94
<hr/>	<hr/>	<hr/>	<hr/>	<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	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

2151 SPECIAL PREDATOR

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/> Total expenditures	0.00	0.00	0.00	0.00
<hr/> Excess of revenues over (under) expenditures	7,000.00	81,655.40	121,158.34	39,502.94
<hr/>				
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
<hr/> Total other financing sources (uses)	(498,713.00)	(498,713.00)	(100,000.00)	398,713.00
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	498,712.77	498,712.77	498,712.77	0.00
<hr/> Fund balance - June 30, 2025	6,999.77	81,655.17	519,871.11	438,215.94
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,500.00	617,471.97	386,464.89	(231,007.08)
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 349,500.00	<hr/> 349,500.00	<hr/> 64,331.90	<hr/> 285,168.10
<hr/> Excess of revenues over (under) expenditures	<hr/> (348,000.00)	<hr/> 267,971.97	<hr/> 322,132.99	<hr/> 54,161.02
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 156.80	<hr/> 156.80
<hr/> Net change in fund balance	<hr/> (348,000.00)	<hr/> 267,971.97	<hr/> 322,289.79	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 127,611.74	<hr/> 127,611.74	<hr/> 127,611.74	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> (220,388.26)	<hr/> 395,583.71	<hr/> 449,901.53	<hr/> 54,317.82
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	86,000.00	132,061.96	237,406.94	105,344.98
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 1,866,517.00	<hr/> 1,866,517.00	<hr/> 133,943.78	<hr/> 1,732,573.22
<hr/> Excess of revenues over (under) expenditures	<hr/> (1,780,517.00)	<hr/> (1,734,455.04)	<hr/> 103,463.16	<hr/> 1,837,918.20
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 103.92	<hr/> 103.92
<hr/> Net change in fund balance	<hr/> (1,780,517.00)	<hr/> (1,734,455.04)	<hr/> 103,567.08	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 2,382,001.78	<hr/> 2,382,001.78	<hr/> 2,382,001.78	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 601,484.78	<hr/> 647,546.74	<hr/> 2,485,568.86	<hr/> 1,838,022.12
<hr/>				

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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				

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)
<hr/>				
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
<hr/> 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
<hr/>				
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
<hr/> Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	50,530.87	50,530.87	50,530.87	0.00
<hr/> Fund balance - June 30, 2025	0.87	0.87	50,530.87	50,530.00
<hr/>				

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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

2220 LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	8,871.57	10,273.04	1,401.47
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/>				
Total expenditures	13,000.00	13,000.00	12,000.00	1,000.00
<hr/>				
Excess of revenues over (under) expenditures	(13,000.00)	(4,128.43)	(1,726.96)	2,401.47
<hr/>				
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
<hr/>				
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>				
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
<hr/>				
Fund balance - July 1, 2024 - As restated	7,295.75	7,295.75	7,295.75	0.00
<hr/>				
Fund balance - June 30, 2025	(5,704.25)	3,167.32	5,568.79	2,401.47
<hr/>				

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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)
<hr/>				
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
<hr/>				
Total revenues	30,000.00	30,126.47	126.47	(30,000.00)
<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	149,497.00	149,497.00	149,496.73	0.27
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(119,497.00)	(119,370.53)	(149,370.26)	(29,999.73)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	149,496.73	149,496.73	149,496.73	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	29,999.73	30,126.20	126.47	(29,999.73)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	17,278.00	24,194.21	7,844.19	(16,350.02)
<hr/>	<hr/>	<hr/>	<hr/>	<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	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

2245 CONSERVATION DISTRICT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	55,000.00	55,000.00	52,157.94	2,842.06
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(37,722.00)	(30,805.79)	(44,313.75)	(13,507.96)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	2,353.50	2,353.50
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	48,970.62	48,970.62	48,970.62	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	11,248.62	18,164.83	7,010.37	(11,154.46)
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
<hr/>				
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
<hr/> Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	323.27	323.27	323.27	0.00
<hr/> Fund balance - June 30, 2025	323.27	323.27	323.27	0.00
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	17,000.00	76,873.88	108,271.39	31,397.51
<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	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				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 176,550.00	<hr/> 176,550.00	<hr/> 121,669.17	<hr/> 54,880.83
Excess of revenues over (under) expenditures	(159,550.00)	(99,676.12)	(13,397.78)	86,278.34
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 17,660.75	<hr/> 17,660.75
Net change in fund balance				
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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 157,789.03	<hr/> 157,789.03	<hr/> 157,789.03	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> (1,760.97)	<hr/> 58,112.91	<hr/> 162,052.00	<hr/> 103,939.09
<hr/>				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 150,000.00	<hr/> 150,000.00	<hr/> 75,894.58	<hr/> 74,105.42
<hr/> Excess of revenues over (under) expenditures	<hr/> 30,880.00	<hr/> 30,880.00	<hr/> 134,105.38	<hr/> 103,225.38
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 2,045.63	<hr/> 2,045.63
<hr/> Net change in fund balance	<hr/> 30,880.00	<hr/> 30,880.00	<hr/> 136,151.01	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 30,880.00	<hr/> 30,880.00	<hr/> 136,151.01	<hr/> 105,271.01
<hr/>				

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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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,000.00	5,000.00	7,303.00	2,303.00
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 18,529.00	<hr/> 18,529.00	<hr/> 4,827.62	<hr/> 13,701.38
<hr/> Excess of revenues over (under) expenditures	<hr/> (13,529.00)	<hr/> (13,529.00)	<hr/> 2,475.38	<hr/> 16,004.38
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Net change in fund balance	<hr/> (13,529.00)	<hr/> (13,529.00)	<hr/> 2,475.38	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 18,529.60	<hr/> 18,529.60	<hr/> 18,529.60	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 5,000.60	<hr/> 5,000.60	<hr/> 21,004.98	<hr/> 16,004.38
<hr/>				

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				

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/>				
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
<hr/> Total expenditures	<hr/> 160,000.00	<hr/> 160,000.00	<hr/> 84,521.11	<hr/> 75,478.89
<hr/> Excess of revenues over (under) expenditures	<hr/> (113,137.00)	<hr/> (18,822.36)	<hr/> 79,887.57	<hr/> 98,709.93
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 3,946.14	<hr/> 3,946.14
<hr/> Net change in fund balance	<hr/> (113,137.00)	<hr/> (18,822.36)	<hr/> 83,833.71	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 57,574.41	<hr/> 57,574.41	<hr/> 57,574.41	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> (55,562.59)	<hr/> 38,752.05	<hr/> 141,408.12	<hr/> 102,656.07
<hr/>				

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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

2301 SEVERITY

	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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	58,080.69	58,080.69
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> 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
<hr/>				
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
<hr/> Total other financing sources (uses)	0.00	0.00	208.26	208.26
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	236,086.17	236,086.17	236,086.17	0.00
<hr/> Fund balance - June 30, 2025	46,086.17	46,086.17	223,082.10	176,995.93
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,000.00	5,000.00	114,212.38	109,212.38
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	78,000.00	78,000.00	23,250.86	54,749.14
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(73,000.00)	(73,000.00)	90,961.52	163,961.52
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	98,740.00	98,740.00	537.58	(98,202.42)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	25,740.00	25,740.00	91,499.10	65,759.10
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	50,000.00	238,627.07	222,796.47	(15,830.60)
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 575,000.00	<hr/> 575,000.00	<hr/> 494,581.74	<hr/> 80,418.26
<hr/> Excess of revenues over (under) expenditures	<hr/> (525,000.00)	<hr/> (336,372.93)	<hr/> (271,785.27)	<hr/> 64,587.66
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 35,662.16	<hr/> 35,662.16
<hr/> Net change in fund balance	<hr/> (525,000.00)	<hr/> (336,372.93)	<hr/> (236,123.11)	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 452,947.12	<hr/> 452,947.12	<hr/> 452,947.12	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> (72,052.88)	<hr/> 116,574.19	<hr/> 216,824.01	<hr/> 100,249.82
<hr/>				

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				

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)
<hr/>				
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
<hr/> 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
<hr/>				
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
<hr/> Total other financing sources (uses)	(530,000.00)	(530,000.00)	(493,416.60)	36,583.40
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	74,461.35	74,461.35	74,461.35	0.00
<hr/> Fund balance - June 30, 2025	(430,538.65)	171,785.98	280,417.84	108,631.86
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	22,000.00	210,529.30	218,841.45	8,312.15
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	22,000.00	210,529.30	218,841.45	8,312.15
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(290,000.00)	(290,000.00)	(264,364.39)	25,635.61
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	174,553.53	174,553.53	174,553.53	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	(93,446.47)	95,082.83	129,030.59	33,947.76
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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

2384 OPIOID SETTLEMENT

	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	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
<hr/> Total revenues	0.00	0.00	235.56	235.56
<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	0.00	0.00	235.56	235.56
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.00	0.00	235.56	235.56
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	110.00	110.00	0.00	110.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(110.00)	(110.00)	0.00	110.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	110.15	110.15	110.15	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.15	0.15	110.15	110.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
<hr/>				
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
<hr/>				
Total revenues	15,000.00	201,993.36	217,051.44	15,058.08
<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	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)
<hr/>				
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
<hr/>				
Total expenditures	300,000.00	300,000.00	287,918.04	12,081.96
<hr/>				
Excess of revenues over (under) expenditures	(285,000.00)	(98,006.64)	(70,866.60)	27,140.04
<hr/>				
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
<hr/>				
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>				
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
<hr/>				
Fund balance - July 1, 2024 - As restated	173,321.56	173,321.56	173,321.56	0.00
<hr/>				
Fund balance - June 30, 2025	(111,678.44)	75,314.92	102,454.96	27,140.04
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	50,000.00	50,000.00	0.00	50,000.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	0.00	0.00	30,000.00	30,000.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.00	0.00	30,000.00	30,000.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	300.00	300.00	0.00	(300.00)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	2,129.00	2,129.00	0.00	2,129.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(1,829.00)	(1,829.00)	0.00	1,829.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	2,129.44	2,129.44	2,129.44	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	300.44	300.44	2,129.44	1,829.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	9,927.00	9,927.00	0.00	9,927.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(9,927.00)	(9,927.00)	0.00	9,927.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	9,927.71	9,927.71	9,927.71	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.71	0.71	9,927.71	9,927.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	27,200.00	27,200.00	30,045.00	2,845.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	35,000.00	35,000.00	17,475.73	17,524.27
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(7,800.00)	(7,800.00)	12,569.27	20,369.27
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	7,807.91	7,807.91	7,807.91	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	7.91	7.91	20,377.18	20,369.27
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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 BARSA

	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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	202,662.00	202,662.00	0.00	202,662.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(202,662.00)	(202,662.00)	0.00	202,662.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	202,662.51	202,662.51	202,662.51	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.51	0.51	202,662.51	202,662.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	15,000.00	15,000.00	32,813.55	17,813.55
<hr/>	<hr/>	<hr/>	<hr/>	<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)
<hr/>				
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
<hr/> 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
<hr/>				
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
<hr/> Total other financing sources (uses)	25,000.00	25,000.00	0.00	(25,000.00)
<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	94,972.22	94,972.22	94,972.22	0.00
<hr/> Fund balance - June 30, 2025	179.22	179.22	12,470.47	12,291.25
<hr/>				

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	10,046.00	10,046.00	0.00	10,046.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(10,046.00)	(10,046.00)	721.00	10,767.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	10,046.50	10,046.50	10,046.50	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.50	0.50	10,767.50	10,767.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	29,000.00	29,000.00	16,962.00	(12,038.00)
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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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

2865 DNRC VOL FIRE ASSISTANCE

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/> Total expenditures	<hr/> 29,000.00	<hr/> 29,000.00	<hr/> 23,597.15	<hr/> 5,402.85
<hr/> Excess of revenues over (under) expenditures	<hr/> 0.00	<hr/> 0.00	<hr/> (6,635.15)	<hr/> (6,635.15)
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 6,635.15	<hr/> 6,635.15
<hr/> Net change in fund balance	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 34,479.00	<hr/> 34,479.00	<hr/> 0.00	<hr/> 34,479.00
Excess of revenues over (under) expenditures	(34,479.00)	(34,479.00)	0.00	34,479.00
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Net change in fund balance	<hr/> (34,479.00)	<hr/> (34,479.00)	<hr/> 0.00	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 34,479.24	<hr/> 34,479.24	<hr/> 34,479.24	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 0.24	<hr/> 0.24	<hr/> 34,479.24	<hr/> 34,479.00
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	42,000.00	42,000.00	0.00	(42,000.00)
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 50,000.00	<hr/> 50,000.00	<hr/> 0.00	<hr/> 50,000.00
<hr/> Excess of revenues over (under) expenditures	<hr/> (8,000.00)	<hr/> (8,000.00)	<hr/> 0.00	<hr/> 8,000.00
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Net change in fund balance	<hr/> (8,000.00)	<hr/> (8,000.00)	<hr/> 0.00	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 12,484.85	<hr/> 12,484.85	<hr/> 12,484.85	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 4,484.85	<hr/> 4,484.85	<hr/> 12,484.85	<hr/> 8,000.00
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	115,000.00	115,000.00	136,611.82	21,611.82
<hr/>	<hr/>	<hr/>	<hr/>	<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	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				

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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 250,000.00	<hr/> 250,000.00	<hr/> 189,880.21	<hr/> 60,119.79
<hr/> Excess of revenues over (under) expenditures	<hr/> (135,000.00)	<hr/> (135,000.00)	<hr/> (53,268.39)	<hr/> 81,731.61
<hr/>				
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)
<hr/> Total other financing sources (uses)	<hr/> 70,000.00	<hr/> 70,000.00	<hr/> 25,805.26	<hr/> (44,194.74)
<hr/> Net change in fund balance	<hr/> (65,000.00)	<hr/> (65,000.00)	<hr/> (27,463.13)	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 71,962.46	<hr/> 71,962.46	<hr/> 71,962.46	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 6,962.46	<hr/> 6,962.46	<hr/> 44,499.33	<hr/> 37,536.87
<hr/>				

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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				

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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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 13,300.00	<hr/> 13,300.00	<hr/> 1,326.65	<hr/> 11,973.35
Excess of revenues over (under) expenditures	(3,300.00)	(3,300.00)	7,303.37	10,603.37
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 4,624.33	<hr/> 4,624.33	<hr/> 4,624.33	<hr/> 0.00
Fund balance - June 30, 2025	1,324.33	1,324.33	11,927.70	10,603.37
<hr/>				

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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)
<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	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
<hr/> Total revenues	<hr/> 665.00	<hr/> 665.00	<hr/> 4,200.00	<hr/> 3,535.00
<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	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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 4,500.00	<hr/> 4,500.00	<hr/> 786.44	<hr/> 3,713.56
Excess of revenues over (under) expenditures	(3,835.00)	(3,835.00)	3,413.56	7,248.56
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Net change in fund balance	<hr/> (3,835.00)	<hr/> (3,835.00)	<hr/> 3,413.56	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 3,835.02	<hr/> 3,835.02	<hr/> 3,835.02	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 0.02	<hr/> 0.02	<hr/> 7,248.58	<hr/> 7,248.56
<hr/>				

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)
<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	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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	18,845.56	18,845.56
<hr/>	<hr/>	<hr/>	<hr/>	<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	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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 56,400.00	<hr/> 56,400.00	<hr/> 24,757.00	<hr/> 31,643.00
<hr/> Excess of revenues over (under) expenditures	<hr/> (56,400.00)	<hr/> (56,400.00)	<hr/> (5,911.44)	<hr/> 50,488.56
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 56,400.00	<hr/> 56,400.00	<hr/> 5,911.44	<hr/> (50,488.56)
<hr/> Net change in fund balance	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/>				

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				

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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)
<hr/>				
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
<hr/> Total expenditures	<hr/> 19,000.00	<hr/> 19,000.00	<hr/> 7,532.95	<hr/> 11,467.05
<hr/> Excess of revenues over (under) expenditures	<hr/> (12,157.00)	<hr/> (12,157.00)	<hr/> 11,475.05	<hr/> 23,632.05
<hr/>				
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
<hr/> Total other financing sources (uses)	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<hr/> Net change in fund balance	<hr/> (12,157.00)	<hr/> (12,157.00)	<hr/> 11,475.05	<hr/> 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
<hr/> Fund balance - July 1, 2024 - As restated	<hr/> 12,157.10	<hr/> 12,157.10	<hr/> 12,157.10	<hr/> 0.00
<hr/> Fund balance - June 30, 2025	<hr/> 0.10	<hr/> 0.10	<hr/> 23,632.15	<hr/> 23,632.05
<hr/>				

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)
<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	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
<hr/> Total revenues	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<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	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

CARTER COUNTY
For the year ending June 30, 2025
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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				
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				
Fund balance - July 1, 2024 -				
-As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	6,845.00 (6,845.00)	6,845.00 (6,845.00)	6,845.00 (6,845.00)	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 - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

CARTER COUNTY
For the year ending June 30, 2025
Page: 1 of 2

	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				
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				
Supplies/services/materials, etc	2,000.00	2,000.00	1,128.17	871.83
Public Safety	81,654.00	81,654.00	17,475.73	64,178.27
Personal services				
Supplies/services/materials, etc	19,000.00	19,000.00	13,756.36	5,243.64
Public Works	162,110.00	162,110.00	25,681.07	136,428.93
Personal services				
Supplies/services/materials, etc	633,000.00	633,000.00	506,588.98	126,411.02
Public Health	822,382.00	822,382.00	365,547.12	456,834.88
Personal services				
Supplies/services/materials, etc	225,000.00	225,000.00	180,637.75	44,362.25
Social and Economic Services	582,227.00	582,227.00	394,950.18	187,276.82
Personal services				
Supplies/services/materials, etc	116,000.00	116,000.00	105,763.40	10,236.60
Culture and Recreation	239,079.00	239,079.00	105,254.50	133,824.50
Personal services				
Supplies/services/materials, etc	338,000.00	338,000.00	284,275.82	53,724.18
Housing and Community Development	133,500.00	133,500.00	98,571.13	34,928.87

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

CARTER COUNTY
For the year ending June 30, 2025

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	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				
Total expenditures	300,000.00	300,000.00	287,918.04	12,081.96
Excess of revenues over (under) expenditures	6,719,469.00	6,719,469.00	2,876,154.43	3,843,314.57
OTHER FINANCING SOURCES (USES)	(5,683,126.00)	(3,442,796.40)	649,205.41	4,092,001.81
Sale of capital assets				
Transfers in	0.00	0.00	8,550.00	8,550.00
Transfers out	338,908.00	338,908.00	299,600.43	(39,307.57)
Total other financing sources (uses)	(1,318,713.00)	(1,318,713.00)	(893,692.43)	425,020.57
Net change in fund balance	(979,805.00)	(979,805.00)	(585,542.00)	394,263.00
Fund balance - July 1, 2024 -	(6,662,931.00)	(4,422,601.40)	63,663.41	4,486,264.81
-As previously reported				
Prior period adjustments	6,663,226.94	6,663,226.94	6,663,226.94	0.00
Fund balance - July 1, 2024 - As restated	179.60	179.60	179.60	0.00
Fund balance - June 30, 2025	6,663,406.54	6,663,406.54	6,663,406.54	0.00
	475.54	2,240,805.14	6,727,069.95	4,486,264.81

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
<hr/>				
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
<hr/>				
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
<hr/>				
Deferred Inflows of Resources				
<hr/>				
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 inflows of resources and Fund Balances	441,638.39	1,275,244.59	440,895.10	467,159.60
<hr/>				

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
<hr/>				
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:				
<hr/> TOTAL ASSETS	<hr/> 343,864.80	<hr/> 629,315.76	<hr/> 993,526.45	<hr/> 551,118.92
Deferred Outflows of Resources				
<hr/>				
LIABILITIES				
Deferred Inflows of Resources				
<hr/>				
FUND BALANCES				
Unassigned (negative balance only)	343,864.80	629,315.76	993,526.45	551,118.92
<hr/> Total Fund Balances	<hr/> 343,864.80	<hr/> 629,315.76	<hr/> 993,526.45	<hr/> 551,118.92
Total Liabilities, Deferred inflows of resources and Fund Balances	343,864.80	629,315.76	993,526.45	551,118.92
<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>

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

	4101	Total Nonmajor
	DMHC CONSTRUCTION	Cap. Proj. Funds
<hr/>		
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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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

4000 CAPITAL IMPROVEMENTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	0.00	0.00	25,562.71	25,562.71
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	416,076.00	416,076.00	0.00	416,076.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(416,076.00)	(416,076.00)	25,562.71	441,638.71
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	416,075.68	416,075.68	416,075.68	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
CARTER COUNTY
For the year ending June 30, 2025

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4000 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

4001 ROAD CAP IMPROVEMENTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	20,000.00	20,000.00	63,838.47	43,838.47
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,491,672.00	1,491,672.00	269,666.25	1,222,005.75
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(1,471,672.00)	(1,471,672.00)	(205,827.78)	1,265,844.22
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	700,000.00	700,000.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	781,072.37	781,072.37	781,072.37	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	(690,599.63)	(690,599.63)	1,275,244.59	1,965,844.22

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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

4001 ROAD CAP 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

4002 BRIDGE CAPITAL IMPROVEMENTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	10,000.00	10,000.00	25,519.70	15,519.70
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	415,375.00	415,375.00	0.00	415,375.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(405,375.00)	(405,375.00)	25,519.70	430,894.70
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	415,375.40	415,375.40	415,375.40	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	10,000.40	10,000.40	440,895.10	430,894.70

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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

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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	10,000.00	10,000.00	26,155.18	16,155.18
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	451,004.00	451,004.00	0.00	451,004.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(441,004.00)	(441,004.00)	26,155.18	467,159.18
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	30,000.00	30,000.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	411,004.42	411,004.42	411,004.42	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	8,000.00	8,000.00	19,903.43	11,903.43
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	331,961.00	331,961.00	0.00	331,961.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(323,961.00)	(323,961.00)	19,903.43	343,864.43
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	323,961.37	323,961.37	323,961.37	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.37	0.37	343,864.80	343,864.43

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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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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

4005 HOSPITAL CAPITAL IMPROVEMENTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	15,000.00	15,000.00	36,425.78	21,425.78
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	607,889.00	607,889.00	0.00	607,889.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(592,889.00)	(592,889.00)	36,425.78	629,314.78
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	592,889.98	592,889.98	592,889.98	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.98	0.98	629,315.76	629,314.78

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

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	20,000.00	20,000.00	57,506.86	37,506.86
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	956,019.00	956,019.00	0.00	956,019.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(936,019.00)	(936,019.00)	57,506.86	993,525.86
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	936,019.59	936,019.59	936,019.59	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	15,000.00	15,000.00	31,899.64	16,899.64
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	534,219.00	534,219.00	0.00	534,219.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(519,219.00)	(519,219.00)	31,899.64	551,118.64
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	519,219.28	519,219.28	519,219.28	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - June 30, 2025	0.28	0.28	551,118.92	551,118.64

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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

4007 MUSEUM 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

4101 DMHC CONSTRUCTION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
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)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	25,000.00	25,000.00	12,248.30	(12,751.70)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,383,708.00	1,383,708.00	10,099.90	1,373,608.10
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(1,358,708.00)	(1,358,708.00)	2,148.40	1,360,856.40
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>				
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)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	(1,360,856.51)	(1,360,856.51)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	1,358,708.11	1,358,708.11	1,358,708.11	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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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=====	=====	=====	=====

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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)
<hr/>				
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	123,000.00	123,000.00	299,060.07	176,060.07
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	6,587,923.00	6,587,923.00	279,766.15	6,308,156.85
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(6,464,923.00)	(6,464,923.00)	19,293.92	6,484,216.92
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	0.00	0.00	(630,856.51)	(630,856.51)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance - July 1, 2024 - As restated	5,754,326.20	5,754,326.20	5,754,326.20	0.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	Transfers 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
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
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		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		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

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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

Page: 3 of 4
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	1,078.52	0.81	0.00	0.00	0.00	1,079.33
7201 EK TV						
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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Report ID: L091

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 MOTNANA	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	STATE OF MONTANA	4/25		1,722.44		
Account Total:						1,722.44	81,865.58
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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1000 GENERAL							
336020 PENSION ON BEHALF PAYMENTS	Account Total:				1,494.16		1,494.16 CR
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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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 ALLAOCATION		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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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct.	Period	Debit	Credit	Ending Balance
<hr/>							
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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Doc/Line #	Fund/Account/ Description		Vendor/Receipt From	Acct.	Period	Debit	Credit	Ending Balance		
<hr/>										
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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Doc/Line #	Fund/Account/ Description	Vendor/Receipt From	Acct.	Period	Debit	Credit	Ending Balance
<hr/>							
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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Doc/Line #	Fund/Account/ Description		Vendor/Receipt From	Acct.	Period	Debit	Credit	Ending Balance		
<hr/>										
2160 FAIR										
<hr/>										
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		
<hr/>										
Fund Total:						1,076.53	63,547.96			

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<hr/>						
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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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct.	Period	Debit	Credit	Ending Balance
<hr/>							
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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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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Doc/Line #	Fund/Account/ 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:				14/24	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:				13/25	441.80	441.80	CR
336020 PENSION ON BEHALF PAYMENTS							
JV 560 20	CCCD-State Contribution PERS		13/25		439.00		
Account Total:				13/25	439.00	439.00	CR
Fund Total:				14/25	14,138.34	15,019.14	

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Acct.	Period	Debit	Credit	Ending Balance
Fund/Account/ Doc/Line #	Description	Vendor/Receipt From		
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	12/24	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	
5131 BENTONITE MINING PRODUCTION	Account Total:		25,049.76	25,049.76 CR
A1 -97828 8 BENTONITE				
A1 -97662 9 BENTONITE	STATE OF MONTANA	9/24	5,669.70	
JV 540 15 SENIORS BENTONITE	STATE OF MONTANA	4/25	4,047.77	
		4/25	215.31	
230 STATE ENTITLEMENT SHARE	Account Total:		215.31	9,717.47
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	
020 PENSION ON BEHALF PAYMENTS	Account Total:		176.72	176.72 CR
IV 560 22 SR Citizens-State Contribution		13/25	662.00	
	Account Total:		662.00	662.00 CR

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			Fund Total:		215.31		35,605.95

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

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

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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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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<hr/>						
2370 GRP HLTH INS						
<hr/>						
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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Doc/Line #	Fund/Account/ 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		STATE OF MONTANA	2/25			
A1 -97613 1 WEEDBOARD		STATE OF MONTANA	6/25		23,527.83	
A1 -97614 1 WEEDBOARD		STATE OF MONTANA	6/25		7,500.00	
					1,785.72	
Account Total:				32,813.55		
Fund Total:				0.00	32,813.55	32,813.55 CR

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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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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	STATE OF MONTANA	8/24			
A1 -97777 1	PUBLIC HEALTH	STATE OF MONTANA	11/24		13,691.00	
A1 -97706 1	PUBLIC HEALTH	STATE OF MONTANA	2/25		6,353.00	
JV 542 2	PUBLIC HEALTH PHEP GRANT	STATE OF MONTANA	5/25		6,353.00	
JV 558 3	County Health- PHEP & PH		13/25	6,845.00		6,845.00
334113 PHWF PHSIO						
Account Total:						
A1 3643 1	PUBLIC HEALTH	STATE OF MONTANA	7/24			
A1 -97853 1	PUBLIC HEALTH	STATE OF MONTANA	8/24		2,500.00	
A1 -97764 1	PUBLIC HEALTH	STATE OF MONTANA	11/24		26,396.97	
A1 -97710 1	PUBLIC HEALTH	STATE OF MONTANA	2/25		27,203.30	
A1 -97633 1	PUBLIC HEALTH	STATE OF MONTANA	5/25		27,140.62	
						26,813.52
336020 PENSION ON BEHALF PAYMENTS						
Account Total:						
JV 560 29	County Health-PERS		13/25	2,542.00		
JV 560 30	County Health-State Contributi		13/25		2,542.00	
Account Total:						
Fund Total:						
				2,542.00	2,542.00	
				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:				8,630.02		
Fund Total:				0.00	8,630.02	CR

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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	STATE OF MONTANA	7/24			
A1 -97798 1	PUBLIC HEALTH	STATE OF MONTANA	10/24		800.00	
A1 -97742 1	PUBLIC HEALTH	STATE OF MONTANA	12/24		800.00	
A1 -97669 6	COUNTY HEALTH	STATE OF MONTANA	3/25		800.00	
A1 -97639 1	PUBLIC HEALTH	STATE OF MONTANA	4/25		900.00	
					900.00	
Account Total:				4,200.00		
Fund Total:				0.00	4,200.00	4,200.00 CR

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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	9/24		30.68	
A1 3771 2	PUBLIC HEALTH	STEFANIE HARRINGTON,	10/24		506.85	
A1 3771 3	PUBLIC HEALTH	STEFANIE HARRINGTON,	10/24		85.00	
A1 3771 4	PUBLIC HEALTH	STEFANIE HARRINGTON,	10/24		115.68	
A1 3771 5	PUBLIC HEALTH	STEFANIE HARRINGTON,	10/24		415.41	
A1 3771 6	PUBLIC HEALTH	STEFANIE HARRINGTON,	10/24		54.90	
A1 -97792 1	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	10/24		82.49	
A1 3825 1	PUBLIC HEALTH	STATE OF MONTANA	10/24		89.55	
A1 3834 1	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	11/24		2,839.00	
A1 3834 2	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	11/24		24.66	
A1 3834 3	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	11/24		363.19	
A1 3834 4	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	11/24		32.60	
A1 3845 1	PUBLIC HEALTH	BLUECROSS BLUESHIELD OF	11/24		32.60	
A1 -97786 1	PUBLIC HEALTH	STEFANIE HARRINGTON,	11/24		32.60	
A1 -97747 1	PUBLIC HEALTH	STATE OF MONTANA	11/24		1,888.27	
A1 -97723 1	PUBLIC HEALTH	STATE OF MONTANA	12/24		21.32	
A1 -97729 1	PUBLIC HEALTH	STATE OF MONTANA	1/25		21.32	
A1 -97692 1	PUBLIC HEALTH	STATE OF MONTANA	1/25		2,839.00	
A1 -97700 1	PUBLIC HEALTH	TRANSACT RX	1/25		36.85	
A1 -97705 1	PUBLIC HEALTH	STATE OF MONTANA	2/25		63.86	
A1 -97650 1	PUBLIC HEALTH	STATE OF MONTANA	2/25		21.32	
A1 -97654 1	PUBLIC HEALTH	STATE OF MONTANA	4/25		36.85	
A1 4033 1	PUBLIC HEALTH	STATE OF MONTANA	4/25		2,839.00	
A1 4033 2	PUBLIC HEALTH	STEFANIE HARRINGTON,	6/25		58.17	
A1 4033 3	PUBLIC HEALTH	STEFANIE HARRINGTON,	6/25		98.44	
A1 -97604 1	PUBLIC HEALTH	STEFANIE HARRINGTON,	6/25		112.62	
A1 -97612 1	PUBLIC HEALTH	PART D NETWORK TECH	6/25		400.09	
		PART D NETWORK TECH	6/25		338.27	
			6/25		617.12	
Account Total:						
Fund Total:						
				18,845.56	18,845.56 CR	
				0.00	18,845.56	

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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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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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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						
JV 515 6			7/24		693.04	
A1 -97647 2 FEDERAL FOREST RESERVE	STATE OF MONTANA		8/24	693.04		
			4/25		829.66	
Account Total:				693.04	1,522.70	829.66 CR
Fund Total:				693.04	1,522.70	

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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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7820 CO TRANS						
333010 FOREST RESERVE ACT						
JV 514 10						
JV 515 10			7/24		17.64	
A1 -97647 4 FEDERAL FOREST RESERVE	STATE OF MONTANA		8/24	17.64		
			4/25		16.97	
335065 LOCAL GOVT SEVER	Account Total:			17.64	34.61	16.97 CR
A1 3812 3 COG						
A1 3907 3 COG	STATE OF MONTANA		11/24		56.34	
A1 3995 3 COG	STATE OF MONTANA		1/25		96.04	
	STATE OF MONTANA		5/25		90.38	
35131 BENTONITE MINING PRODUCTION	Account Total:			242.76	242.76 CR	
A1 -97662 19 BENTONITE						
JV 540 40 CO TRANS BENTONITE	STATE OF MONTANA		4/25		2,236.92	
			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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7830 HS RETIRE						
333010 FOREST RESERVE ACT						
JV 514 14						
JV 515 14			7/24		45.99	
A1 -97647 6 FEDERAL FOREST RESERVE	STATE OF MONTANA		8/24	45.99		
			4/25		90.89	
335065 LOCAL GOVT SEVER						
Account Total:				45.99	136.88	90.89 CR
A1 3812 2 COG						
A1 3907 2 COG	STATE OF MONTANA		11/24		244.03	
A1 3995 2 COG	STATE OF MONTANA		1/25		415.98	
	STATE OF MONTANA		5/25		391.47	
35131 BENTONITE MINING PRODUCTION						
Account Total:				1,051.48	1,051.48 CR	
A1 -97662 20 BENTONITE						
JV 540 42 HS RETIRE BENTONITE	STATE OF MONTANA		4/25		11,983.51	
			4/25		16,147.85	
Fund Total:						
				45.99	29,319.72	
					28,131.36	28,131.36 CR

10/07/25

15:58:11

Accounts 330000-339999

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

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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7840 ELEM RETIRE						
333010 FOREST RESERVE ACT						
JV 514 12						
JV 515 12			7/24			
A1 -97647 5 FEDERAL FOREST RESERVE		STATE OF MONTANA	8/24	71.19	71.19	71.19
			4/25			112.38
335065 LOCAL GOVT SEVER						
Account Total:						
A1 3812 1 COG						
A1 3907 1 COG		STATE OF MONTANA	11/24			
A1 3995 1 COG		STATE OF MONTANA	1/25		118.59	118.59
		STATE OF MONTANA	5/25		202.15	202.15
					190.24	190.24
335131 BENTONITE MINING PRODUCTION						
Account Total:						
A1 -97662 21 BENTONITE						
JV 540 44 EL RETIRE BENTONITE		STATE OF MONTANA	4/25		14,859.56	14,859.56
			4/25		20,023.34	20,023.34
Account Total:						
Fund Total:						
Grand Total:						
				34,882.90	34,882.90	34,882.90 CR
				71.19	35,577.45	
				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	22-Feb-17
3. County seat	Ekalaka Montana
4. Form of government	Commission
5. Population (most recent estimate)	1,361
6. Land area	3348 square miles
7. Miles of roads/streets/alleys	800
8. Taxable valuation	74,278,220
9. Road taxable valuation (county)	73,734,503
10. Number of water consumers	NA
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	26

B. PROPERTY TAX MILL LEVIES -
 County/City/Town funds only (For fiscal year being reported)

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

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

Final Year Ending June 30, 2025																			
Cash on Hand:		Range of Interest Rates		Maturity Date		Balance Per Bank Statement 06-30-25		Deposits in Transit		Outstanding Checks		Transfers		Adjustment		Accrued Interest		Book Balance 06-30-25	
Cash on Hand:		\$ 20,205		\$ 800		\$ 21,005		\$ 755,248		\$ 53,270		\$ 808,518		\$ 2,770,287		\$ 90,272		\$ 21,005	
Demand Deposits:		\$ 20,205		\$ 800		\$ 21,005		\$ 124,791		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175	
Summit National Checking #3801		\$ 20,205		\$ 800		\$ 21,005		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175		\$ 2,770,287	
Stockman Checking #7153		\$ 20,205		\$ 800		\$ 21,005		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175		\$ 2,770,287	
Stockman Checking #7161		\$ 20,205		\$ 800		\$ 21,005		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175		\$ 2,770,287	
Stockman Checking #7145		\$ 20,205		\$ 800		\$ 21,005		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175		\$ 2,770,287	
Total		\$ 20,205		\$ 800		\$ 21,005		\$ 10,258		\$ (54,682)		\$ 9,905		\$ 3,650,326		\$ 63,175		\$ 2,770,287	
Savings, NOW, Money Market Deposits:		\$ 808,518		\$ 90,272		\$ 3,669,077		\$ 2,770,287		\$ 90,272		\$ 3,669,077		\$ 2,770,287		\$ 90,272		\$ 3,669,077	
Community First		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028	
Community 1st - MM		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028	
Community 1st - Savings		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028	
Total		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028		\$ 206,145		\$ 58,883		\$ 265,028	
Time Deposits:		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Community 1st CD		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Multi-Bank Securities Certificates of Deposit		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Cash Balance		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Sallie May Bk		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
BMW BK North American		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Enerbank USA		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Farmers & Merchants BK		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Habib American Bank		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Goldman Sachs BK USA		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Synchrony BK Retail		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Toyota Financial Savings Bank		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Austin Teleo Fed Cr UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Greenstate CR UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Pentagon Federal Cr UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Live Oak Banking		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Freedom Bank of VA		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
JPMorgan Chase Bank		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Capital One Nation Assn		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
1st Finl Bl USA		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Enterprise Bk		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Medallion Bk		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Ven County BK		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Global Fed Cr UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Empower Fed Cr UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Leaders CR UN		\$ 289,870		\$ 289,870		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870		\$ 9,905		\$ (9,905)		\$ 289,870	
Workers Fed CR UN		\$ 289,870																	

UNAUDITED

Total Cash and Deposits

Total Cash & Investments