

CITY OF BILLINGS, MONTANA
Statement of Activities
For The Fiscal Year Ended June 30, 2021

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | |
|---|-----------------------|-------------------------|-----------------------------|--|--|-----------------------------|-----------------------|
| | Expenses | Charges for Services | Operating | | Primary Government | | |
| | | | Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Functions/Programs: | | | | | | | |
| Primary government | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 12,206,160 | \$ 3,667,871 | \$ 2,489,089 | \$ 300,000 | \$ (5,749,200) | \$ - | \$ (5,749,200) |
| Public safety | 63,498,079 | 6,487,865 | 26,553,581 | 273,963 | (30,182,670) | - | (30,182,670) |
| Public works | 40,603,024 | 31,005,642 | 1,452,217 | 9,109,781 | 964,616 | - | 964,616 |
| Public health | 1,412,739 | 39,977 | 127,859 | - | (1,244,903) | - | (1,244,903) |
| Culture and recreation | 15,224,251 | 2,555,392 | 3,199,701 | 3,008,721 | (6,460,437) | - | (6,460,437) |
| Housing and economic development | 5,200,559 | 8,000 | 2,817,805 | - | (2,374,754) | - | (2,374,754) |
| Interest on long-term debt | 3,709,197 | - | - | - | (3,709,197) | - | (3,709,197) |
| Total governmental activities | <u>141,854,009</u> | <u>43,764,747</u> | <u>36,640,252</u> | <u>12,692,465</u> | <u>(48,756,545)</u> | <u>-</u> | <u>(48,756,545)</u> |
| Business-type activities: | | | | | | | |
| Solid Waste | 16,548,274 | 17,679,298 | 268,963 | - | - | 1,399,987 | 1,399,987 |
| Airport | 12,519,061 | 10,269,231 | 3,536,939 | 12,943,555 | - | 14,230,664 | 14,230,664 |
| Water | 21,712,395 | 31,513,406 | 240,893 | 1,928,343 | - | 11,970,247 | 11,970,247 |
| Wastewater | 18,895,152 | 22,715,860 | 205,065 | 2,143,128 | - | 6,168,901 | 6,168,901 |
| Parking | 2,671,020 | 1,748,804 | 66,057 | 202,415 | - | (653,744) | (653,744) |
| Transit | 6,609,857 | 531,947 | 4,063,155 | - | - | (2,014,755) | (2,014,755) |
| Golf Course | 465,035 | 591,386 | - | - | - | 126,351 | 126,351 |
| Total business-type activities | <u>79,420,794</u> | <u>85,049,932</u> | <u>8,381,072</u> | <u>17,217,441</u> | <u>-</u> | <u>31,227,651</u> | <u>31,227,651</u> |
| Total primary government | <u>\$ 221,274,803</u> | <u>\$ 128,814,679</u> | <u>\$ 45,021,324</u> | <u>\$ 29,909,906</u> | <u>(48,756,545)</u> | <u>31,227,651</u> | <u>(17,528,894)</u> |
| General revenues: | | | | | | | |
| Property taxes | | | | | 45,106,948 | 2,396,685 | 47,503,633 |
| Franchise fees | | | | | 1,480,204 | - | 1,480,204 |
| Business license tax | | | | | 758,950 | - | 758,950 |
| Unrestricted federal/state shared revenue | | | | | 19,687,053 | - | 19,687,053 |
| Unrestricted investment earnings | | | | | 176,836 | 254,311 | 431,147 |
| Gain on sale of capital assets | | | | | 19,602 | 26,146 | 45,748 |
| Miscellaneous | | | | | 4,838,743 | 629,189 | 5,467,932 |
| Transfers | | | | | (269,865) | 269,865 | - |
| Total general revenues and transfers | | | | | <u>71,798,471</u> | <u>3,576,196</u> | <u>75,374,667</u> |
| Change in net position | | | | | 23,041,926 | 34,803,847 | 57,845,773 |
| Net position, beginning of year, as previously stated | | | | | <u>290,711,607</u> | <u>518,038,794</u> | <u>808,750,401</u> |
| Prior period adjustment (Note IV H) | | | | | - | (583,376) | (583,376) |
| Net position, beginning of year | | | | | <u>290,711,607</u> | <u>517,455,418</u> | <u>808,167,025</u> |
| Net position, end of year | | | | | <u>\$ 313,753,533</u> | <u>\$ 552,259,265</u> | <u>\$ 866,012,798</u> |

The notes to the financial statements are an integral part of this statement.

City of Helena, Montana
STATEMENT OF ACTIVITIES
For the year ended June 30, 2020

(1 of 2)

| Functions/Programs | <u>Program Revenues</u> | | | |
|---------------------------------------|-------------------------|-----------------------------|---|---|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 3,151,905 | \$ 653,762 | \$ - | \$ - |
| Public safety | 16,980,222 | 4,135,574 | 5,093,743 | - |
| Public works | 7,822,691 | 10,511,471 | 1,253,023 | - |
| Public health | 91,084 | 34,805 | - | - |
| Culture and recreation | 4,659,172 | 3,066,355 | 260,041 | - |
| Community development | 994,638 | 582,748 | 344,528 | - |
| Intergovernmental | - | - | - | - |
| Interest on long-term debt | 131,100 | - | - | - |
| Total governmental activities | <u>33,830,813</u> | <u>18,984,714</u> | <u>6,951,335</u> | <u>-</u> |
| Business-type activities: | | | | |
| Water | 6,948,747 | 8,452,071 | 29,450 | - |
| Wastewater | 4,216,097 | 6,147,366 | 20,392 | 9,526 |
| Solid waste | 3,363,018 | 3,432,181 | 91,807 | 850 |
| Transfer station | 3,086,794 | 2,676,681 | 314,496 | - |
| Parking | 1,967,777 | 1,793,831 | 7,910 | - |
| Golf course | 1,677,501 | 1,530,191 | 11,602 | - |
| Bus | 1,586,514 | 65,017 | 1,067,364 | - |
| Building | 1,141,589 | 1,196,573 | 12,992 | - |
| City-County administration building | 1,317,295 | 1,324,301 | 183,522 | - |
| Total business-type activities | <u>25,305,333</u> | <u>26,618,211</u> | <u>1,739,535</u> | <u>10,376</u> |
| Total primary government | <u>\$ 59,136,145</u> | <u>\$ 45,602,925</u> | <u>\$ 8,690,870</u> | <u>\$ 10,376</u> |
| Component units | | | | |
| Business improvement district | \$ 299,372 | \$ 308,038 | \$ - | \$ - |
| Tourism business improvement district | 363,398 | 415,605 | 19,138 | - |
| | <u>\$ 662,770</u> | <u>\$ 723,643</u> | <u>\$ 19,138</u> | <u>\$ -</u> |

General revenues:

Property taxes
Motor vehicle taxes
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Gain on the sale of capital assets

Transfers

Special Item: Loan Proceeds

Total general revenues and transfers

Change in net position

Net position - beginning

Prior Year adjustment(Note U)

Net position - ending

The notes to the financial statements are an integral part of this statement.

City of Helena, Montana
STATEMENT OF ACTIVITIES
For the year ended June 30, 2020

(2 of 2)

| Net (Expense) Revenue and Changes in Net Position | | | Component Units - Governmental Type | |
|--|-----------------------------|----------------|--|--|
| Primary Government | | | | |
| Governmental Activities | Business-type Activities | Total | Business Improvement District | Tourism Business Improvement District |
| \$ (2,498,143) | \$ - | \$ (2,498,143) | | |
| (7,750,906) | - | (7,750,906) | | |
| 3,941,802 | - | 3,941,802 | | |
| (56,279) | - | (56,279) | | |
| (1,332,775) | - | (1,332,775) | | |
| (67,362) | - | (67,362) | | |
| - | - | - | | |
| (131,100) | - | (131,100) | | |
| (7,894,763) | - | (7,894,763) | | |
| - | 1,532,774 | 1,532,774 | | |
| - | 1,961,187 | 1,961,187 | | |
| - | 161,819 | 161,819 | | |
| - | (95,617) | (95,617) | | |
| - | (166,037) | (166,037) | | |
| - | (135,708) | (135,708) | | |
| - | (454,133) | (454,133) | | |
| - | 67,976 | 67,976 | | |
| - | 190,528 | 190,528 | | |
| - | 3,062,789 | 3,062,789 | | |
| \$ (7,894,763) | \$ 3,062,789 | \$ (4,831,974) | | |
| | | | \$ 8,666 | \$ - |
| | | | - | 71,345 |
| | | | \$ 8,666 | \$ 71,345 |
| \$ 10,514,624 | \$ - | \$ 10,514,624 | \$ - | \$ - |
| 1,054,649 | - | 1,054,649 | - | - |
| 4,525,417 | - | 4,525,417 | - | - |
| 314,922 | 449,598 | 764,520 | 2,001 | 34 |
| 132,464 | - | 132,464 | - | - |
| (848,659) | 848,659 | 0 | - | - |
| - | - | - | - | - |
| 15,693,418 | 1,298,258 | 16,991,676 | 2,001 | 34 |
| 7,798,654 | 4,361,047 | 12,159,702 | 10,667 | 71,379 |
| 137,059,373 | 155,609,049 | 292,668,422 | 221,608 | 95,279 |
| (257,857) | - | (257,857) | - | - |
| \$ 144,600,171 | \$ 159,970,096 | \$ 304,570,267 | \$ 232,275 | \$ 166,658 |

The notes to the financial statements are an integral part of this statement.

**CITY OF MILES CITY
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2021**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | Component Units | |
|--|----------------------|--|--|--|--|-----------------------------|-----------------------|-----------------|---------------|
| | | Charges for Services, Fines, Forfeitures, etc. | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | | |
| | | | | | Governmental Activities | Business-type Activities | Total | | |
| Primary government: | | | | | | | | | |
| Governmental activities: | | | | | | | | | |
| General government | 783,448.00 | 239,636.00 | 26,635.00 | 0.00 | (517,177.00) | | (517,177.00) | | |
| Public safety | 3,681,646.00 | 131,244.00 | 772,430.00 | 0.00 | (2,777,972.00) | | (2,777,972.00) | | |
| Public works | 2,005,281.00 | 2,475,401.00 | 212,426.00 | 195,414.00 | 877,960.00 | | 877,960.00 | | |
| Public health | 88,973.00 | 1,630.00 | 3,295.00 | 0.00 | (84,048.00) | | (84,048.00) | | |
| Social and economic services | 99,561.00 | 7,630.00 | 95,241.00 | 0.00 | 3,310.00 | | 3,310.00 | | |
| Culture and recreation | 829,860.00 | 60,072.00 | 48,323.00 | 0.00 | (721,465.00) | | (721,465.00) | | |
| Housing/Community Development | 15,330.00 | 0.00 | 1,120.00 | 0.00 | (14,210.00) | | (14,210.00) | | |
| Conservation of Natural Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | |
| Interest on long-term debt | 9,136.00 | 0.00 | 0.00 | 0.00 | (9,136.00) | | (9,136.00) | | |
| Miscellaneous | 301.00 | 0.00 | 0.00 | 0.00 | (301.00) | | (301.00) | | |
| Unallocated costs | 0.00 | | | | 0.00 | | 0.00 | | |
| Total governmental activities | 7,513,536.00 | 2,915,613.00 | 1,159,470.00 | 195,414.00 | (3,243,039.00) | | (3,243,039.00) | 0.00 | 0.00 |
| Business-type activities: | | | | | | | | | |
| Water | 1,827,830.00 | 2,290,004.00 | 41,147.00 | 476,732.00 | | 980,053.00 | 980,053.00 | | |
| Sewer | 1,544,604.00 | 2,079,397.00 | 34,261.00 | 1.00 | | 569,055.00 | 569,055.00 | | |
| Ambulance | 975,679.00 | 622,652.00 | 503,044.00 | 5,750.00 | | 155,767.00 | 155,767.00 | | |
| Airport | 886,413.00 | 729,096.00 | 823,147.00 | 314,909.00 | | 980,739.00 | 980,739.00 | | |
| | | | | | | 0.00 | 0.00 | | |
| | | | | | | 0.00 | 0.00 | | |
| | | | | | | 0.00 | 0.00 | | |
| Total business-type activities | 5,234,526.00 | 5,721,149.00 | 1,401,599.00 | 797,392.00 | 0.00 | 2,685,614.00 | 2,685,614.00 | 0.00 | 0.00 |
| Total primary government | 12,748,062.00 | 8,636,762.00 | 2,561,069.00 | 992,806.00 | (3,243,039.00) | 2,685,614.00 | (557,425.00) | | |
| Component Units: | | | | | | | | | |
| | | | | | | | | | |
| Total component units | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 |
| General revenues: | | | | | | | | | |
| Property taxes | | | | | 2,364,132.00 | 23,718.00 | 2,387,850.00 | | |
| Local option taxes | | | | | 250,015.00 | | 250,015.00 | | |
| Licenses and permits | | | | | 14,852.00 | | 14,852.00 | | |
| Unrestricted Federal/State shared revenues | | | | | 2,058,580.00 | | 2,058,580.00 | | |
| Unrestricted grants and contributions | | | | | 0.00 | | 0.00 | | |
| Unrestricted investment earnings | | | | | 4,711.00 | 17,066.00 | 21,777.00 | | |
| Miscellaneous | | | | | 98,068.00 | 37,697.00 | 135,765.00 | | |
| Gain on sale of capital assets | | | | | (5,671.00) | (4,668.00) | (10,339.00) | | |
| Transfers | | | | | (5,115.00) | 5,115.00 | 0.00 | | |
| Special/Extraordinary items | | | | | 0.00 | 0.00 | 0.00 | | |
| Total general revenues and transfers | | | | | 4,779,572.00 | 78,928.00 | 4,858,500.00 | 0.00 | 0.00 |
| Change in net position | | | | | 1,536,533.00 | 2,764,542.00 | 4,301,075.00 | 0.00 | 0.00 |
| Total net position - July 1, 2020 as previously reported | | | | | 20,246,041.00 | 37,630,002.00 | 57,876,043.00 | | |
| Prior period adjustments | | | | | 0.00 | 0.00 | 0.00 | | |
| Total net position - July 1, 2020 as restated | | | | | 20,246,041.00 | 37,630,002.00 | 57,876,043.00 | 57,876,043.00 | 57,876,043.00 |
| Total net position - June 30, 2021 | | | | | 21,782,574.00 | 40,394,544.00 | 62,177,118.00 | 57,876,043.00 | 57,876,043.00 |

**Town of Philipsburg
Statement of Activities
For the Fiscal Year Ended
June 30, 2020**

| | Net (Expense) Revenue and Changes in Net Position | | | | | |
|--|---|----------------------|------------------------------------|----------------------------------|-------------------------|--------------------------|
| | Program Revenues | | | | Primary Government | |
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities |
| Functions/Programs | | | | | | |
| Primary government: | | | | | | |
| <u>Governmental activities:</u> | | | | | | |
| General government | \$ 121,271.85 | \$ 880.00 | \$ 1,081.88 | \$ - | \$ (119,309.97) | \$ (119,309.97) |
| Public safety | 107,515.57 | - | 27,262.82 | - | (80,252.75) | (80,252.75) |
| Public works | 150,672.65 | - | 51,547.20 | - | (99,125.45) | (99,125.45) |
| Public health | 53.60 | - | - | - | (53.60) | (53.60) |
| Culture and recreation | 61,032.87 | 673.50 | 6,824.68 | 41,390.76 | (12,143.93) | (12,143.93) |
| Housing and community development | 933.50 | - | - | - | (933.50) | (933.50) |
| Debt service - interest and other charges | 8,845.47 | - | - | - | (8,845.47) | (8,845.47) |
| Miscellaneous | 18,784.46 | - | - | - | (18,784.46) | (18,784.46) |
| Total governmental activities | <u>469,109.97</u> | <u>1,553.50</u> | <u>86,716.58</u> | <u>41,390.76</u> | <u>(339,449.13)</u> | <u>(339,449.13)</u> |
| <u>Business-type activities:</u> | | | | | | |
| Water | 441,732.34 | 344,638.71 | 2,573.17 | - | \$ (94,520.46) | (94,520.46) |
| Sewer | 312,554.71 | 390,373.89 | 3,025.79 | 30,000.00 | 110,844.97 | 110,844.97 |
| Electric | 51,584.69 | 37,832.60 | 450.49 | - | (13,301.60) | (13,301.60) |
| Total business-type activities | <u>805,871.74</u> | <u>772,845.20</u> | <u>6,049.45</u> | <u>30,000.00</u> | <u>3,022.91</u> | <u>3,022.91</u> |
| Total primary government | <u>\$ 1,274,981.71</u> | <u>\$ 774,398.70</u> | <u>\$ 92,766.03</u> | <u>\$ 71,390.76</u> | <u>(339,449.13)</u> | <u>3,022.91</u> |
| General revenues: | | | | | | |
| Property taxes for general purposes | | | | | 241,303.40 | 241,303.40 |
| Permits & licenses | | | | | 3,275.00 | 3,275.00 |
| Unrestricted federal/state shared revenues | | | | | 2,050.00 | 2,050.00 |
| Unrestricted investment earnings | | | | | 1,191.06 | 1,191.06 |
| Miscellaneous | | | | | 3,305.76 | 5,732.61 |
| State Entitlement | | | | | 128,828.84 | 128,828.84 |
| Transfers - net | | | | | - | - |
| Total general revenues and transfers | | | | | <u>379,954.06</u> | <u>382,380.91</u> |
| Change in net position | | | | | 40,504.93 | 45,954.69 |
| Net position - beginning | | | | | 1,114,989.90 | 4,010,359.70 |
| Restatements | | | | | (50,614.59) | (36,227.01) |
| Net position - beginning restated | | | | | <u>1,064,375.31</u> | <u>3,974,132.69</u> |
| Net position - ending | | | | | <u>\$ 1,104,880.24</u> | <u>\$ 4,020,087.38</u> |

The notes to the financial statements are an integral part of this statement