



SPECIAL PURPOSE DISTRICTS REVENUE INTERIM COMMITTEE REPORT

Department of Administration
State Financial Services Division
Local Government Services Bureau
Presented by Danielle Vincent

WHAT ARE SPECIAL PURPOSE DISTRICTS (SPDS)?

Special Purpose Districts (SPDs) are any form of local government that is not a County, City, Town, School Districts or Special Education Cooperatives.

SPDs vary greatly in the purpose and structure and perform many different functions not conducted by other forms of local governments.

- There are 30 different types defined in Montana Code Annotated 2-7-501 (7)(b).



HOW SPDS ARE FORMED

SPDs can be created (or dissolved) by the following methods:

- Referendum triggered by Resolution – County
- Referendum triggered by Resolution – City/Town
- Referendum triggered by Petition – County
- Referendum triggered by Petition – City/Town
- Petition – Taxpayer
- Petition – Property Owner
- Petition – Other
- Resolution – City/Town
- Resolution - County



TYPES OF SPDS

There are 30 different types of SPDs, including the following:

- Airport Authorities
- Business Improvement Districts
- Cemetery Districts
- Conservation Districts
- County Housing Authorities
- County Water and Sewer Districts
- County Weed Control Districts
- Drainage Districts
- Entities Included in County/City Audit
- Fire Department Relief Associations
- Fire Service Areas
- Hospital Districts
- Human Resource Development Councils
- Irrigation Districts
- Mosquito Districts
- Multijurisdictional & Other Districts
- Municipal Housing Authorities
- Other Cooperatives
- Park and Recreation Districts
- Parking Commissions
- Port Authorities
- Refuse Disposal Districts
- Regional Water & Wastewater Authorities
- Resort Districts
- Road Districts
- Rural Fire Districts
- Television Districts
- Transportation Improvement Authority
- Urban Renewal Agencies & Related Districts
- Urban Transportation Districts

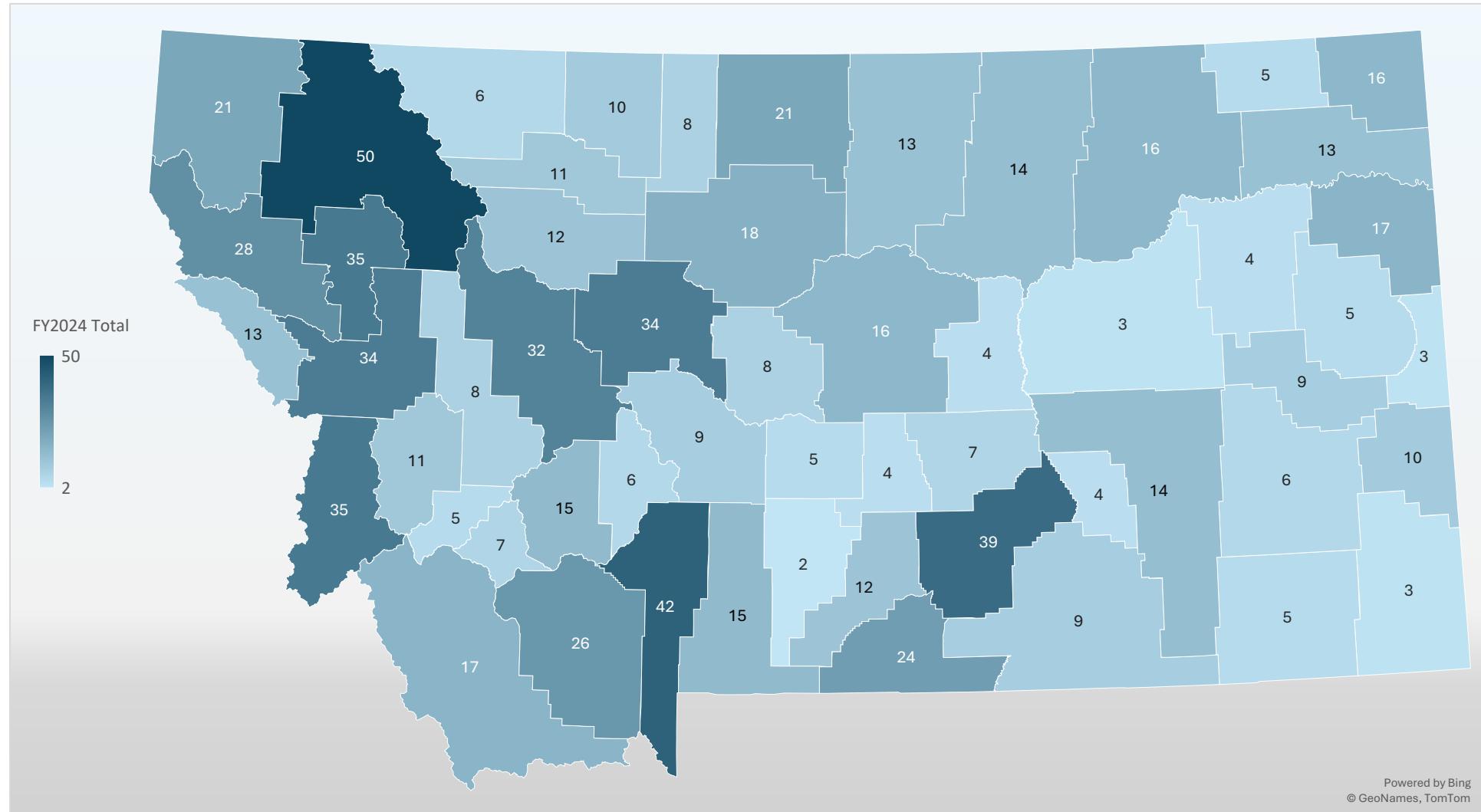


SPDS REGISTERED WITH DOA

Entity Type	FY2024 Total	Entity Type	FY2024 Total
COUNTY HOUSING AUTHORITIES	1	BUSINESS IMPROVEMENT DISTRICTS	12
MOSQUITO DISTRICTS	1	MULTIJURISDICTIONAL & OTHER DISTRICTS	13
OTHER COOPERATIVES	1	AIRPORT AUTHORITIES	15
PARKING COMMISSIONS	1	DRAINAGE DISTRICTS	19
ENTITIES INCLUDED IN COUNTY/CITY AUDIT	1	HOSPITAL DISTRICTS	21
URBAN RENEWAL AGENCIES & RELATED DIST	2	FIRE SERVICE AREAS	30
RESORT DISTRICTS	3	TELEVISION DISTRICTS	43
REGIONAL WATER & WASTEWATER AUTHORITIES	4	IRRIGATION DISTRICTS	54
REFUSE DISPOSAL DISTRICTS	5	CONSERVATION DISTRICTS	57
URBAN TRANSPORTATION DISTRICTS	5	CEMETERY DISTRICTS	73
PORT AUTHORITIES	10	FIRE DEPARTMENT RELIEF ASSOCIATIONS	88
MUNICIPAL HOUSING AUTHORITIES	11	COUNTY WATER AND SEWER DISTRICTS	158
PARK AND RECREATION DISTRICTS	11	RURAL FIRE DISTRICTS	180
Total 819			



NUMBER OF SPDS BY COUNTY – AS OF FY2024



NUMBER OF SPDS BY COUNTY – AS OF FY2024

Beaverhead County	17	Flathead County	50	McCone County	4	Roosevelt County	13
Big Horn County	9	Gallatin County	42	Meagher County	9	Rosebud County	14
Blaine County	13	Garfield County	3	Mineral County	13	Sanders County	28
Broadwater County	6	Glacier County	6	Missoula County	34	Sheridan County	16
Carbon County	24	Golden Valley County	4	Musselshell County	7	Silver Bow County	7
Carter County	3	Granite County	11	Park County	15	Stillwater County	12
Cascade County	34	Hill County	21	Petroleum County	4	Sweet Grass County	2
Chouteau County	18	Jefferson County	15	Phillips County	14	Teton County	12
Custer County	6	Judith Basin County	8	Pondera County	11	Toole County	10
Daniels County	5	Lake County	35	Powder River County	5	Treasure County	4
Dawson County	5	Lewis & Clark County	32	Powell County	8	Valley County	16
Deer Lodge County	5	Liberty County	8	Prairie County	9	Wheatland County	5
Fallon County	10	Lincoln County	21	Ravalli County	35	Wibaux County	3
Fergus County	16	Madison County	26	Richland County	17	Yellowstone County	39

See Appendix A for detailed information for SPD by County.



SPD REPORTING – ANNUAL FINANCIAL REPORTS (AFRS)

Annual Financial Reports (AFRs):

1. Pursuant to MCA 2-7-503, AFRs must be submitted to DOA six months after the fiscal year period ends.
2. The majority of SPD AFRs are due by December 31 of each calendar year.
3. Revenue reported on the AFR determines if an audit is required.

**All submitted reports are made available for public inspection on the
Local Government Services Bureau website.**

<https://sfsd.mt.gov/LGSB/index>



AFR DATA COLLECTED FROM SPDs

- Method of Reporting (cash or accrual)
- Cash Receipts and Disbursements
 - Taxes/Assessments & Fees
 - Federal and State grants
 - Charges for Services
 - Other revenues
- Schedule of Assets and Liabilities
 - Cash only for Fire Department Relief Associations
- Debt Proceeds Received in Fiscal Year (not grants)
- Federal Expenditures
- Total Receipts

See **Appendix B** for the Annual Financial Report Form required for SPDs (other than Fire Department Relief Associations).

See **Appendix C** for the Annual Financial Report Form for SPD Fire Department Relief Associations.



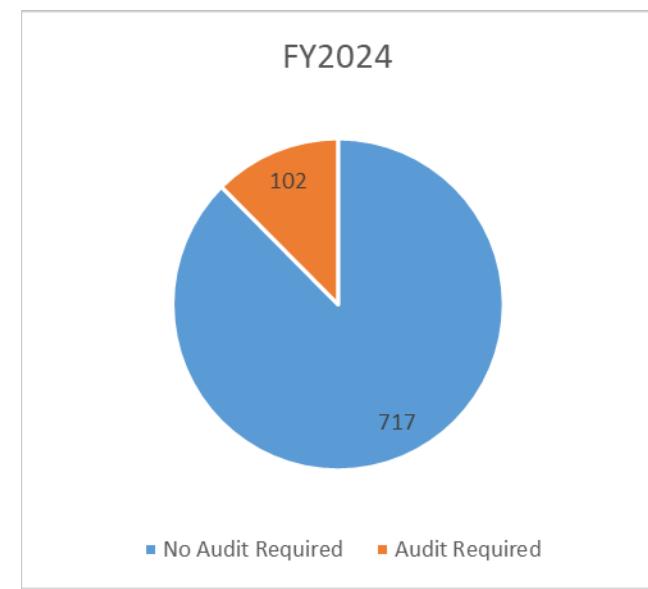
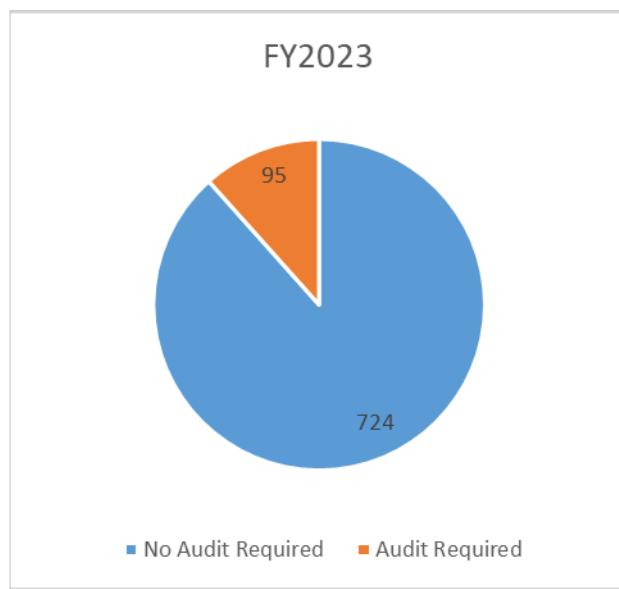
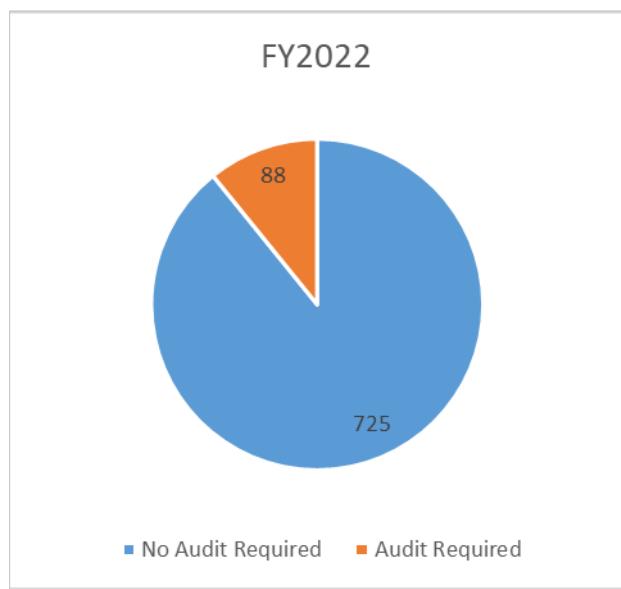
SPD REPORTING – AUDITS

Audits:

1. The audit threshold for a fiscal year ending in 2025 is in excess of \$1M.
2. MCA 2-7-503 requires audits to be submitted to DOA by 12 months following the fiscal year end, unless a federal audit is required.
 - a. Federal audits are due 9 months following the fiscal year end.
3. Traditionally 12% - 14% of the SPDs are required to have an audit.



SPD AUDIT HISTORY



SPD REPORTED REVENUE

	FY2022		FY2023		FY2024	
	Count of Account Entity Number	Sum of Total Reported Revenues	Count of Account Entity Number	Sum of Total Reported Revenues	Count of Account Entity Number	Sum of Total Reported Revenues
AIRPORT AUTHORITIES	14	\$ 137,858,972	15	\$ 151,115,118	15	\$ 162,524,311
BUSINESS IMPROVEMENT DISTRICTS	12	\$ 8,257,079	12	\$ 8,462,814	12	\$ 8,523,763
CEMETERY DISTRICTS	73	\$ 3,413,031	73	\$ 3,756,731	73	\$ 4,541,779
CONSERVATION DISTRICTS	56	\$ 8,575,120	57	\$ 12,906,769	57	\$ 15,208,670
COUNTY HOUSING AUTHORITIES	1	\$ 1,192,640	1	\$ 1,163,478	1	\$ 1,164,782
COUNTY WATER AND SEWER DISTRICTS	156	\$ 67,084,479	158	\$ 76,815,291	158	\$ 79,087,339
DRAINAGE DISTRICTS	19	\$ 343,298	19	\$ 376,741	19	\$ 612,532
ENTITIES INCLUDED IN COUNTY/CITY AUDIT			1		1	
FIRE DEPARTMENT RELIEF ASSOCIATIONS	88	\$ 1,252,407	88	\$ 1,794,838	88	\$ 1,304,108
FIRE SERVICE AREAS	30	\$ 4,653,931	30	\$ 5,778,737	30	\$ 6,402,168
HOSPITAL DISTRICTS	21	\$ 87,079,887	21	\$ 96,641,696	21	\$ 87,768,969
IRRIGATION DISTRICTS	54	\$ 28,917,951	54	\$ 31,167,823	54	\$ 32,791,746
MOSQUITO DISTRICTS	1	\$ 20,617	1	\$ 20,253	1	\$ 33,345
MULTIJURISDICTIONAL & OTHER DISTRICTS	13	\$ 64,778,967	13	\$ 71,008,659	13	\$ 74,006,105
MUNICIPAL HOUSING AUTHORITIES	11	\$ 58,578,051	11	\$ 43,307,971	11	\$ 50,789,501
OTHER COOPERATIVES	1	\$ 98,944	1	\$ 98,734	1	\$ 105,315
PARK AND RECREATION DISTRICTS	11	\$ 3,979,043	11	\$ 4,084,542	11	\$ 4,267,186
PARKING COMMISSIONS	1	\$ 3,039,261	1	\$ 3,197,157	1	\$ 3,225,563
PORT AUTHORITIES	10	\$ 18,646,713	10	\$ 11,789,602	10	\$ 12,260,815
REFUSE DISPOSAL DISTRICTS	5	\$ 2,846,728	5	\$ 2,946,302	5	\$ 3,346,006
REGIONAL WATER & WASTEWATER AUTHORITIES	4	\$ 27,525,304	4	\$ 43,580,763	4	\$ 50,003,158
RESORT DISTRICTS	3	\$ 18,937,865	3	\$ 22,643,115	3	\$ 23,673,240
RURAL FIRE DISTRICTS	179	\$ 74,615,843	180	\$ 82,001,682	180	\$ 92,605,527
TELEVISION DISTRICTS	43	\$ 784,421	43	\$ 854,603	43	\$ 1,004,684
URBAN RENEWAL AGENCIES & RELATED DIST	2	\$ 14,027,458	2	\$ 15,310,863	2	\$ 18,360,433
URBAN TRANSPORTATION DISTRICTS	5	\$ 32,579,811	5	\$ 23,785,593	5	\$ 27,666,878
Grand Total	813	\$ 669,087,819	819	\$ 714,609,877	819	\$ 761,277,925



SPD - SPECIAL CONSIDERATIONS

Special Purpose Districts are their own special breed of local governments.

- Vary greatly in purpose and activity: No two are exactly alike.
- Many are unable to hire qualified financial staff.
- Many are staffed by volunteers or part-time personnel.
- Some do not have software and track financial data by Excel or by hand.
- Often not well monitored or supported by the forming entity.
- Some use cash basis reporting and some use accrual.
- Some send DOA/LGSB the AFR in handwritten format, or in a QuickBooks report and ask to have the form completed on their behalf.
- The AFR is not always completed correctly. For example: 1) The County records column is often not completed. 2) State and Federal grant information is not populated. 3) Beginning cash doesn't equal the ending cash from the prior year report.



SPD - FUTURE TRANSPARENCY

- The annual financial reports are submitted and saved as PDF documents. This doesn't allow for DOA, local government entities, or the public to easily compare data between special purpose entities or fiscal years.
- The DOA Local Government Services Bureau (LGSB) is accumulating the AFR data submitted by SPDs for the fiscal years 2023 and 2024. This data will enable us to compare and understand more about the Special Purpose Districts.
- DOA LGSB is also considering the format and method of future transparency around the Special Purpose District reporting.



FORMS AND EDUCATIONAL RESOURCES

The **Local Government Services Bureau website** provides educational resources, forms, and a portal for submission of required reports.

<https://sfsd.mt.gov/LGSB/>

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AUDIT & FINANCIAL REVIEW RESOURCES

ACCOUNTING & ANNUAL FINANCIAL REPORT RESOURCES

TRAINING RESOURCES

SCHOOL DISTRICT RESOURCES

QUICK LINKS

- American Rescue Plan Act (ARPA)
- BARS Memo - COVID-19
- Claim for Local Government Noncompliance
- Important Dates - List of pertinent reporting dates

LAWS & REGULATIONS

- Current Laws & Regulations

DOA RESOURCES FOR LOCAL GOVERNMENTS

- Dept of Administration's Services to Local Govts
- MT SSA Section 218 Agreement Resources

COOPERATIVE PURCHASING

- Cooperative Purchasing Program

ORGANIZATIONS RESOURCES

- Local Government Organizations
- Professional Organizations
- State Agency Resources

STATUTORY FINANCIAL & BUDGETARY REPORTING REQUIREMENTS FOR LOCAL GOVERNMENT

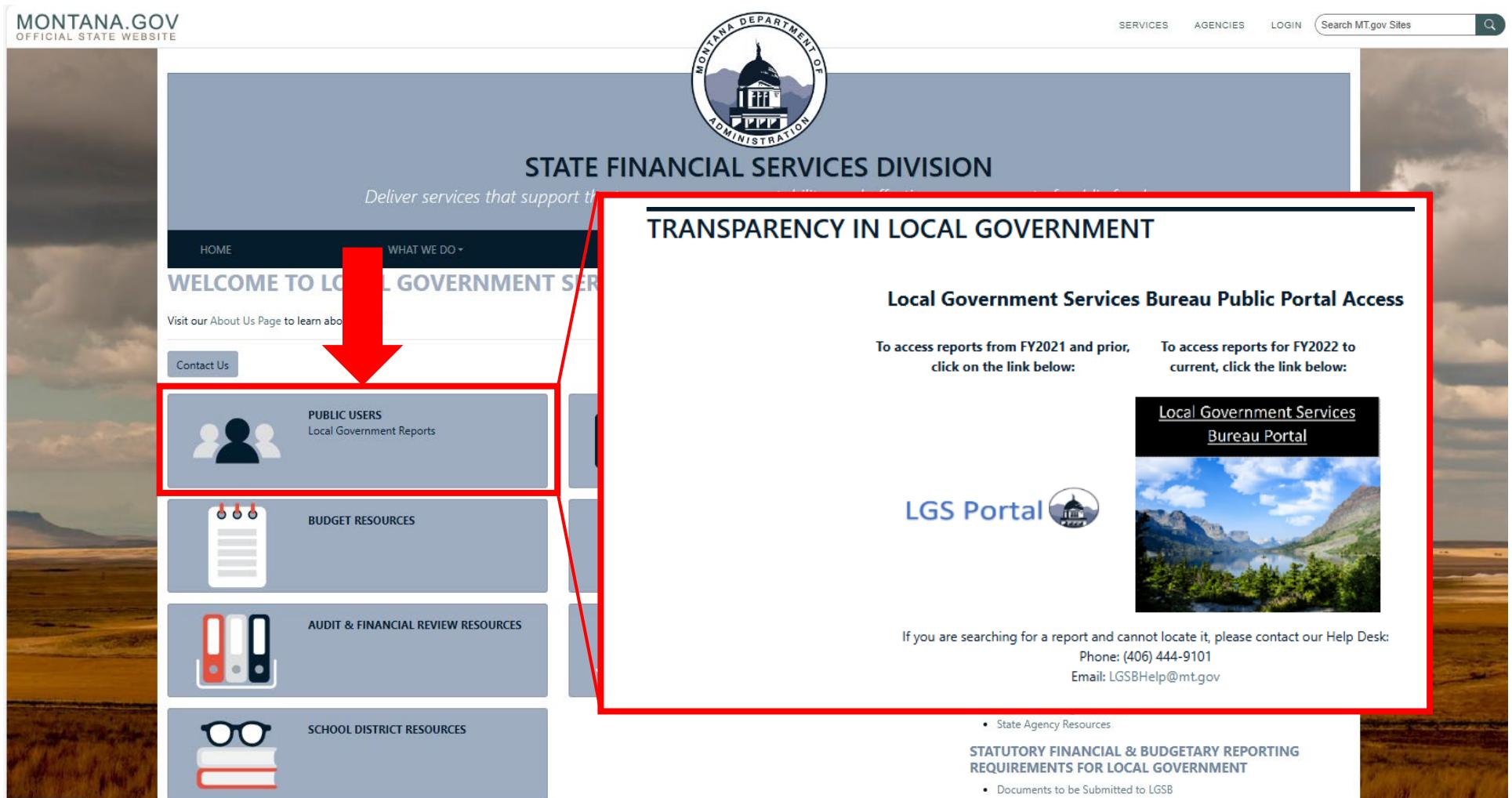
- Documents to be Submitted to LGSB

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PUBLIC REPORT VIEWING

DOA/LGSB provides public to access local government reports –

<https://sfsd.mt.gov/LGSB/index>



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STATE FINANCIAL SERVICES DIVISION
Deliver services that support the financial well-being of Montanans

TRANSPARENCY IN LOCAL GOVERNMENT

Local Government Services Bureau Public Portal Access

To access reports from FY2021 and prior, click on the link below:

To access reports for FY2022 to current, click the link below:

LGS Portal 

Local Government Services Bureau Portal 

If you are searching for a report and cannot locate it, please contact our Help Desk:
Phone: (406) 444-9101
Email: LGSBHelp@mt.gov

- State Agency Resources

STATUTORY FINANCIAL & BUDGETARY REPORTING REQUIREMENTS FOR LOCAL GOVERNMENT

- Documents to be Submitted to LGSB



Appendix A

SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Beaverhead County	17
CEMETERY DISTRICTS	5
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	2
RURAL FIRE DISTRICTS	4
Big Horn County	9
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
DRAINAGE DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
IRRIGATION DISTRICTS	2
PORT AUTHORITIES	1
Blaine County	13
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
IRRIGATION DISTRICTS	6
TELEVISION DISTRICTS	1

Broadwater County	6
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	1
RURAL FIRE DISTRICTS	1
TELEVISION DISTRICTS	1
Carbon County	24
CEMETERY DISTRICTS	8
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
RURAL FIRE DISTRICTS	9
TELEVISION DISTRICTS	1
Carter County	3
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
TELEVISION DISTRICTS	1

Cascade County	34
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	2
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	11
DRAINAGE DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
FIRE SERVICE AREAS	8
IRRIGATION DISTRICTS	1
MUNICIPAL HOUSING AUTHORITIES	1
RURAL FIRE DISTRICTS	3
URBAN TRANSPORTATION DISTRICTS	1
Chouteau County	18
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	2
COUNTY WATER AND SEWER DISTRICTS	4
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
HOSPITAL DISTRICTS	2
RURAL FIRE DISTRICTS	3



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Custer County	6
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
IRRIGATION DISTRICTS	2
MUNICIPAL HOUSING AUTHORITIES	1
RURAL FIRE DISTRICTS	1

Daniels County	5
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
RURAL FIRE DISTRICTS	1
TELEVISION DISTRICTS	1

Dawson County	5
CONSERVATION DISTRICTS	1
IRRIGATION DISTRICTS	1
RURAL FIRE DISTRICTS	2
URBAN TRANSPORTATION DISTRICTS	1

Deer Lodge County	5
FIRE SERVICE AREAS	1
MUNICIPAL HOUSING AUTHORITIES	1
RURAL FIRE DISTRICTS	3

Fallon County	10
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	2

Fergus County	16
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	4
PARK AND RECREATION DISTRICTS	1
RURAL FIRE DISTRICTS	8
TELEVISION DISTRICTS	1

Flathead County	50
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	2
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	22
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
FIRE SERVICE AREAS	1
MUNICIPAL HOUSING AUTHORITIES	1
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	16
TELEVISION DISTRICTS	1

Gallatin County	42
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	1
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	14
DRAINAGE DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
FIRE SERVICE AREAS	2
RESORT DISTRICTS	1
RURAL FIRE DISTRICTS	12
TELEVISION DISTRICTS	1
URBAN TRANSPORTATION DISTRICTS	1

Garfield County	3
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
TELEVISION DISTRICTS	1

Glacier County	6
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Golden Valley County	4
CEMETERY DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
Granite County	11
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
DRAINAGE DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
MULTIJURISDICTIONAL & OTHER DISTRICTS	2
RURAL FIRE DISTRICTS	1
TELEVISION DISTRICTS	2
Hill County	21
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	6
REFUSE DISPOSAL DISTRICTS	1
REGIONAL WATER & WASTEWATER AUTHORITIES	1
RURAL FIRE DISTRICTS	9
TELEVISION DISTRICTS	1

Jefferson County	15
CONSERVATION DISTRICTS	2
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
FIRE SERVICE AREAS	1
RURAL FIRE DISTRICTS	6
TELEVISION DISTRICTS	3
Judith Basin County	8
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
REGIONAL WATER & WASTEWATER AUTHORITIES	1
RURAL FIRE DISTRICTS	3
Lake County	35
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	11
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
FIRE SERVICE AREAS	1
IRRIGATION DISTRICTS	3
MULTIJURISDICTIONAL & OTHER DISTRICTS	3
MUNICIPAL HOUSING AUTHORITIES	1
PARK AND RECREATION DISTRICTS	1
RURAL FIRE DISTRICTS	9
TELEVISION DISTRICTS	1

Lewis & Clark County	32
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	2
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	9
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
FIRE SERVICE AREAS	4
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	1
MULTIJURISDICTIONAL & OTHER DISTRICTS	1
MUNICIPAL HOUSING AUTHORITIES	1
RURAL FIRE DISTRICTS	9

Liberty County	8
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	1



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Lincoln County	21
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
FIRE SERVICE AREAS	4
IRRIGATION DISTRICTS	1
MULTIJURISDICTIONAL & OTHER DISTRICTS	1
PARK AND RECREATION DISTRICTS	1
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	4
TELEVISION DISTRICTS	1
URBAN RENEWAL AGENCIES & RELATED DISTRICTS	1

McCone County	4
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
REGIONAL WATER & WASTEWATER AUTHORITY	1
TELEVISION DISTRICTS	1

Meagher County	9
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
FIRE SERVICE AREAS	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	3

Missoula County	34
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	2
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	10
FIRE SERVICE AREAS	2
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	4
MOSQUITO DISTRICTS	1
MULTIJURISDICTIONAL & OTHER DISTRICTS	1
MUNICIPAL HOUSING AUTHORITIES	1
PARKING COMMISSIONS	1
RURAL FIRE DISTRICTS	5
URBAN RENEWAL AGENCIES & RELATED DISTRICTS	1
URBAN TRANSPORTATION DISTRICTS	1

Mineral County	13
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
RESORT DISTRICTS	1
RURAL FIRE DISTRICTS	3
TELEVISION DISTRICTS	1

Musselshell County	7
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
TELEVISION DISTRICTS	1



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Park County	15
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	5
FIRE SERVICE AREAS	1
RESORT DISTRICTS	1
RURAL FIRE DISTRICTS	5
TELEVISION DISTRICTS	2
Petroleum County	4
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
IRRIGATION DISTRICTS	1
RURAL FIRE DISTRICTS	1
Phillips County	14
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
IRRIGATION DISTRICTS	3
TELEVISION DISTRICTS	1

Pondera County	11
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
PORT AUTHORITIES	1
REFUSE DISPOSAL DISTRICTS	1
RURAL FIRE DISTRICTS	1
TELEVISION DISTRICTS	1
Powder River County	5
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	1
Powell County	8
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
RURAL FIRE DISTRICTS	6

Prairie County	9
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	1
RURAL FIRE DISTRICTS	1
TELEVISION DISTRICTS	1
Ravalli County	35
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	4
DRAINAGE DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
IRRIGATION DISTRICTS	9
MULTIJURISDICTIONAL & OTHER DISTRICTS	3
PARK AND RECREATION DISTRICTS	2
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	10



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Richland County	17
AIRPORT AUTHORITIES	1
CEMETERY DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY HOUSING AUTHORITIES	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	5
RURAL FIRE DISTRICTS	2

Rosebud County	14
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
HOSPITAL DISTRICTS	1
IRRIGATION DISTRICTS	2
PARK AND RECREATION DISTRICTS	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	2

Silver Bow County	7
AIRPORT AUTHORITIES	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
MUNICIPAL HOUSING AUTHORITIES	1
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	1

Stillwater County	12
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
PARK AND RECREATION DISTRICTS	1
RURAL FIRE DISTRICTS	3

Sweet Grass County	2
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1

Sheridan County	16
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	3
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
HOSPITAL DISTRICTS	1
RURAL FIRE DISTRICTS	5



SPD-TYPE AND NUMBER BY COUNTY - AS OF FY2024

Teton County	12
BUSINESS IMPROVEMENT DISTRICTS	1
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	2
FIRE DEPARTMENT RELIEF ASSOCIATIONS	3
FIRE SERVICE AREAS	1
IRRIGATION DISTRICTS	2
PORT AUTHORITIES	1
REFUSE DISPOSAL DISTRICTS	1
Toole County	10
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	4
ENTITIES INCLUDED IN COUNTY/CITY AUI	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
OTHER COOPERATIVES	1
PORT AUTHORITIES	1
TELEVISION DISTRICTS	1
Treasure County	4
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
IRRIGATION DISTRICTS	2

Valley County	16
CEMETERY DISTRICTS	2
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	4
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
IRRIGATION DISTRICTS	1
MULTIJURISDICTIONAL & OTHER DISTRICTS	1
MUNICIPAL HOUSING AUTHORITIES	1
RURAL FIRE DISTRICTS	2
TELEVISION DISTRICTS	2
Wheatland County	5
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	2
TELEVISION DISTRICTS	1
Wibaux County	3
CONSERVATION DISTRICTS	1
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
RURAL FIRE DISTRICTS	1

Yellowstone County	39
AIRPORT AUTHORITIES	1
BUSINESS IMPROVEMENT DISTRICTS	2
CEMETERY DISTRICTS	3
CONSERVATION DISTRICTS	1
COUNTY WATER AND SEWER DISTRICTS	6
DRAINAGE DISTRICTS	9
FIRE DEPARTMENT RELIEF ASSOCIATIONS	1
FIRE SERVICE AREAS	3
IRRIGATION DISTRICTS	4
MULTIJURISDICTIONAL & OTHER DISTRICTS	1
MUNICIPAL HOUSING AUTHORITIES	1
PORT AUTHORITIES	1
RURAL FIRE DISTRICTS	5
URBAN TRANSPORTATION DISTRICTS	1



STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District
0

Accounting**Method:**

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County records	All other Entity accounts	Total
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(held by County for District) (checking, saving, CD's, etc.)

BARS ACCT #

(1)	101000	Cash Balance at Beginning of Fiscal year	\$ -
This amount should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Restatement/Prior Period Adjustment on line 19			
		Cash Receipts	
(2)	31XXXX to 363XXX	Taxes/Assessments (obtained from County Treasurer's reports)	\$ -
(3)	32XXXX	Licenses and Permits (Fees charged for licenses or permits)	\$ -
		Intergovernmental Revenue by Source	
(4)	33XXXX	Federal: (List all Federal grants and shared revenues received from Federal or State agencies)	\$ -
			\$ -
			\$ -
(5)	334XXXX to 335XXX	State: (List all State grants and shared revenues received from State agencies)	\$ -
			\$ -
			\$ -
(6)	337XXX	Other local revenues, donations and grants: (List)	\$ -
			\$ -
(7)	34XXXX	Charges for Services (Fees your entity charges for services)	\$ -
(8)	36XXXX to 382XXX	Miscellaneous Revenues (Other revenues not identified above, including sale of assets and insurance recoveries)	\$ -
			\$ -
			\$ -
(9)	37XXXX	Interest, Royalty, &Investment Earnings, Gain/(Loss) on Sale of investments	\$ -
(10)	Total Cash Receipts (Total Lines 2 through 9)		\$ -
(11)	4XXXXX	Cash Disbursements	\$ -
(12)	900-999	Current Expenditures	\$ -
(13)	600-699	Capital Outlay (Any capital asset purchased)	\$ -
		Debt Service (Principal and Interest paid)	\$ -
(14)	Total Cash Disbursements (Total Lines 11 thru 13)		\$ -
	Other Cash Activity Not Considered Receipts or Disbursements:		
(15)	381XXX	Proceeds of Long-Term Debt	\$ -

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District
0

(16)	383XXX	Transfers in (Money transferred in from another fund of the entity)			\$	-
(17)	521XXX	Transfers out (Money transferred out to another fund of the entity) Enter as negative			\$	-
(18)	Total Other	(Total Lines 15 through 17)	\$	-	\$	-

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
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(19) *Prior Period Adjustment _____ \$ -

(19) ***Description of Restatement/Prior Period Adjustments*** * Line 20 must equal Line 1(f) below
Report any differences as a restatement on Line 19 and please provide explanation below:

Schedule of Assets and Liabilities

Assets

(1a) 101XXX **Cash and Investments Held by the County Treasurer**

(1b) 101XXX to **Cash and Investments.** (Checking accounts, savings accounts, CD's, money market accounts, investments, etc.)

(1c) **Petty Cash on Hand** _____

(1d) Add outstanding deposits _____

(1e) Subtract outstanding checks (enter as a negative) _____

(1f) **Total of all Cash/Investments Reported (* should total Page 2; Line 20):** **\$ -**

(2) 18XXXX to 18XXXX Capital Assets- Attach Listing or type in space below. This list should include description and cost or value of the asset. Inventory listings for insurance purposes are acceptable. If no capital assets, please put "0" on the line below.

Description

Land: _____

Buildings:

Improvements:

Vehicles: _____

Machinery/Equipment: _____

Other: _____

Allowance for Depreciation (enter as a negative)

Liabilities **Total Capital Assets:** \$ -

(3) 23XXXX to _____
239XXX **All Long-Term Debt Payable** (debts, bonds, notes, contracts, capital leases, etc.)

List below (attach separate list if necessary)

Purpose of Debt Financial Institution Outstanding Balance

Total Long-Term Debt: **\$** -

STATE OF MONTANA
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ANNUAL FINANCIAL REPORT
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(4)

ALL DEBT PROCEEDS RECEIVED IN THIS FISCAL YEAR (NOT GRANTS)

During the above fiscal year, did your local government entity receive any proceeds from debt, revenue bonds, notes, contracts or capital leases? If "Yes", what was the name of the program or source from which you received the debt and the amount of the debt proceeds received?

<u>Description (From/Source)</u>	<u>Amount</u>
	\$ -

(5)

FEDERAL EXPENDITURES

During the fiscal year, how much in total did your local government expend in federal awards (federal grants and loans expended?)

<u>Description (From/Source)</u>	<u>Amount</u>
	\$ -

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District

Fiscal Year End:	00/00/000	
Entity #	000000	
Entity Type:		
Entity County:		
Entity Name		
Address		
City	MT	State
	Zip	

Name Correction:	
Address Correction:	

Purpose of SPD: _____

How the SPD was Formed: _____ Entity Governing Body: _____

The annual financial report must be completed and submitted **within 6 months of your fiscal year end**. If your year end is June 30th, the report is due by December 31st. **Please NOTE:** A monetary penalty may be assessed if the report is not submitted by due date.

ENTITY CONTACT INFORMATION-REQUIRED

Name:	E-mail:
Title:	Phone#

CERTIFICATION: I hereby certify that the information provided in this report is true and correct to the best of my knowledge.

Board Member :	Date:
Type or Sign name.	
Title:	00/00/00

DETERMINATION OF FILING FEE

To determine whether your local government has to pay a filing fee, and if so, the amount of the fee, please complete the following steps:

1. Determine the Total Receipts: Page 3 Line (10) Line A: \$ _____ -
2. If the amount on Line A is \$1,000,000 or less, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If the amount on Line A is greater than \$1,000,000, a formula will determine your filing fee from the fee schedule below and place that amount on Line B. If a filing fee is calculated on Line B, your local government entity will be required to have an audit.

Line B: \$ _____ 0

If Line B is greater than \$0, please include a check or warrant made payable to "State Treasurer" in the

Part II - Determination of audit requirements with no filing fee

To the amount on line A, add debt proceeds from page 4, line 14, that your Entity received from a Federal, State, or local Agency. If the resulting amount is more than \$1,000,000, you will be required to have an Audit. This does not include funds used only to refinance prior debt.

Line A	\$	-
Debt Proceeds -AFR, Line 15	\$	-
Total	\$	-

Audit Required: NO

If the Total is greater than \$1,000,000, you will need to have an audit, even though you will pay no filing fee.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts or inflows of resources of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt not received from state or federal sources.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$1,000,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

SUBMIT TO THE DEPARTMENT OF ADMINISTRATION - LGS in one of the following ways:**1) Upload through the Portal:** <http://sfsd.mt.gov/LGSB/LGSPortal>**2) Email to:** LGSPortalRegistration@mt.gov**3) Standard Mail:****Montana Department of Administration****Local Government Services**

Mitchell Building - Room 255
 PO Box 200547
 Helena, MT 59620-0547

* Please make payment to Local Government Services.
 * Filing fee form must be attached to all reports.
 * Filing fee form must be included with payment.

For other forms or information: Please see our website at: <https://sfsd.mt.gov/LGSB/>
 Questions may be directed to our office at: (406)-444-9101 or LGSPortalRegistration@mt.gov

Alternative Report Formats:

You may submit computer-generated reports (such as a Balance Sheet and a Profit & Loss or Income Statement; or an audit) as long as similar information is provided. A filing fee form must be included with your computer generated reports.

Local Government Annual Filing Fee Schedule

Annual Resources	Annual Resources	Filing
Exceeds:	Equal to or Less Than	Fee
\$0	\$1,000,000	\$0
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

APPENDIX C

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
FIRE DEPARTMENT RELIEF ASSOCIATION

Fiscal Year End:	00/00/0000	
Entity #:	000000	
Entity Name		
Address		
City	State	Zip

Name Correction:		
Address Correction:		

Fire Department Relief Association Date Incorporated:

00/00/0000

SUBMIT TO THE DEPARTMENT OF ADMINISTRATION AND THE MONTANA STATE AUDITOR

The annual financial report must be completed and submitted within 6 months of your fiscal year end. If your year end is June 30th, the report is due by December 31st. Please note: a monetary penalty may be assessed if the report is not submitted by the due date.

DEPARTMENT OF ADMINISTRATION/LOCAL GOVT SERVICES:

Upload through the Portal: <http://sfsd.mt.gov/LGSB/LGSPortal>
or Email to: LGSPortalRegistration@mt.gov
or send by Standard Mail:

AND

MONTANA STATE AUDITOR:

Questions: Call 406-444-2040
Email to: SAOCSDFiscal@mt.gov
or send by Standard Mail:

Montana Department of Administration
Local Government Services
Mitchell Building - Room 255
PO Box 200547
Helena, MT 59620-0547

Montana State Auditor
840 Helena Av.
Helena, MT 59601

For other forms or information, please see our website at: <https://sfsd.mt.gov/LGSB/index>
Questions may be directed to our office at: (406)-444-9101 or LGSPortalRegistration@mt.gov

Alternative Report Formats: You may submit computer-generated reports (such as a Balance Sheet and a Profit and Loss or Income Statement or an audit) as long as similar information is provided.

NOTE: Page 1 (this page) must be attached to all reports and no matter the format, the report is due within 6 months of your fiscal year-end.

ENTITY CONTACT INFORMATION-REQUIRED

Name: _____

E-mail: _____

Title: _____

Phone: _____

CERTIFICATION: I hereby certify that the information provided in this report is true and correct to the best of my knowledge.

Board Member: _____

Type or sign name

Date: _____

00/00/00

Title: _____

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
FIRE DEPARTMENT RELIEF ASSOCIATION

0

Accounting
Method

BARS
Account #

(1) 101000 **Cash Balance at Beginning of Fiscal year:** should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Restatement or Prior Period Adjustment on line 9. \$ -

Cash Receipts

(2) 31XXXX/ 363XXX **Taxes/Assessments** _____

Intergovernmental Revenues

33505X Payment from State Auditor's Office (Insurance Apportionment) _____

33XXXX Other (Describe) _____

Other (Describe) _____

Miscellaneous Revenues

366XXX Employee's Contributions _____

Donations, Gifts and Bequests _____

Other (Describe) _____

(5) 37XXXX Interest, Royalty, and Investment Earnings (also Gain/(Loss) on Sale of investments) _____

Total Cash Receipts (Total Lines 2 through 5) \$ -**Cash Disbursements**

(a) 5106XX Service Pensions _____

(b) 5106XX Disability Pensions _____

(c) Injury Allowance _____

(d) Sickness Allowance _____

(e) Funeral Expenses _____

(f) 5106XX Pension to Surviving Spouses and Children _____

(g) 5103XX Return of Employee Contributions _____

(h) 410530 Audit Fee _____

(i) Bond and Insurance Premiums _____

(j) 5103XX Other (Describe) _____

Total Cash Disbursements (Total Lines 7a through 7j) \$ -***Restatements/Prior Period Adjustments (if negative enter as a minus)** _____

(10) **Cash Balance at End of Fiscal Year:** \$ -
(line 1 + Line 6 - Line 8 +/- Line 9)

*Description of Restatements/Prior Period Adjustments entered on Line 9

(11) 101XXX **Cash and Investments Held by the City/Town** _____
 (12) 101XXX/ 105XXX **Cash and Investments** (Checking accounts, savings accounts, CD's, money market accounts, investments, etc.) _____
 (13) Add outstanding deposits _____
 (14) Subtract outstanding checks (enter as a negative) _____
 (15) **Total of all Cash/Investments Reported:** \$ -

Balance Check: Difference between cash listed on line (10) minus line (15):
 (Must be \$0; if not, the report is not in balance and may not be accepted.)

0.00

If there are any other assets or liabilities, please list on separate sheet of paper and attach to this report.