

# Cascade County, Montana



## Comprehensive Annual Financial Report

FISCAL YEAR 2003

JULY 1, 2002 – JUNE 30, 2003

**CASCADE COUNTY, MONTANA**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2003**

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INTRODUCTORY  
SECTION



*100 YEARS of SERVICE*



# CASCADE COUNTY

BOARD OF COMMISSIONERS  
325 2nd Avenue North  
Great Falls, MT 59401  
Tel. (406) 454-6810  
Fax: (406) 454-6945  
commission@co.cascade.mt.us  
www.co.cascade.mt.us

December 5, 2003

To the Board of County Commissioners and Citizens of Cascade County, Montana:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and within one year the financial statements audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Cascade County for the fiscal year ended June 30, 2003.

This report consists of management's representations concerning the finances of Cascade County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Cascade County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Cascade County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Cascade County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Junkermier, Clark, Campanella, Stevens, P.C. (JCCS), a firm of licensed certified public accountants have audited Cascade County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Cascade County for the fiscal year ended June 30, 2003, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Cascade County's financial statements for the fiscal year ended June 30, 2003, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Cascade County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Part IV of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Cascade County's MD&A can be found immediately following the independent auditor's report.

## **Profile of the Government**

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in Central Montana. The estimated population is 79,389. The County is governed by a board of three County Commissioners elected by the voters of the County.

Cascade County has all the normal powers afforded to Montana counties under the Montana Code Annotated. Namely, it is a body politic and corporate. Its powers include the power to sue and to be sued, to purchase and hold lands within the county limits, to purchase and hold personal property as may be necessary, to serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. As such, they supervise the conduct of all County offices and see that they faithfully perform their duties. Other officials elected by the voters of the County under the supervision of the County Commission are the County Attorney, County Treasurer/Superintendent of Schools, County Clerk and Recorder/Auditor/Assessor, Sheriff/Coroner, two Justices of the Peace, Clerk of District Court, County Public Administrator, and the County Surveyor. The Board of County Commissioners is responsible for the management of the County, its property, and its finances.

Cascade County provides a full range of services, including public safety; public works; public health/ social and economic services; culture and recreation; housing and community development; and conservation of natural resources. Solid Waste sanitation services are provided through an enterprise fund.

The annual budget serves as the foundation for Cascade County's financial planning and control. All agencies of Cascade County are required to submit requests for appropriation to the government's Chief Financial Officer on or before June 10<sup>th</sup>. The government's Chief Financial Officer uses these requests as the starting point for developing a proposed budget. The government's Chief Financial Officer then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by the later of the second Monday of August or 45 days from the receipt of the certified taxable values. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., sheriff). Department heads may make transfers of appropriations within a department. Transfers of appropriations between departments, however, require the special approval of the governing commission. Budget-to-Actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, Public Safety Fund and Sun Prairie Village Debt Service Fund, these comparisons are presented starting on page 24 as part of the basic financial statements for the governmental funds. For governmental funds, other than the General Fund, Public Safety Fund, and Sun Prairie Village Debt Service Fund, with appropriated annual budgets, these comparisons are presented in the government's fund subsection of this report, which starts on page 51.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Cascade County operates.

**Local economy.** Cascade County's economy continues to rely chiefly upon the following industries: government and government enterprises (Malmstrom AFB), the services industry, retail trade industry, and agriculture. All of these industries remained relatively constant in fiscal year 2003 and are expected to do the same in fiscal year 2004.

According to the University of Montana Bureau of Business and Economic Research, slow growth in Cascade County reflects conditions in the trade and services industries. Great Falls serves as a trade and service center for North Central Montana, the region most dependent upon agriculture.

Malmstrom AFB is the largest employer in Cascade County with 4,081 employees. Malmstrom AFB is a major contributor to the local areas retail and services industries.

In summary, Cascade County's economy continued its slow growth in fiscal year 2003. Despite this slow growth, Cascade County continues to rank with the other major urban areas, among the highest in the state.

### **Long-term financial planning**

The County hired a management firm to take over the management of the Montana Expo Park. Prior to January 1, 2003 the City of Great Falls managed the Expo Park. The County set up a capital improvement fund that is mainly funded by capital improvement charges imposed on users of the facility. This will help ensure that necessary improvements at the facility will be will have available financing. The contract with the management company requires \$50,000 of funding for capital improvements during the fiscal year ending June 30, 2004. The following two fiscal years requires funding between \$50,000 and \$250,000 depending on the subsidy required for operations of the Expo Park.

### **Cash management policies and practices**

Generally, cash resources of the individual funds are combined to form a pool of cash and investments that is managed by the County Treasurer. Investments consist primarily of a repurchase agreement, and State of Montana short-term investment pool. Investments are carried at fair value in all funds. Investment income earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average balance of cash and investments of each fund.

### **Risk Management.**

In September 2003 the current risk manager for the County retired. The County decided to consolidate this position with the duties assigned mainly to the Human Resource and Civil Attorney departments.

### **Pension and other post employment benefits.**

The County participates in two cost-sharing, multiple-employer retirement benefit plans (PERS and SRS). Both plans are administered by the State of Montana. The State has indicated that employer contribution for the PERS plan may increase by 30%. This determination will be made during the next legislative session.

**Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cascade County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2002. This was the second consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and the County Commission for their unfailing support for maintaining the highest standards of professionalism in the management of Cascade County's finances.

Respectfully submitted,

*Randall R. Hand*

Randall R. Hand

Finance Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cascade County,  
Montana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

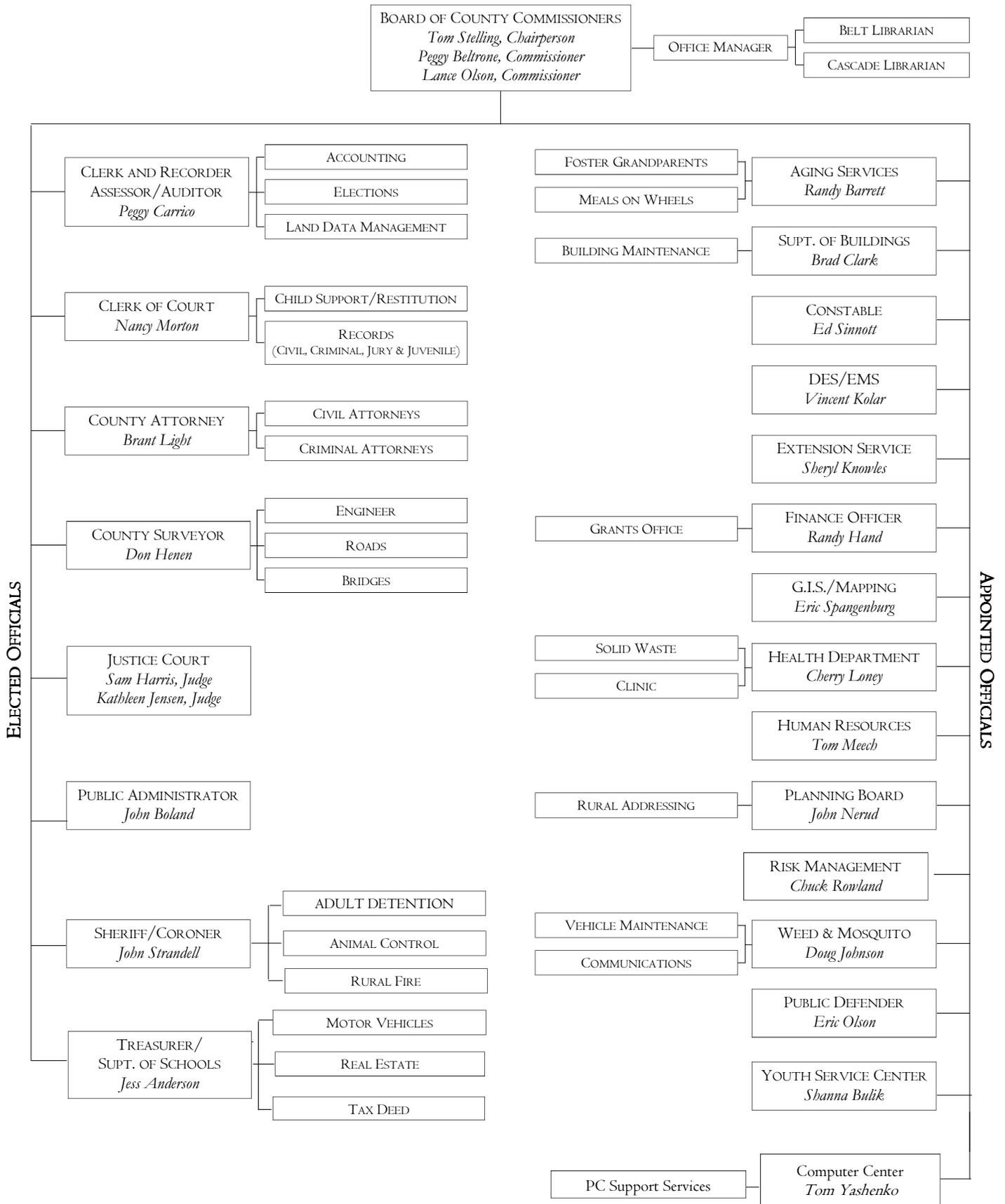


President

Executive Director

# Cascade County Organizational Structure

## June 30, 2003



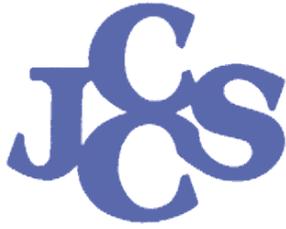
**CASCADE COUNTY, MONTANA  
ELECTED OFFICIALS  
For the Fiscal Year Ended June 30, 2003**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Thomas Stelling	December 31, 2004
Commissioner	Peggy Beltrone	December 31, 2006
Commissioner	Lance Olson	December 31, 2008
Attorney	Brant Light	December 31, 2006
Clerk and Recorder/Auditor/Assessor	Peggy Carrico	December 31, 2006
Clerk of District Court	Nancy Morton	December 31, 2004
Justice of the Peace	Sam Harris	December 31, 2006
Justice of the Peace	Kathleen Jensen	December 31, 2006
Public Administrator	John Boland	December 31, 2006
Sheriff/Coroner	John Strandell	December 31, 2006
Treasurer/School Superintendent	Jess Anderson	December 31, 2006
Surveyor	Don Henen	December 31, 2006

**FINANCIAL  
SECTION**



*100 YEARS of SERVICE*



**Junkermier · Clark  
Campanella · Stevens · P.C.**

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Great Falls, MT 59403  
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Certified Public Accountants and Business Advisors

**County Commissioners  
Cascade County, Montana  
Great Falls, Montana**

**INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana, as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and each Major Special Revenue Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of June 30, 2003.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2003, on our consideration of Cascade County, Montana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 11 through 18, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

**County Commissioners  
Cascade County  
Great Falls, Montana**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cascade County, Montana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

***Junkermier, Clark, Campanella, Stevens, P.C.***

Great Falls, Montana  
November 13, 2003

# Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2003

As management of Cascade County, a political subdivision of the State of Montana, we offer readers of the Cascade County's financial statements this narrative overview and analysis of the financial activities of Cascade County for the fiscal year ended June 30, 2003. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-5 of this report. A prior year comparative analysis will be provided in future years when the information is available.

## Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$34,692,043 (*net assets*). Of this amount, \$12,292,012 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$161,877.
- As of the close of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$25,118,056, a decrease of \$9,162,748 in comparison with the prior year. Approximately forty-eight percent of this total amount, \$12,059,887, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,445,623 or 41% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$725,028 (4.4%) during the current fiscal year.

## Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Cascade County's basic financial statements. Cascade County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Cascade County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Cascade County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Cascade County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of Cascade County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Cascade County include general government, public safety, public works, public health, social and economic services, culture and recreation, housing and community development, conservation of natural resources, miscellaneous and interest on long-term debt. The business-type activities of Cascade County include a Solid Waste Disposal Fund and Montana Expo Park (fairgrounds).

The government-wide financial statements can be found on pages 19-20 of this report.

**Fund financial statements** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cascade County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Cascade County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2003**

Cascade County maintains 114 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Safety Fund (special revenue) and Sun Prairie Village Fund (debt service) which are considered to be major funds. Data from the other 111 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Cascade County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for all governmental funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 21-25 of this report.

**Proprietary funds** Cascade County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Cascade County uses enterprise funds to account for its Solid Waste Disposal Services and the operations of the Montana Expo Park. *Internal service funds* are an accounting device used to accumulate and allocate costs internally throughout Cascade County's various functions. Cascade County uses internal service funds to account for its cost of gasoline, risk management, vehicles and communication maintenance, and self insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 26-28 of this report.

**Fiduciary funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Cascade County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

**Notes to the financial statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-49 of this report.

**Other information** Major Debt Service Budget to Actual, combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds and internal service funds can be found on pages 50-198 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$34,692,043 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (62 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Cascade County, Montana  
Management's Discussion and Analysis  
For the Year Ended June 30, 2003**

**CASCADE COUNTY'S NET ASSETS**

	Governmental Activities	Business-type Activities	Total
	<u>2003</u>	<u>2003</u>	<u>2003</u>
Current and Other Assets	\$ 17,165,991	\$ 726,052	\$ 17,892,043
Capital Assets	<u>26,363,667</u>	<u>9,683,666</u>	<u>36,047,333</u>
Total Assets	<u>43,529,658</u>	<u>10,409,718</u>	<u>53,939,376</u>
Long-term Liabilities Outstanding	16,705,221	492,936	17,198,157
Other Liabilities	<u>1,706,381</u>	<u>342,795</u>	<u>2,049,176</u>
Total Liabilities	<u>18,411,602</u>	<u>835,731</u>	<u>19,247,333</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	12,362,924	9,182,747	21,545,671
Restricted	695,245	159,115	854,360
Unrestricted	<u>12,059,887</u>	<u>232,125</u>	<u>12,292,012</u>
Total Net Assets	<u>\$ 25,118,056</u>	<u>\$ 9,573,987</u>	<u>\$ 34,692,043</u>

An additional portion of Cascade County's net assets (2.5 percent) represents resources that are subject to internal restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$12,292,012) may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Cascade County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

The County reassumed the operations of the Montana Expo Park in fiscal year 02/03 and was required to transfer \$9,400,238 worth of assets from governmental activities (general fixed asset account group) to the Montana Expo Park enterprise fund (business-like activities).

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2003**

**CASCADE COUNTY'S CHANGES IN NET ASSETS**

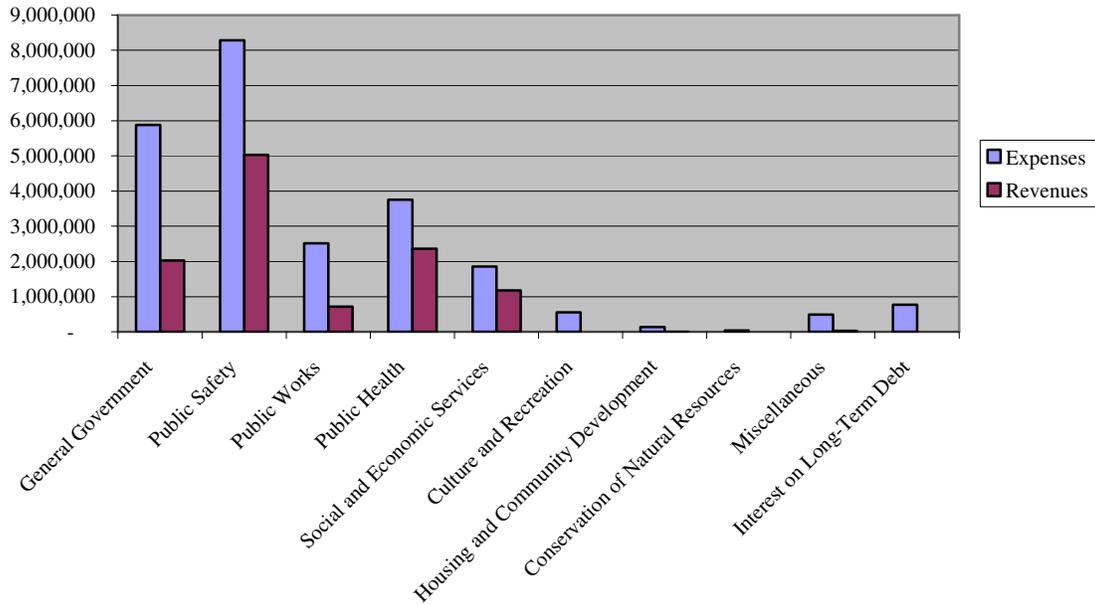
	Governmental Activities	Business-Type Activities	Total
	2003	2003	2003
Revenues:			
Program Revenues:			
Charges for Services	\$ 8,223,786	\$ 864,768	\$ 9,088,554
Operating Grants and Contributions	3,065,373	-	3,065,373
Capital Grants and Contributions	59,776	-	59,776
General Revenues:			
Property Taxes	12,485,133	-	12,485,133
Other	1,261,811	2,829	1,264,640
Total Revenues	<u>25,095,879</u>	<u>867,597</u>	<u>25,963,476</u>
Expenses:			
General Government	5,829,730	-	5,829,730
Public Safety	8,263,448	-	8,263,448
Public works	2,660,177	-	2,660,177
Public health	3,718,394	-	3,718,394
Social and economic services	1,851,928	-	1,851,928
Culture and recreation	554,713	-	554,713
Housing and community development	133,284	-	133,284
Conservation of natural resources	41,889	-	41,889
Miscellaneous	491,234	-	491,234
Interest on long-term debt	774,017	-	774,017
Solid Waste	-	541,975	541,975
Montana Expo Park	-	1,264,564	1,264,564
Total Expenses	<u>24,318,814</u>	<u>1,806,539</u>	<u>26,125,353</u>
Increase in Net Assets Before Transfers	777,065	(938,942)	(161,877)
Transfers	(9,939,813)	9,939,813	-
Increase (decrease) in Net Assets	(9,162,748)	9,000,871	(161,877)
Net Assets beginning of year	<u>34,280,804</u>	<u>573,116</u>	<u>34,853,920</u>
Net Assets end of year	<u>\$ 25,118,056</u>	<u>\$ 9,573,987</u>	<u>\$ 34,692,043</u>

**Governmental activities** Governmental activities increased Cascade County's net assets by \$777,065, before transfers, thereby reducing the overall reduction in net assets. Key elements of this increase are as follows:

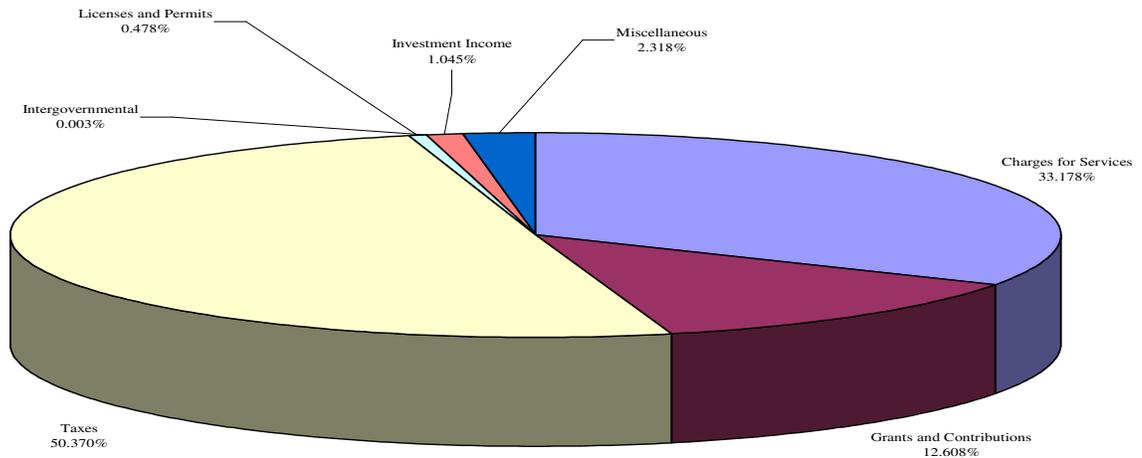
- During November 2002 PP&L (a major taxpayer) protested 85% (\$1,115,679) of their taxes. The County Commissioners asked elected officials and department heads to only make necessary expenditures. This task was accomplished by most departments. The County Commissioners requested that transfers to Capital Projects funds be held off to be able to utilize this money for operations in the upcoming year. This was an approximate savings of \$440,000.

# Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2003

## Expense and Program Revenues – Governmental Activities



## Revenues by Source – Governmental Activities



For the most part, increases in expenses closely paralleled inflation and growth in the demand for services.

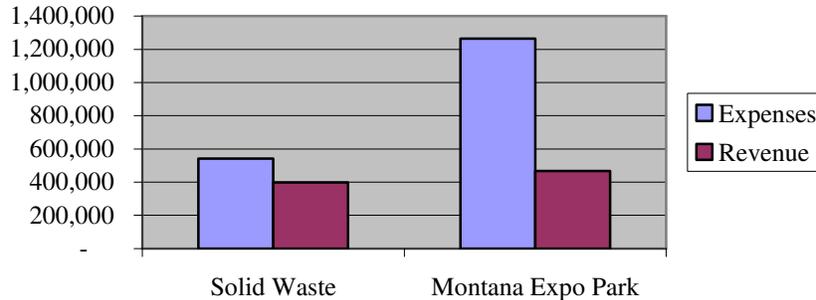
**Business-type activities** decreased Cascade County's net assets by \$938,942, before transfers. Key elements of this decrease are as follows:

- The County reassumed the operations of Montana Expo Park, on January 1, 2003. This operation is supported by two mill levies which are special revenue funds. These are then transferred into the Montana Expo Park Fund. In addition, the General fund also supports the facilities. The total of these transfers were \$563,041.
- The County adopted a policy transferring fees collected for capital improvements at the Montana Expo Park into a Capital Projects Fund. The total transfer made was \$23,466.
- Special assessments for the Solid Waste Fund were \$89,336 less than the prior year.

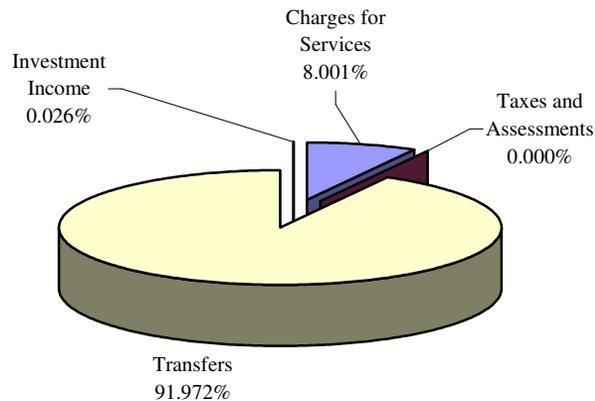
## Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2003

- The Montana Expo Park, received a transfer of \$9,400,238 of fixed assets from governmental activities. Prior to reassuming management responsibility of the Expo Park these assets were listed in the General Fixed Asset Account Group. The depreciation of these assets was \$453,575 for the year.

### Expense and Program Revenues – Business-type Activities



### Revenues by Source – Business-type Activities



### Financial Analysis of the County's Funds

As noted earlier, Cascade County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** The focus of Cascade County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Cascade County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$12,218,117, a decrease of \$1,158,496 in comparison with the prior year. Approximately 94 percent of this total amount (\$11,542,381) constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to pay debt service (\$660,779), and 2) replacement of the County computer system (\$14,957).

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,445,623. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 41 percent of total general fund expenditures.

The general fund's fund balance was reduced by \$457,163 during the current fiscal year. Key factors in this decrease are as follows:

- The County transferred \$216,000 from the General Fund to the Montana Expo Park to cover startup cost.

**Cascade County, Montana  
Management's Discussion and Analysis  
For the Year Ended June 30, 2003**

- A major taxpayer (PPL) protested 85% of their taxes due to the County. This reduced tax revenue in the General Fund by \$181,863.

The fund balance of the Public Safety Fund grew by \$418,818. Key factors in this increase are as follows:

- Charges for housing federal and state inmates increased by \$295,408.
- The General fund transferred an additional \$428,054 to Public Safety.
- A major taxpayer (PPL) protested 85% of their taxes due to the County. This reduced tax revenue in the Public Safety Fund by \$125,144.

The fund balance of the Sun Prairie Village Fund modestly grew by \$717.

**Proprietary funds** Cascade County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Solid Waste Disposal at the end of the year amounted to \$272,587. The total decrease in net assets was \$141,414. Other factors concerning the finances of this fund have already been addressed in the discussion of Cascade County's business-type activities.

Unrestricted net assets of the Montana Expo Park at the end of the year amounted to \$9,142,285. The total increase in net assets was \$9,142,285. The main increase in net assets was the transfer of fixed assets into the fund from the general fixed asset account group. Other factors concerning the finances of this fund have already been addressed in the discussion of Cascade County, Montana's business-type activities.

**General Fund Budgetary Highlights**

There was no difference between the original budget and the final amended budget except for line item budget authority transfers.

**Capital Asset and Debt Administration**

**Capital Assets** Cascade County's investment in capital assets for its governmental and business type activities as of June 30, 2003, amounts to \$36,047,325 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges.

Major capital asset events during the current fiscal year included the following:

- The County transferred \$9,400,238 (net of accumulated depreciation) of fixed assets from governmental activities to business-like activities.
- The County started a remodel project to the courthouse. This project added two new judge's chambers, a secretarial/receptionist area for the two judges, a new courtroom. The County had invested \$778,507 in this project at June 30, 2003.
- The County purchased and remodeled new office space to house the Clerk and Recorder and Treasurer departments and expand the County Attorney's office space. The County also completed the remodel of this new office space. The County invested \$440,648 in purchasing the office space and \$105,839 in remodeling the office space.

**CASCADE COUNTY'S CAPITAL ASSETS  
(net of depreciation)**

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
Land	\$ 176,120	\$ 84,681	\$ 260,801
Land Easements	3,198,284	-	3,198,284
Construction in Progress	778,507		778,507
Buildings	17,080,041	6,778,219	23,858,260
Improvements Other Than Buildings	77,140	2,559,190	2,636,330
Machinery and Equipment	2,401,251	261,576	2,662,827
Infrastructure	2,652,324	-	2,652,324
<b>Total</b>	<b>\$ 26,363,667</b>	<b>\$ 9,683,666</b>	<b>\$ 36,047,333</b>

Additional information on Cascade County's capital assets can be found in note IV.E on pages 40-41 of this report.

**Long-term Debt** At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$13,774,157. Of this amount, \$12,600,000 comprises debt backed by the full faith and credit of the County and \$1,174,157 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. In addition, the County had \$1,005,828 in loans; \$1,609,347 in compensated absences and \$1,053,614 in capital leases.

**Cascade County, Montana  
Management's Discussion and Analysis  
For the Year Ended June 30, 2003**

**CASCADE COUNTY OUTSTANDING DEBT**  
General Obligation and Rural Special Improvement District Bonds

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
General Obligation Bonds	\$ 12,600,000	\$ -	\$ 12,600,000
Special Assessment Debt with Governmental Commitment	1,174,157	-	1,174,157
Total	\$ 13,774,157	\$ -	\$ 13,774,157

Cascade County's total debt was reduced by \$612,014 (3.4 percent) during the current fiscal year.

Cascade County is not rated on its general obligation debt.

State statutes limit the amount of County indebtedness to 1.4% of the total assessed taxable value. The current debt limitation for Cascade County is \$41,789,049, which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note IV.G on pages 41-44 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Cascade County is currently 4.5 percent, which is an increase from a rate of 4.3 percent a year ago. This compares favorably to the state's average unemployment rate of 4.3 percent and the national average of 6.5 percent.
- Inflationary trends in the region compare favorably to national indices.
- Cascade County received tax protest from PP&L and Qwest (a major utility company) in the fiscal year ending June 30, 2003, for the amount of \$1,115,679 or 85% of the taxes billed. In fiscal year ending June 30, 2004, PP&L and Qwest have protested taxes for the first half in the amount of \$459,682. The County expects the same amount protested for the second half of the fiscal year.

All of these factors were considered in preparing Cascade County's budget for the 2004 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$2,445,623. Cascade County has appropriated \$593,356 of this amount for spending in the 2004 fiscal year budget. It is intended that this use of available fund balance will allow the County to provide current level of services during the 2004 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of Cascade County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of County Commissioners, 325 2<sup>nd</sup> Ave. N., Great Falls, MT 59401, or 406-454-6810.

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF NET ASSETS**  
**June 30, 2003**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 13,563,348	\$ 210,330	\$ 13,773,678
Taxes and assessments receivable	3,515,831	102,776	3,618,607
Allowance for protested taxes	(1,340,865)	-	(1,340,865)
Inventory	-	11,070	11,070
Other receivables	1,174,041	199,140	1,373,181
Prepaid expenses	3,366	43,621	46,987
Due from other funds	17,139	-	17,139
Deferred Charges	198,665	-	198,665
Restricted cash and cash equivalents	34,466	159,115	193,581
Capital assets (net of accumulated depreciation)			
Land	176,120	84,681	260,801
Land Easements	3,198,284	-	3,198,284
Construction in progress	778,507	-	778,507
Buildings	17,080,041	6,778,219	23,858,260
Improvement other than buildings	77,140	2,559,190	2,636,330
Machinery and equipment	2,401,251	261,576	2,662,827
Infrastructure	2,652,324	-	2,652,324
Total Assets	<u>43,529,658</u>	<u>10,409,718</u>	<u>53,939,376</u>
<b>LIABILITIES</b>			
Short-term payables	1,469,575	109,135	1,578,710
Deferred revenue	-	182,725	182,725
Current portion of long term debt	236,806	50,935	287,741
General obligation bonds	12,600,000	-	12,600,000
Special assessment debt	1,172,038	-	1,172,038
Loans	441,141	449,984	891,125
Compensated absences payable	1,559,298	42,952	1,602,250
Capital lease obligations	932,744	-	932,744
Total Liabilities	<u>18,411,602</u>	<u>835,731</u>	<u>19,247,333</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	12,362,924	9,182,747	21,545,671
Restricted for:			
Equipment Replacement	34,466	159,115	193,581
Debt Service	660,779	-	660,779
Unrestricted	<u>12,059,887</u>	<u>232,125</u>	<u>12,292,012</u>
Total Net Assets	<u>\$ 25,118,056</u>	<u>\$ 9,573,987</u>	<u>\$ 34,692,043</u>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2003**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General government	\$ 5,829,730	\$ 1,967,255	\$ -	\$ 59,776	\$ (3,802,699)	\$ -	\$ (3,802,699)
Public safety	8,263,448	4,587,539	442,187	-	(3,233,722)	-	(3,233,722)
Public works	2,660,177	704,419	15,543	-	(1,940,215)	-	(1,940,215)
Public health	3,718,394	654,753	1,703,966	-	(1,359,675)	-	(1,359,675)
Social and economic services	1,851,928	304,054	874,301	-	(673,573)	-	(673,573)
Culture and recreation	554,713	-	1,250	-	(553,463)	-	(553,463)
Housing and community development	133,284	5,766	-	-	(127,518)	-	(127,518)
Conservation of natural resources	41,889	-	-	-	(41,889)	-	(41,889)
Miscellaneous	491,234	-	28,126	-	(463,108)	-	(463,108)
Interest on long-term debt	774,017	-	-	-	(774,017)	-	(774,017)
Total governmental activities	<u>24,318,814</u>	<u>8,223,786</u>	<u>3,065,373</u>	<u>59,776</u>	<u>(12,969,879)</u>	<u>-</u>	<u>(12,969,879)</u>
<b>Business-type activities:</b>							
Solid Waste	541,975	397,755	-	-	-	(144,220)	(144,220)
Montana ExpoPark	1,264,564	467,013	-	-	-	(797,551)	(797,551)
Total business-type activities	<u>1,806,539</u>	<u>864,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(941,771)</u>	<u>(941,771)</u>
Total government	<u>\$ 26,125,353</u>	<u>\$ 9,088,554</u>	<u>\$ 3,065,373</u>	<u>\$ 59,776</u>	<u>\$ (12,969,879)</u>	<u>\$ (941,771)</u>	<u>\$ (13,911,650)</u>
General revenues:							
Property taxes					12,485,133	-	12,485,133
Licenses and permits					118,440	-	118,440
Intergovernmental					500,784	-	500,784
Investment income					259,047	2,829	261,876
Miscellaneous					574,446	-	574,446
Loss on sale of assets					(190,906)	-	(190,906)
Transfers					(9,939,813)	9,939,813	-
Total general revenues and transfers					<u>3,807,131</u>	<u>9,942,642</u>	<u>13,749,773</u>
Change in net assets					(9,162,748)	9,000,871	(161,877)
Net assets - beginning of year					<u>34,280,804</u>	<u>573,116</u>	<u>34,853,920</u>
Net assets - end of year					<u>\$ 25,118,056</u>	<u>\$ 9,573,987</u>	<u>\$ 34,692,043</u>

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

**CASCADE COUNTY, MONTANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2003**

	General Fund	Public Safety	Sun Prairie Village	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,290,212	\$ 629,858	\$ 9,614	\$ 9,233,179	\$ 12,162,863
Restricted cash and cash equivalents	-	-	-	14,957	14,957
Taxes and assessments receivable	391,761	273,464	-	2,850,606	3,515,831
Other receivables	22,008	468,433	-	683,600	1,174,041
Prepaid expenses	-	-	-	3,366	3,366
Due from other funds	279,769	-	-	729,674	1,009,443
	<u>\$ 2,983,750</u>	<u>\$ 1,371,755</u>	<u>\$ 9,614</u>	<u>\$ 13,515,382</u>	<u>\$ 17,880,501</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Short-term payables	\$ 146,366	\$ 159,173	\$ -	\$ 850,592	\$ 1,156,131
Due to other funds	-	-	590,809	399,613	990,422
Deferred revenue	391,761	273,464	-	2,850,606	3,515,831
Total Liabilities	<u>538,127</u>	<u>432,637</u>	<u>590,809</u>	<u>4,100,811</u>	<u>5,662,384</u>
<b>Fund Balances:</b>					
<b>Reserved</b>					
Debt Service	-	-	(581,195)	1,241,974	660,779
Equipment Replacement	-	-	-	14,957	14,957
<b>Unreserved</b>					
General Fund	2,445,623	-	-	-	2,445,623
Special Revenue Funds	-	939,118	-	7,250,529	8,189,647
Capital Project Funds	-	-	-	907,111	907,111
Total Fund Balances	<u>2,445,623</u>	<u>939,118</u>	<u>(581,195)</u>	<u>9,414,571</u>	<u>12,218,117</u>
Total Liabilities and Fund Balances	<u>\$ 2,983,750</u>	<u>\$ 1,371,755</u>	<u>\$ 9,614</u>	<u>\$ 13,515,382</u>	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					26,341,995
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					2,174,966
Internal service funds are used by management to charge the costs of gasoline, risk management, vehicles and communication maintenance, and self insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.					1,129,929
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					(16,746,951)
Net assets of governmental activities					<u>\$ 25,118,056</u>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	General Fund	Public Safety	Sun Prairie Village	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes and special assessments	\$ 3,633,244	\$ 1,482,628	\$ 216	\$ 7,396,247	\$ 12,512,335
Licenses and permits	15,080	-	-	103,360	118,440
Intergovernmental	512,087	70,723	-	4,782,438	5,365,248
Charges for services	740,160	3,998,772	-	1,281,176	6,020,108
Fines and forfeitures	411,912	-	-	42,142	454,054
Investment income	196,747	2,612	-	59,688	259,047
Miscellaneous	7,743	11,556	-	523,469	542,768
<b>Total Revenues</b>	<u>5,516,973</u>	<u>5,566,291</u>	<u>216</u>	<u>14,188,520</u>	<u>25,272,000</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General Government:</b>					
Personal services	2,790,453	-	-	1,655,070	4,445,523
Supplies/services/materials, etc.	681,484	-	-	587,756	1,269,240
<b>Public Safety:</b>					
Personal services	40,181	3,977,334	-	917,700	4,935,215
Supplies/services/materials, etc.	50,701	2,113,688	-	718,780	2,883,169
<b>Public Works:</b>					
Personal services	97,269	-	-	1,479,746	1,577,015
Supplies/services/materials, etc.	219,269	-	-	775,157	994,426
<b>Public Health:</b>					
Personal services	-	26,736	-	2,464,279	2,491,015
Supplies/services/materials, etc.	-	12,595	-	1,180,370	1,192,965
<b>Social and Economic Services:</b>					
Personal services	-	-	-	937,184	937,184
Supplies/services/materials, etc.	50,590	-	-	856,666	907,256
<b>Culture and Recreation:</b>					
Personal services	-	-	-	27,814	27,814
Supplies/services/materials, etc.	-	-	-	531,434	531,434
<b>Housing and Community Development:</b>					
Personal services	-	-	-	75,704	75,704
Supplies/services/materials, etc.	-	-	-	57,380	57,380
<b>Conservation of Natural Resources:</b>					
Personal services	-	-	-	40,604	40,604
Supplies/services/materials, etc.	-	-	-	1,585	1,585
<b>Capital Expenditures</b>	5,021	51,923	-	956,358	1,013,302
<b>Miscellaneous</b>	8,566	-	-	486,888	495,454
<b>Debt Service:</b>					
Principal	14,751	8,051	-	1,095,282	1,118,084
Interest	1,019	3,593	-	750,484	755,096
<b>Total Expenditures</b>	<u>3,959,304</u>	<u>6,193,920</u>	<u>-</u>	<u>15,596,241</u>	<u>25,749,465</u>
<b>Excess of revenues over (under) expenditures</b>	<u>1,557,669</u>	<u>(627,629)</u>	<u>216</u>	<u>(1,407,721)</u>	<u>(477,465)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from notes/loans/intercap	-	-	-	36,350	36,350
Sale of assets	5,930	-	501	35,950	42,381
Transfers in	-	1,053,054	-	1,267,821	2,320,875
Transfers out	(2,020,762)	(6,607)	-	(1,090,896)	(3,118,265)
Total other financing sources (uses)	<u>(2,014,832)</u>	<u>1,046,447</u>	<u>501</u>	<u>249,225</u>	<u>(718,659)</u>
<b>Net Change in Fund Balance</b>	(457,163)	418,818	717	(1,158,496)	(1,196,124)
Fund Balance, beginning of year	2,902,786	520,300	(581,912)	10,573,067	13,414,241
Fund Balance, end of year	<u>\$ 2,445,623</u>	<u>\$ 939,118</u>	<u>\$ (581,195)</u>	<u>\$ 9,414,571</u>	<u>\$ 12,218,117</u>

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

**CASCADE COUNTY, MONTANA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2003**

Amounts reported for governmental activities in the statement of activities (page 20) are different because:

Net change in fund balances - total governmental funds (page 22)	\$ (1,196,124)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	262,631
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(233,286)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(3,720)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,063,702
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	94,082
The majority of the transfer from governmental funds to business-like activities is a transfer of assets. This does not show on the fund level since these assets were transferred from the General Fixed Asset Account Group	(9,400,238)
Internal service funds are used by management to charge the costs of gasoline, risk management, vehicles and communication maintenance, and self insurance to individual funds. The net revenue of these activities is reported with governmental activities	<u>250,205</u>
Change in net assets of governmental activities (page 20)	<u><u>\$ (9,162,748)</u></u>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2003**

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 3,451,708	\$ 3,451,708	\$ 3,633,244	\$ 181,536
Licenses and permits	8,500	8,500	15,080	6,580
Intergovernmental	490,762	490,762	512,087	21,325
Charges for services	365,200	365,200	740,160	374,960
Fines and forfeitures	330,000	330,000	411,912	81,912
Investment income	340,827	340,827	196,747	(144,080)
Miscellaneous	1,000	1,000	7,743	6,743
<b>Total Revenues</b>	<u>4,987,997</u>	<u>4,987,997</u>	<u>5,516,973</u>	<u>528,976</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	2,907,712	2,907,712	2,790,453	117,259
Supplies/services/materials, etc.	1,129,935	926,363	681,484	244,879
<b>Public Safety:</b>				
Personal services	40,247	40,247	40,181	66
Supplies/services/materials, etc.	57,304	57,304	50,701	6,603
<b>Public Works:</b>				
Personal services	120,713	120,713	97,269	23,444
Supplies/services/materials, etc.	247,037	247,037	219,269	27,768
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	56,400	56,400	50,590	5,810
<b>Capital Outlay</b>	109,199	96,007	5,021	90,986
<b>Miscellaneous</b>	8,500	8,500	8,566	(66)
<b>Debt Service:</b>				
Principal	14,751	14,751	14,751	-
Interest	1,049	1,049	1,019	30
<b>Total Expenditures</b>	<u>4,692,847</u>	<u>4,476,083</u>	<u>3,959,304</u>	<u>516,779</u>
<b>Excess of revenues over (under) expenditures</b>	<u>295,150</u>	<u>511,914</u>	<u>1,557,669</u>	<u>1,045,755</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	-	-	5,930	5,930
Transfers out	(1,817,005)	(2,033,769)	(2,020,762)	13,007
Total other financing sources (uses)	<u>(1,817,005)</u>	<u>(2,033,769)</u>	<u>(2,014,832)</u>	<u>18,937</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,521,855)</u>	<u>\$ (1,521,855)</u>	<u>(457,163)</u>	<u>\$ 1,064,692</u>
Fund Balance, beginning of year			2,902,786	
Fund Balance, end of year			<u>\$ 2,445,623</u>	

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PUBLIC SAFETY FUND</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,622,322	\$ 1,622,322	\$ 1,482,628	\$ (139,694)
Intergovernmental	56,636	56,636	70,723	14,087
Charges for services	3,782,046	3,782,046	3,998,772	216,726
Investment income	30,000	30,000	2,612	(27,388)
Miscellaneous	11,500	11,500	11,556	56
<b>Total Revenues</b>	<u>5,502,504</u>	<u>5,502,504</u>	<u>5,566,291</u>	<u>63,787</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Public Safety:</b>				
Personal services	4,030,468	4,030,468	3,977,334	53,134
Supplies/services/materials, etc.	2,251,239	2,251,239	2,113,688	137,551
<b>Public Health:</b>				
Personal services	26,620	26,620	26,736	(116)
Supplies/services/materials, etc.	8,850	8,850	12,595	(3,745)
<b>Capital Outlay</b>	225,758	224,570	51,923	172,647
<b>Debt Service:</b>				
Principal	55,689	55,689	8,051	47,638
Interest	3,595	3,595	3,593	2
<b>Total Expenditures</b>	<u>6,602,219</u>	<u>6,601,031</u>	<u>6,193,920</u>	<u>407,111</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,099,715)</u>	<u>(1,098,527)</u>	<u>(627,629)</u>	<u>470,898</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,053,054	1,053,054	1,053,054	-
Transfers out	(5,419)	(6,607)	(6,607)	-
Total other financing sources (uses)	<u>1,047,635</u>	<u>1,046,447</u>	<u>1,046,447</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (52,080)</u>	<u>\$ (52,080)</u>	<u>418,818</u>	<u>\$ 470,898</u>
Fund Balance, beginning of year			520,300	
Fund Balance, end of year			<u>\$ 939,118</u>	

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**June 30, 2003**

	<u>Business-type Activities-Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	Solid Waste Disposal	Montana Expo Park	Totals	
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 63,854	\$ 146,476	\$ 210,330	\$ 1,400,485
Taxes and assessments receivable	102,776	-	102,776	-
Inventory	-	11,070	11,070	-
Other receivables	171	198,969	199,140	-
Prepaid expenses	1,200	42,421	43,621	-
Total current assets	<u>168,001</u>	<u>398,936</u>	<u>566,937</u>	<u>1,400,485</u>
Noncurrent assets:				
Restricted assets:				
Restricted cash and cash equivalents	<u>159,115</u>	<u>-</u>	<u>159,115</u>	<u>19,509</u>
Capital Assets:				
Land	47,379	37,302	84,681	-
Buildings	59,375	9,947,322	10,006,697	-
Improvements other than buildings	24,623	3,581,092	3,605,715	-
Machinery & Equipment	373,454	235,991	609,445	52,388
Less accumulated depreciation	<u>(322,641)</u>	<u>(4,300,231)</u>	<u>(4,622,872)</u>	<u>(30,716)</u>
Total capital assets (net accumulated depreciation)	<u>182,190</u>	<u>9,501,476</u>	<u>9,683,666</u>	<u>21,672</u>
Total noncurrent assets	<u>341,305</u>	<u>9,501,476</u>	<u>9,842,781</u>	<u>41,181</u>
Total assets	<u>509,306</u>	<u>9,900,412</u>	<u>10,409,718</u>	<u>1,441,666</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Short-term payables	58,804	50,331	109,135	289,254
Due to other funds	-	-	-	1,882
Deferred revenue	570	182,155	182,725	-
Current portion long term debt	<u>-</u>	<u>50,935</u>	<u>50,935</u>	<u>-</u>
Total current liabilities	<u>59,374</u>	<u>283,421</u>	<u>342,795</u>	<u>291,136</u>
Long-term liabilities:				
Loans payable	-	449,984	449,984	-
Compensated absences payable	<u>18,230</u>	<u>24,722</u>	<u>42,952</u>	<u>20,601</u>
Total noncurrent liabilities	<u>18,230</u>	<u>474,706</u>	<u>492,936</u>	<u>20,601</u>
Total Liabilities	<u>77,604</u>	<u>758,127</u>	<u>835,731</u>	<u>311,737</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	182,190	9,000,557	9,182,747	21,672
Restricted for equipment replacement	159,115	-	159,115	19,509
Unrestricted	<u>90,397</u>	<u>141,728</u>	<u>232,125</u>	<u>1,088,748</u>
Total net assets	<u>\$ 431,702</u>	<u>\$ 9,142,285</u>	<u>\$ 9,573,987</u>	<u>\$ 1,129,929</u>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2003**

	<u>Business-type Activities-Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	Solid Waste Disposal	Montana Expopark	Totals	
<b>OPERATING REVENUES</b>				
Charges for services	2,655	232,622	235,277	97,513
Miscellaneous	-	234,391	234,391	426
Special assessments	395,057	-	395,057	-
Internal services	-	-	-	1,932,758
Total operating revenues	<u>397,712</u>	<u>467,013</u>	<u>864,725</u>	<u>2,030,697</u>
<b>OPERATING EXPENSES</b>				
Personal services	224,066	121,084	345,150	137,875
Supplies and materials	64,299	48,194	112,493	219,272
Purchased services	218,378	577,914	796,292	11,147
Building materials	-	55,322	55,322	-
Fixed charges	12,547	-	12,547	1,665,747
Depreciation	22,685	453,575	476,260	4,047
Total operating expenses	<u>541,975</u>	<u>1,256,089</u>	<u>1,798,064</u>	<u>2,038,088</u>
Operating income (loss)	<u>(144,263)</u>	<u>(789,076)</u>	<u>(933,339)</u>	<u>(7,391)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Taxes and assessments	43	-	43	-
Interest revenue	2,806	23	2,829	-
Interest expense	-	(8,475)	(8,475)	(219)
Total nonoperating revenues (expenses)	<u>2,849</u>	<u>(8,452)</u>	<u>(5,603)</u>	<u>(219)</u>
Income (loss) before operating transfers	(141,414)	(797,528)	(938,942)	(7,610)
Transfers out	-	(23,466)	(23,466)	-
Transfers in	-	9,963,279	9,963,279	257,815
Net income (loss)	<u>(141,414)</u>	<u>9,142,285</u>	<u>9,000,871</u>	<u>250,205</u>
RETAINED EARNINGS, beginning of year	574,908	-	574,908	879,724
Prior period adjustment	(1,792)	-	(1,792)	-
RETAINED EARNINGS, beginning of year, restated	<u>573,116</u>	<u>-</u>	<u>573,116</u>	<u>879,724</u>
RETAINED EARNINGS, end of year	<u>\$ 431,702</u>	<u>\$ 9,142,285</u>	<u>\$ 9,573,987</u>	<u>\$ 1,129,929</u>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2003**

	<b>Business-type Activities - Enterprise</b>			<b>Governmental</b>
	<b>Funds</b>			<b>Activities</b>
	<u>Solid</u>	<u>Montana</u>	<u>Total</u>	<u>Internal</u>
	<u>Waste</u>	<u>ExpoPark</u>		<u>Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 398,133	\$ 617,960	\$ 1,016,093	\$ -
Receipts from taxes collected	26,795	-	26,795	-
Receipts from interfund services provided	-	-	-	2,030,697
Payments to suppliers	(275,921)	(693,149)	(969,070)	(1,852,690)
Payments to employees	(230,331)	(96,362)	(326,693)	(137,704)
Net cash provided (used) by operating activities	<u>(81,324)</u>	<u>(171,551)</u>	<u>(252,875)</u>	<u>40,303</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Tax revenue	42	-	42	-
Transfer to other funds	-	(23,466)	(23,466)	-
Transfer from other funds	-	395,279	395,279	257,815
Net cash provided (used) by noncapital financing activities	<u>42</u>	<u>371,813</u>	<u>371,855</u>	<u>257,815</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition and construction of capital assets	(24,624)	-	(24,624)	(5,995)
Principal paid on capital debt	-	(53,893)	(53,893)	-
Interest paid on capital debt	-	-	-	(219)
Net cash provided (used) by capital and related financing activities	<u>(24,624)</u>	<u>(53,893)</u>	<u>(78,517)</u>	<u>(6,214)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends received	2,806	23	2,829	-
Net cash provided (used) by investing activities	<u>2,806</u>	<u>23</u>	<u>2,829</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(103,100)	146,392	43,292	291,904
Cash and cash equivalents, July 1, 2002	326,069	84	326,153	1,128,090
Cash and cash equivalents, June 30, 2003	<u>\$ 222,969</u>	<u>\$ 146,476</u>	<u>\$ 369,445</u>	<u>\$ 1,419,994</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>				
Operating income Loss	\$ (144,263)	\$ (789,076)	\$ (933,339)	\$ (7,391)
Adjustments to reconcile operating income to net cash provided (used) by operating activities				
Depreciation expense	22,685	453,575	476,260	4,047
(Increase) decrease in accounts receivable	(150)	(31,207)	(31,357)	-
(Increase) decrease in taxes receivable	26,795	-	26,795	-
(Increase) decrease in Prepaid expense	(1,200)	(42,422)	(43,622)	-
(Increase) decrease in Inventories	-	(11,070)	(11,070)	-
Increase (decrease) in Short term payables	20,504	41,772	62,276	45,251
Increase (decrease) in Due to other funds	-	-	-	(1,775)
Increase (decrease) in Deferred revenue	570	182,155	182,725	-
Increase (decrease) Compensated absences payable	(6,265)	24,722	18,457	171
Total adjustments	<u>62,939</u>	<u>617,525</u>	<u>680,464</u>	<u>47,694</u>
Net cash provided (used) by operating activities	<u>\$ (81,324)</u>	<u>\$ (171,551)</u>	<u>\$ (252,875)</u>	<u>\$ 40,303</u>
<b>Noncash investing, capital, and financing activities:</b>				
Contributions of capital assets from government	-	9,400,237	-	-
Purchase of equipment on account	-	554,813	-	-

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**June 30, 2003**

	External Investment Pool	Private Purpose Trusts	Agency Funds Composite
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,314,051	\$ 203,607	\$ 4,543,315
Receivables	-	-	8,424,959
Tax Deed Land	-	-	64,574
 Total Assets	 12,314,051	 203,607	 \$ 13,032,848
<b>LIABILITIES</b>			
Due to other governments	-	-	\$ 13,015,708
Due to other funds	-	-	17,140
 Total Liabilities	 -	 -	 \$ 13,032,848
<b>NET ASSETS</b>			
Held in trust for pool participants	\$ 12,314,051		
Held in trust for private purpose trusts		\$ 203,607	

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**For the Year Ended June 30, 2003**

	<u>External Investment Pool</u>	<u>Private Purpose Trusts</u>
<b>ADDITIONS</b>		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,296,746
Miscellaneous		721,061
Participants	<u>58,698,733</u>	<u>-</u>
Total Contributions	<u>58,698,733</u>	<u>2,017,807</u>
Investment Earnings:		
Interest	161,652	-
Less investment expense	<u>3,233</u>	<u>-</u>
Net investment earnings	<u>158,419</u>	<u>-</u>
Total additions	<u>58,857,152</u>	<u>2,017,807</u>
<b>DEDUCTIONS</b>		
General Government	-	1,474,671
Public Safety	-	661,660
Social and economic services	-	156
Distribution to participants	<u>80,302,782</u>	<u>-</u>
Total Deductions	<u>80,302,782</u>	<u>2,136,487</u>
Change in Net Assets	(21,445,630)	(118,680)
Net assets - beginning of year	<u>33,759,681</u>	<u>322,287</u>
Net assets - end of year	<u>\$ 12,314,051</u>	<u>\$ 203,607</u>

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

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The County of Cascade, Montana is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete. The County has no component units.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and a protest of the tax is cleared. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, 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 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. All other revenue items are considered to be measurable and available only when cash is received by the government. Deferred revenue offsets taxes and assessments receivable remaining uncollected at year-end since they are not available to pay liabilities of the current period.

The government reports the following major governmental funds:

General Fund – This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Public Safety – This fund is used for operation of the Sheriff's Department and Adult Detention Center.

Sun Prairie Village – This fund is used to monitor repayment of Sun Prairie Village loans from RID Revolving Fund.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**C. Measurement focus, basis of accounting, and financial statement presentation, continued**

The government reports the following major proprietary funds:

Montana ExpoPark Enterprise Fund – This fund is used to account for the operation at the State Fairgrounds. The fund is maintained on the full accrual basis of accounting.

Solid Waste Disposal Enterprise Fund – This fund was established to provide for rural solid waste disposal, maintenance of rural container sites, and for certain assessments to rural properties. The fund is maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types:

Internal Service Funds – These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.

Private Purpose Trust Funds – These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorizes the County to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP).

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**D. Assets, Liabilities, and Net Assets or Equity, continued**

**2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either “due to/from other funds’ (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectible. Property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance notice. In the Statement of Net Assets protested taxes are offset with an allowance account since the County does not know if these will be released to the County or protestor.

**3. Inventories and Prepaid Items**

All inventories are valued at cost. Inventories are recorded as expenditures in governmental funds, when purchased. Business-type funds’ inventories are expensed when consumed. Inventories of materials and supplies on hand are not maintained for governmental activities, but are maintained for business-like activities. Business-like activities determines the cost of inventories using the first-in, first-out method.

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the governmental-wide and fund financial statements.

**4. Restricted Assets**

These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and to establish a replacement and depreciation reserve for the purpose of replacing capital assets in the future.

**5. Capital Assets**

Capital assets which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets, except for infrastructure, as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 1 year. Infrastructure is capitalized if the cost of improvements is equal to or greater than \$50,000. Initial capitalization of infrastructure, all roads and bridges were capitalized regardless of cost or original construction date. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, equipment, and infrastructure of the County are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	20-100
Building improvements	10-30
Improvement other than buildings	5-10
Machinery & Equipment	3-10
Amortization	5-10
Computer equipment	3
Paved roads	20
Gravel roads	50
Road improvements & additions	20
Bridges, culverts	50
Other infrastructure assets	50

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**D. Assets, Liabilities, and Net Assets or Equity, continued**

**6. Compensated Absences**

As required by State law, the County allows employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and ¼ of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government-wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

Vacation leave

Employees earn vacation leave at the rate of 15 days per year for the first ten years. Between 10 and 20 years, employees earn vacation leave at an increasing rate, reaching 24 days per year after 20 years. The maximum allowable accumulation of vacation leave is twice the number of days earned annually as of the last calendar year.

Sick Leave

Employees earn sick leave at the rate of 12 days per year. There is no limit on the accumulation of sick leave.

**7. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. We believe none of the adjustments need further explanation.

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$262,631 difference are as follows:

Capital Outlay	\$ 1,013,302
Capitalize current year infrastructure	264,637
Depreciation Expense	<u>(1,015,308)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 262,631</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS, continued**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities, continued**

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$1,063,702 difference are as follows:

Debt issued or incurred:		
Issuance of Intercap loan	\$	(36,350)
Principal repayments:		
Deferred Charges		(18,032)
General obligation debt		<u>1,118,084</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities		<u>\$ 1,063,702</u>

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this \$94,082 are as follows:

Compensated absences	\$	40,238
Accrued interest		(662)
Early retirement payable		<u>54,506</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities		<u>\$ 94,082</u>

**III. COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The County of Cascade adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, and Part 40 of the Montana Code Annotated. A non-binding management budget is adopted for the enterprise and internal services funds. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the second Monday in August or within 45 calendar days of the receipt of the certified taxable valuations from the Montana Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

The Board of County Commissioners has the sole authority to approve budget transfers and budget amendments. County officials may not expend in excess of their existing budget authority. The Board of County Commissioners may, if appropriate, transfer existing budget authority within a fund and increase departmental authority. Per MCA 7-6-4005, expenditures made, liabilities incurred, or warrants issued in excess of a department’s total budget appropriation, as originally determined or as later revised, are not a liability of the County, but the official authorizing or incurring the expenditure is liable for it personally and upon their official bond.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level, which is identified as the legal level of budgetary control.

Encumbrance accounting is employed for the governmental funds. The County has a formal encumbrance accounting system. Encumbrances (e.g. purchase orders, contracts) outstanding at year-end are reported, as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year. There were no encumbrances at June 30, 2003.

**B. Excess of expenditures over appropriations**

For the year ended June 30, 2003, there were no funds with expenditures exceeding appropriations.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**III. COMPLIANCE AND ACCOUNTABILITY, continued**

**C. Deficit fund equity**

**1. Special Revenue Funds**

The Planning Board fund had a deficit fund balance of \$873. This deficit was created by the protested taxes in the current year. Although the Planning Board reduced its expenditures they did not reduce the expenditures enough to cover the \$24,956 protest of taxes.

**2. Debt Service Funds**

There are two funds that had deficit fund balances at June 30, 2003, because of delinquent assessments; these funds have been required to borrow money from other funds in order to make timely payments on R.S.I.D. bond debt service requirements.

The following schedule shows information for each fund:

	Fund Balance Deficit	Assets Available	Amount Due To	Fund Due To
Sun Prairie Village	\$ 581,195	\$ 9,614	\$ 590,809	R.S.I.D. Revolving
Sun Prairie Lagoon	\$ 3,626	\$ 59	\$ 3,685	R.S.I.D. Revolving

**3. Internal Service Fund**

The Vehicle & Communications Fund had a negative fund balance of \$3,557 at the end of the fiscal year. This was caused by the recognition of depreciation and accrual of compensated absences payable at year end.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

Cash in treasury may include cash and cash items; demand, time, savings and fiscal agent deposits, investments in the State Short-Term Investment Pool) S.T.I.P.; and direct obligations of the United States Government. Investments are stated at fair market value. The composition of cash in treasury on June 30, 2003, was as follows:

	Carrying	Risk		
	Amount	1	2	3
a. Cash on hand/Petty cash	\$ 318,821	\$ 318,821	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	344,548	216,462	122,335	5,751
(2) Certificates of deposit	200,000	100,000	100,000	
(3) Repurchase agreements	4,183,413	100,000	4,083,413	
c. S.T.I.P.	25,981,450	-	-	-
<b>TOTAL</b>	<b>\$ 31,028,232</b>	<b>\$ 735,283</b>	<b>\$ 4,305,748</b>	<b>\$ 5,751</b>

The County's bank balances are classified according to the credit risk by the three categories described below:

**Category 1** – Insured or collateralized with securities by the entity or by its agent in the entity's name.

**Category 2** – collateralized with securities held by the pledging financial institution's trust department or agency in the entity's name.

**Category 3** – Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.)

Montana Statutes recommend that the County have pledged securities for the uninsured or unguaranteed portion of the deposits as follows: (1) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more or (2) securities equal to 100% of the uninsured deposits if the institution in which deposits are made has a net worth to total assets ratio of less than 6%. The amount of collateral exceeded the amount recommended by State Statutes for all but the uninsured and uncollateralized funds at Belt Valley Bank.

The Montana Short-Term Investment Pool (STIP) is managed by the Montana Board of Investments (Board). The Board was created by the State of Montana legislature to manage the State of Montana's investment funds on a centralized basis. The County voluntarily participates in STIP. STIP is an external investment pool which operates in a manner consistent with a 2A-7 like pool. A 2A-7 like pool is allowed to use amortized cost rather than fair value to report net assets to compute unit values. The County reports its investment in the STIP based on the pool's unit value, which is fixed at one dollar (\$1). The fair value of the position in the external investment pool is the same as the value of the pool shares.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**A. Deposits and Investments, continued**

The investment in STIP includes asset-backed and variable interest rate securities. Asset-backed securities represent debt securities collateralized by a pool of mortgage and non-mortgage assets such as trade and loan receivables, equipment leases, credit cards, etc., pledged by the issuer. Asset-backed securities have less credit risk than do securities not backed by pledged assets, while market risk for asset-backed securities is the same as market risk for similar non-asset-backed securities. Variable rate securities pay a variable rate of interest until maturity. While variable-rate interest securities have credit risk identical to similar fixed-rate securities, their market risk (income) is non-sensitive to interest rate changes. However, their market risk (value/price) may be less volatile than fixed-rate securities because their value will usually remain at or near par as a result of their interest rates being periodically reset to maintain a current market yield. There are no legal risks that the Authority is aware of regarding any STIP investments.

**B. External Investment Pool**

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 Statutes. The County's investment pool is comprised of two components: (1) internal pooled deposits and investments and (2) external pooled deposits and investments.

1. Basis of Presentation

The accounts of the County's investment pool are organized on the basis of internal and external investments. All internal operations are accounted for separately by the entity within the County's financial statements. The operations of the external portion are accounted for within a separate set of self balancing accounts that comprise its assets, liabilities, additions, deletions, and net assets. All school districts and other special districts within Cascade County are required by Montana Statute to hold all funds with the County Treasurer and have the option to participate in the County's investment pool or to direct their own investments. The total percentage of the Treasurers Pool that relates to external participants is 65.8%. Internal and external portions are detailed in the following sections.

(1) Internal Investment Portion

Is used to account for assets that represent positions that belong to the funds of Cascade County, Montana. Internal pool assets are made up of the following: General Fund, \$2,152,433; Special Revenue Funds, \$3,067,951; Debt Service Funds, \$257,431; Capital Project Funds, \$610,506 and Proprietary Fund-Enterprise, \$309,849, for a total of \$6,398,170.

(2) External Investment Portion

Accounts for assets under the control of management that represents positions that belong to legally separate entities totaling \$12,314,051. All external investments are agency funds that by Montana Statute are invested by the County. Because all investments are in STIP (Short-Term Investment Pool) all funds are valued at cost with no unrealized gain or loss. STIP investments are available with a 24-hour notice.

2. Basis of Accounting

The accrual basis of accounting is followed for the investment pool. All additions and deductions are recognized when accrued. Changes in the fair market value of investments (if material) are recognized as revenue or loss at the end of each accounting period.

3. Investments

Effective July 1, 1997, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, which require governmental external investment pools and individual investment funds to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of the investment in the year the change occurred.

4. Investment Valuation

Investments in the pool are reported at fair value. The fair value of pooled investments is determined annually and is based on year-end market prices. The fair value of the pool is equal to the value of the pooled shares. Investments in Montana Short-Term Investment Pool (STIP) are carried at the pools share cost. The County has not provided or obtained any legally binding guarantees during the fiscal year ended June 30, 2003, to support the value of shares in the pool.

5. Investment Income

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' cash balance at the end of the previous month in relation to total pooled investments. Montana State law allows, except as specifically noted, all investment earnings of the County to be allocated to the General Fund.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**B. External Investment Pool, continued**

6. Administrative Fees

Cascade County charges a 2% administrative fee to all participants of the investment pool. The fee is deducted prior to distribution of interest earnings to participants and is deposited into the County General Fund. For the fiscal year ended June 30, 2003, the administrative fee charged was \$7,132.

Composition of the external pool at June 30, 2003, is as follows:

7130-Contested Taxes	\$	3,344,646
7131-Contested Tax Interest		32,645
7230-Fort Shaw Irrigation		41,063
7250-West Great Falls Flood Control		15,759
7252-West Great Falls Flood Maintenance		331,322
7285-Gore Hill Water District		9,443
7310-Black Eagle Fire Department		33,587
7350-Transit District		983,000
7360-North Central Learning Resource Center		73,897
7529-Elementary Equal AV Tax		84,215
7530-Elementary Equal Non-Levy		1,262
7531-High School Equal AV Tax		56,143
7532-High School Non-Levy		842
7701- District 1 Great Falls		1,779,377
7703-District 3 Cascade		548,500
7705-District 5 Centerville		625,365
7729-District 29 Belt		545,504
7755-District 55 Sun River		927,637
7774-District 74 Vaughn		346,422
7785-District 85 Ulm		194,840
7795-District 95 Deep Creek		22,415
7820-High School Transportation		136,500
7830-High School Retirement		707,460
7840-Elementary Retirement		1,472,207
Total External Pool	\$	<u>12,314,051</u>

Condensed 2003 financial information for the County's investment pool is as follows:

	<u>External Participants</u>	<u>Internal Participants</u>	<u>Combined</u>
<b>Statement of Net Assets</b>			
Assets:			
Cash equivalents	<u>\$ 12,314,051</u>	<u>\$ 6,398,170</u>	<u>\$ 18,712,221</u>
Liabilities and Net Assets:			
County funds	\$ -	\$ 6,398,170	\$ 6,398,170
External participants	<u>12,314,051</u>	<u>-</u>	<u>12,314,051</u>
Total liabilities and net assets	<u>\$ 12,314,051</u>	<u>\$ 6,398,170</u>	<u>\$ 18,712,221</u>
<b>Statement of Changes in Net Assets</b>			
Revenues:			
Investment income	\$ 161,652	\$ 194,940	\$ 356,592
Participant investment in pool	58,698,733	16,909,929	75,608,662
Distribution to participants	(80,302,782)	(18,316,807)	(98,619,589)
Administrative expense	<u>(3,233)</u>	<u>(3,899)</u>	<u>(7,132)</u>
Decrease in net assets	(21,445,630)	(1,215,837)	(22,661,467)
Net assets, beginning of year	<u>33,759,681</u>	<u>7,614,007</u>	<u>41,373,688</u>
Net assets, end of year	<u>\$ 12,314,051</u>	<u>\$ 6,398,170</u>	<u>\$ 18,712,221</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**C. Taxes and Assessments Receivable**

Property tax levies were set in August in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the County. Taxable values are established by the State Department of Revenue based on market values. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State Statute as a fixed percentage of market value. The County levies assessments for road and street maintenance, lighting, and various rural special improvement districts (RSID).

Real property taxes and special assessments are generally billed in October and are payable 50% by November 30 and 50% by May 31. After these dates, taxes and assessments become delinquent and a lien is placed on the property. Personal property is assessed and personal property taxes are billed throughout the year, with a significant portion generally billed in May, June, and July. Personal property taxes are based on levies set the prior August. These taxes become delinquent 30 days after billing.

Taxes and assessments that become delinquent are charged interest at the rate of 5/6 of 1% per month, plus a penalty of 2%. Real property on which taxes and assessments remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2003, were within the legal limits. The tax levies were based upon a taxable valuation of \$109,708,384.

Current tax collections for the year ended June 30, 2003, were approximately 92.7% of the amount levied. A major taxpayer paid 85% of their taxes under protest. The \$1,115,679 paid under protest is not available to the County until the protest is settled.

**D. Amounts due to and due from other funds, transfers**

Due from other funds and due to other funds consists of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	\$ 262,630
	Agency Funds	17,139
Nonmajor Governmental Funds	Sun Prairie Village	590,809
	Nonmajor Governmental Funds	138,865
		<u>\$ 1,009,443</u>

Interfund transfers:

	<u>Transfers In:</u>				<u>Total</u>
	<u>Public Safety</u>	<u>Nonmajor Governmental</u>	<u>Internal Service Funds</u>	<u>Montana ExpoPark</u>	
Transfer out:					
General Fund	\$ 1,053,054	\$ 693,893	\$ 57,815	\$ 216,000	\$ 2,020,762
Public Safety	-	6,607	-	-	6,607
Nonmajor Governmental	-	543,855	200,000	347,041	1,090,896
Montana ExpoPark	-	23,466	-	-	23,466
Total Transfer out:	<u>\$ 1,053,054</u>	<u>\$ 1,267,821</u>	<u>\$ 257,815</u>	<u>\$ 563,041</u>	3,141,731
Transfer of general capital assets:					
To Montana ExpoPark from existing general capital assets					<u>9,400,238</u>
Total Transfers in					<u>\$ 12,541,969</u>

In the fund financial statements, total transfers in of \$12,541,969 are greater than total transfers out of \$3,141,731 because of the treatment of transfers of capital assets related to governmental funds, with a book value of \$9,400,238, were transferred to Montana ExpoPark. No amounts were reported in the governmental funds as the amount did not involve the transfer of financial resources. However, the Montana ExpoPark funds did report a transfer in for the capital resources received.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**E. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2003 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 213,422	\$ -	\$ 37,302	\$ 176,120
Land easements	3,198,284	-	-	3,198,284
Construction in progress	-	778,507	-	778,507
Total capital assets not being depreciated	<u>3,411,706</u>	<u>778,507</u>	<u>37,302</u>	<u>4,152,911</u>
Capital assets being depreciated:				
Buildings	28,946,671	72,583	9,599,527	19,419,727
Improvements other than buildings	3,656,082	11,100	3,546,607	120,575
Machinery and equipment	6,138,838	244,620	384,259	5,999,199
Infrastructure	18,911,575	264,637	-	19,176,212
Total Capital assets being depreciated	<u>57,653,166</u>	<u>592,940</u>	<u>13,530,393</u>	<u>44,715,713</u>
Less accumulated depreciation for:				
Buildings	4,906,486	372,785	2,939,585	2,339,686
Improvements other than buildings	892,849	7,675	857,089	43,435
Machinery and equipment	3,118,272	529,669	49,993	3,597,948
Infrastructure	16,414,662	109,226	-	16,523,888
Total accumulated depreciation	<u>25,332,269</u>	<u>1,019,355</u>	<u>3,846,667</u>	<u>22,504,957</u>
Total Capital assets being depreciated, net	<u>32,320,897</u>	<u>(426,415)</u>	<u>9,683,726</u>	<u>22,210,756</u>
Governmental activities capital assets, net	<u>\$ 35,732,603</u>	<u>\$ 352,092</u>	<u>\$ 9,721,028</u>	<u>\$ 26,363,667</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 47,379	\$ 37,302	\$ -	\$ 84,681
Capital assets being depreciated:				
Buildings	59,375	9,947,322	-	10,006,697
Improvements other than buildings	-	3,605,715	-	3,605,715
Machinery and equipment	373,454	235,991	-	609,445
Total Capital assets being depreciated	<u>432,829</u>	<u>13,789,028</u>	<u>-</u>	<u>14,221,857</u>
Less accumulated depreciation for:				
Buildings	39,385	3,189,092	-	3,228,477
Improvements other than buildings	-	1,046,526	-	1,046,526
Machinery and equipment	260,571	87,298	-	347,869
Total accumulated depreciation	<u>299,956</u>	<u>4,322,916</u>	<u>-</u>	<u>4,622,872</u>
Total capital assets being depreciated, net	<u>132,873</u>	<u>9,466,112</u>	<u>-</u>	<u>9,598,985</u>
Business-type activities capital assets, net	<u>\$ 180,252</u>	<u>\$ 9,503,414</u>	<u>\$ -</u>	<u>\$ 9,683,666</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**E. Capital Assets, continued**

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	\$ 56,456
Public safety	503,345
Public works	370,850
Public health	61,877
Social and economic services	21,560
Housing and community development	1,220
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets	4,047
Total depreciation expense - governmental activities	<u>\$ 1,019,355</u>
Business-type activities	
Solid Waste	\$ 22,685
Montana Expo Park	453,575
Total depreciation expense - business-type activities	<u>\$ 476,260</u>

During the fiscal year the County transferred \$9,400,238 (net of depreciation) from the governmental funds to Montana ExpoPark. The County was required to transfer these assets since it reassumed the Montana ExpoPark operations. A portion of these assets were obtained with the Fair Improvement General Obligation Bonds (Refunding Bonds Series 2001), which are still reported under Governmental Activities. Therefore Investment in Fixed Assets is overstated in business-like activities and understated in governmental activities by \$4,975,000.

**F. Operating leases**

The County's Solid Waste Disposal District, as tenant lessee, has leased land from the Montana State Department of Highways for an annual lease payment of \$250. The term of the lease may be extended from year to year upon written consent of lessor and upon payment of the annual rental.

The City of Great Falls and Cascade County entered into an inter-local agreement for the City to provide bulk water service to Cascade County residents. The term of this agreement is for the period of fifteen (15) years from July 1, 1995, through June 20, 2010. The City will supply bulk water and storm drain service to the three (3) City dispensing station sites presently located within the City of Great Falls. The County shall pay a monthly payment to the City of Great Falls in the amount of \$238 during the period of the agreement.

**G. Long-term debt**

The County has assumed the following long-term debt:

**1. General Obligation Bonds**

Bonds payable at June 30, 2003 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2003	Annual Serial Payment
Fair Refunding Bonds Series 2001 Adult Dentention Construction Series 1996	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 4,975,000	Varies
	06/15/96	5.50-7.50%	20 years	01/01/17	10,000,000	7,625,000	Varies
Total G.O. Bonds					<u>\$ 15,855,000</u>	<u>\$ 12,600,000</u>	

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**G. Long-term debt, continued**

**1. General Obligation Bonds, continued**

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ -	\$ 289,586	\$ 289,586
2005	850,000	563,447	1,413,447
2006	885,000	530,551	1,415,551
2007	925,000	494,813	1,419,813
2008	960,000	456,123	1,416,123
2009	995,000	414,347	1,409,347
2010	1,050,000	369,182	1,419,182
2011	1,085,000	320,780	1,405,780
2012	1,145,000	269,025	1,414,025
2013	1,195,000	213,657	1,408,657
2014	1,255,000	154,589	1,409,589
2015	710,000	104,500	814,500
2016	750,000	64,350	814,350
2017	<u>795,000</u>	<u>21,863</u>	<u>816,863</u>
Total	<u>\$ 12,600,000</u>	<u>\$ 4,266,813</u>	<u>\$ 16,866,813</u>

**2. Special Assessment Bonds**

Bonds payable at June 30, 2003 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of Bond</u>	<u>Final Maturity</u>	<u>Bonds Issued</u>	<u>Outstanding June 30, 2003</u>	<u>Annual Serial Payment</u>
RSID #41 Park Garden							
Estates					\$ 64,000	\$ 54,157	\$ 7,940
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	195,000	\$ 6,329
Pooled RSID Bonds	09/12/95	4.5-6.25%	15 years	08/01/11	<u>1,655,000</u>	<u>925,000</u>	Varies
Total					<u>\$ 2,249,000</u>	<u>\$ 1,174,157</u>	<u>\$ 14,269</u>

Annual debt service requirements to maturity for special assessments bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 2,119	\$ 57,667	\$ 59,786
2005	4,454	58,448	62,902
2006	4,758	59,218	63,976
2007	10,083	60,065	70,148
2008	185,430	55,819	241,249
2009	200,802	45,530	246,332
2010	211,198	33,808	245,006
2011	221,621	22,150	243,771
2012	242,074	13,737	255,811
2013	47,557	4,609	52,166
2014	<u>44,061</u>	<u>1,463</u>	<u>45,524</u>
Total	<u>\$ 1,174,157</u>	<u>\$ 412,514</u>	<u>\$ 1,586,671</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**G. Long-term debt, continued**

**3. Contracts, notes or loans**

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2003	Date of Last Payment
<b><u>Governmental Activities</u></b>					
Intercap Loan for Capital Outlay Acquisition	\$ 131,950	12/29/95	Variable	\$ 46,962	8/15/2005
Intercap Loan for Capital Outlay Acquisition	60,537	12/27/96	Variable	17,299	8/15/2004
Intercap Loan for Capital Outlay Acquisition	<u>460,350</u>	05/24/02	Variable	<u>440,648</u>	8/15/2012
Governmental Funds Total	<u>652,837</u>			<u>504,909</u>	
<b><u>Business-Type Activities</u></b>					
Intercap Loan for Capital Outlay Acquisition	131,092	02/28/03	Variable	131,092	No payment made
Caterpillar for Equipment	39,351	12/20/02	2.9%	31,025	12/20/2002
City of Great Falls Equipment	<u>384,370</u>	01/01/03	4.0%	<u>338,802</u>	1/1/2003
Business-Type Activities Total	<u>554,813</u>			<u>500,919</u>	
Total	<u>\$ 1,207,650</u>			<u>\$ 1,005,828</u>	

The Intercap variable interest rates are adjusted annually to equal the interest rate on the Montana Board of Investments (Board) bonds, plus up to 11/2% per annum as is necessary to pay the County's share of program expenses as determined by the Board. Interest payments for the loans are calculated at the current interest rate provided by the Board.

Annual debt service requirements to maturity for loans payable are as follows:

Year Ending	<b><u>Governmental Activities</u></b>			<b><u>Business-Type Activities</u></b>			<b><u>Total</u></b>		
	<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 63,768	\$ 13,935	\$ 77,703	50,935	17,972	\$ 68,907	\$ 114,703	\$ 31,907	\$ 146,610
2005	66,247	12,135	78,382	52,646	16,290	68,936	118,893	28,425	147,318
2006	59,530	10,260	69,790	54,572	14,391	68,963	114,102	24,651	138,753
2007	44,441	8,670	53,111	56,568	12,431	68,999	101,009	21,101	122,110
2008	45,852	7,394	53,246	50,313	10,398	60,711	96,165	17,792	113,957
2009	47,306	6,095	53,401	52,219	8,536	60,755	99,525	14,631	114,156
2010	48,809	4,718	53,527	54,199	6,591	60,790	103,008	11,309	114,317
2011	50,359	3,316	53,675	56,254	4,577	60,831	106,613	7,893	114,506
2012	51,958	1,870	53,828	58,387	2,486	60,873	110,345	4,356	114,701
2013	<u>26,639</u>	<u>379</u>	<u>27,018</u>	<u>14,826</u>	<u>317</u>	<u>15,143</u>	<u>41,465</u>	<u>696</u>	<u>42,161</u>
Total	<u>\$ 504,909</u>	<u>\$ 68,772</u>	<u>\$ 573,681</u>	<u>\$ 500,919</u>	<u>\$ 93,989</u>	<u>\$ 594,908</u>	<u>\$ 1,005,828</u>	<u>\$ 162,761</u>	<u>\$ 1,168,589</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**G. Long-term debt, continued**

**4. Capital Lease Obligations**

The County has entered into several leases that meet the criteria of a capital lease as defined by Statement of Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. Total leased equipment capitalized in governmental funds as of June 30, 2003, was \$1,998,458.

The following is a schedule of the future minimum lease payments under the capitalized leases together with the present value of the net minimum lease payments as of June 30, 2003:

Year Ending June 30:	Amount
2004	\$ 176,196
2005	938,635
2006	12,020
2007	132
Total minimum lease payments	1,126,983
Less: Amount representing interest	73,369
Present value of net minimum lease payments	<b>\$ 1,053,614</b>

**5. Compensated Absences**

The State assumed the majority of the District Court system on July 1, 2002. Along with this assumption they allowed transferred employees to retain their vacation and sick leave at no cost to the County. During the 2003 legislature the State passed Senate Bill 490 which passed part of these costs back to the County. The County will make equal payments of \$50,049 on January 1, 2004 and 2005, for a total payment of \$100,098. The County has accrued this amount in the Government-wide financial statements under Current portion of long term debt and compensated absences.

**6. Changes in long-term liabilities**

Long-term liability activity for the fiscal year ended June 30, 2003, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 13,420,000	\$ -	\$ 820,000	\$ 12,600,000	\$ -
Special assessment debt with governmental commitment	1,319,130	-	144,973	1,174,157	2,119
Less deferred amounts:					
For issuance costs	(216,705)	-	18,040	(198,665)	-
Total bonds payable	14,522,425	-	983,013	13,575,492	2,119
Loans	526,413	36,350	57,854	504,909	63,768
Capital Leases	1,178,227	-	124,613	1,053,614	120,870
Early retirement payable	25,158	-	25,158	-	-
Compensated absences	1,649,414	100,269	190,385	1,559,298	50,049
Governmental activity long-term liabilities	\$ 17,901,637	\$ 136,619	\$ 1,381,023	\$ 16,693,313	\$ 236,806
<b>Business-type activities:</b>					
Loans	\$ -	\$ 554,813	\$ 53,894	\$ 500,919	\$ 50,935
Compensated absences	24,495	18,457	-	42,952	-
Business-type activity long-term liabilities	\$ 24,495	\$ 573,270	\$ 53,894	\$ 543,871	\$ 50,935

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**H. Pending Litigation**

The County is a party to certain litigation under which it may be required to pay certain monies upon the decision of the courts. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that these matters will not have a material adverse effect on the financial condition of the County. Accordingly, no provision has been made in the financial statements for these contingent liabilities.

The County is involved in a litigation not covered by insurance that will likely result in a judgment against the County or, in the alternative, the Board of County Commissioners may elect to settle the claim. Regardless, the County is anticipating having to compensate a plaintiff without benefit of insurance coverage (the claim relates to a petroleum product release on the plaintiff's property). The amount of compensation owed is undeterminable since discovery is ongoing. Accordingly, no provision has been made in the financial statements for this contingent liability.

**I. Restatements/prior period adjustments**

During the current fiscal year, adjustments relating to prior year's transactions were made to a retained earnings account. The following is a schedule of this adjustment:

<u>Fund</u>	<u>Amount</u>	<u>Reason for adjustment</u>
Solid Waste - Proprietary Fund	1,791	Correction of Fixed Asset

**J. Pension and retirement plans**

Substantially all County employees participate in one of the following cost-sharing, multiple-employer retirement benefit plans.

**1. Public Employees' Retirement System (PERS)**

PERS is a statewide, cost-sharing, multiple-employer defined benefit plan. All employees, other than the County's sheriff and deputy sheriffs, that work more than the equivalent of 120 working days per fiscal year, are required by State law to participate in the PERS.

Effective July 1, 2002, PERS permits plan members to elect to transfer a portion of their plan entitlement to a defined contribution plan and have their share of plan contributions deposited to a separate account in a defined contribution plan. There is no change in the required contributions from employers, employees, or the State.

The PERS plan offers retirement, disability, and death benefits to plan members and their beneficiaries. Benefit provisions are established by State law and may be modified only by the State of Montana legislature. The plan is administered by the Public Employee's Retirement Division (PERD).

Benefits are vested after five years of membership service. A member may retire with a normal service retirement benefit after both completing at least five years of membership service and attaining the minimum service retirement age of 60; or after completing 30 years of membership service, regardless of age; or after reaching 65 while an active member, regardless of years of service. The normal retirement benefit, payable monthly for life, is the greater of the following formulas:

- a.  $1/56 \times \text{Years of Service} \times \text{Final Average Salary (FAS)}$ , or
- b. The actuarial equivalent of double the member's accumulating regular contributions, annuitized over the expected life of the member (FAS is the member's highest average gross pay during any 36 consecutive months of membership service).

A member who is not eligible for normal service retirement may retire with an actuarially reduced early retirement benefit after either completing at least five years of membership service and attaining age 50, or 25 years of membership service, regardless of age. At retirement, members may choose an option providing benefits for their life only, or choose a reduced monthly benefit in order to provide continuing optional benefits for designated contingent annuitants upon the retired member's death.

The PERS financial information is reported in the Public Employees' Retirement Boards' published "Comprehensive Annual Financial Report" for the fiscal year end. It is available from PERD at 1712 Ninth Avenue, PO Box 200131, Helena, MT 59620-0131, (406) 444-3154.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**J. Pension and retirement plans, continued**

**2. Sheriffs' Retirement System (SRS)**

SRS is a statewide, cost-sharing, multiple-employer defined benefit plan. The County Sheriff, Under-sheriff, and Deputy Sheriffs participate in the SRS plan.

The SRS plan offers retirement, disability, and death benefits to plan members and their beneficiaries. Benefit provisions are established by State law and may be modified only by the State of Montana legislature. The plan is administered by the Public Employee's Retirement Division (PERD).

Benefits are vested after 15 years of membership service, or after five years if involuntarily terminated. A member may retire with a regular service retirement benefit after completing 20 years of membership service, regardless of age. The retirement benefit (with optional benefits available for the joint life of a contingent annuitant), payable monthly for life, is based on the following formula:

$$2.50\% \times \text{Years of Service} \times \text{FAS (FAS is the member's highest average compensation during any 36 consecutive months of membership service)}.$$

A member may retire with an actuarially reduced early retirement benefit after completing 15 years of membership service and attaining age 50.

The SRS plan issues a publicly available financial report that includes financial statements and required supplementary information for that plan. Those reports may be obtained by writing or calling the Public Employees' Retirement Division at the same address given for the PERS plan above.

**3. Funding Policy and Annual Contributions**

The County made the following contributions into the plans for the year ended June 30, 2003 as follows:

	<b>PERS</b>	<b>SRS</b>
Required member contributions	6.90%	9.245%
Required employer contributions (1)	6.80%	9.535%
Covered payroll	\$ 10,015,855	\$ 1,277,856
(1) 0.10% paid by State of Montana		
Contributions:		
Employer	\$ 681,074	\$ 121,843
Employee	691,092	118,137
Additional Employee	3,358	5,815
Total	\$ 1,375,524	\$ 245,795

Additional contributions represent voluntary payment of contributions on time worked at another qualifying governmental entity or agency, thereby purchasing additional creditable service. Both employer and employee contributions were made at 100% of the amount required for fiscal year 2003.

Three year trend information is as follows:

		Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS		06/30/01	\$ 678,535	\$ 678,535	100%
		06/30/02	\$ 696,095	\$ 696,095	100%
		06/30/03	\$ 681,074	\$ 681,074	100%
SRS		06/30/01	\$ 120,490	\$ 120,490	100%
		06/30/02	\$ 130,366	\$ 130,366	100%
		06/30/03	\$ 121,843	\$ 121,843	100%

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**K. Subsequent Events**

1. Health Insurance Portability and Accountability Act of 1996 (HIPPA)

The County has implemented portions of HIPPA and is in the process of implementing the "Privacy Rule" and "Standard Transactions" portion of the Administrative Simplification Suite.

**L. Risk Management**

The County faces a considerable number of risks of loss, including (1) damage to and loss of property and contents, (2) employee torts, (3) professional liability, i.e. error and omissions, (4) environmental damage, (5) workers' compensation, i.e. employee injuries, (6) prisoner medical costs and (7) medical insurance costs of employees. A variety of methods are used to provide insurance for these risks. Commercial policies (except vehicle fleet coverage) transfers all risk of loss, except for the deductible amounts, are purchased for property and content damage, employee torts, and professional liabilities.

Coverage limits and deductibles on the commercial policies are periodically reviewed so that the County is adequately insured. The County has created the full time position of Risk Manager to evaluate and manage the ongoing insurance risks. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

The insurance premiums for comprehensive coverage are accounted for in the comprehensive insurance special revenue fund. Fleet coverage premium is allocated to each specific fund based on usage. Workers' compensation premiums are allocated to each specific fund based upon personnel.

The majority of the County's coverage was switched to the Montana Association of Counties (MACo) insurance program on July 1, 1995. The County still maintains its boiler coverage, and some professional liability policies, outside of this program, on commercial policies. The program provides the following coverage's: property, general liability, auto liability and physical damage, public officials' errors and omissions, law enforcement liability, and crime. The County maintains sufficient coverage to meet the \$1,500,000 liability exposure imposed by State Statute.

The County is uninsured as to prisoner medical costs even though State law makes the County liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2003, the County incurred \$224,763 in prisoner medical costs, with direct reimbursement of \$95,562 from various agencies, individuals or insurance carriers for a net expenditure of \$129,200. The County also contracts with the Spectrum Medical Inc. to provide health care and mental health services to both County inmates and State inmates. In the fiscal year ended June 30, 2003, the County expended \$493,595 for these services. The County receives a reimbursement for the State for their inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State.

The County has no coverage for potential losses from environmental damages. The County has property located within a medium priority State Superfund site. The County is eligible for State aid up to one million dollars, which should be adequate to fund our portion of any clean-up.

1. Workers Compensation

The County participates in a state-wide public risk pool, Montana Association of Counties (MACo) for workers' compensation coverage. Employee medical insurance is provided through the Montana Joint Powers Trust administered by Employee Benefit Management Services, Inc.

The County has joined together with other Montana counties to form a self-insurance pool offering workers' compensation coverage. This pool, named the Montana Association of Counties Workers' Compensation Trust, has entered into an agreement with a private management firm to provide claim administrative services. The Trust has also entered into an agreement with the Montana Association of Counties to provide general administrative services.

The Trust uses excess insuring agreements (specific coverage of \$2,000,000 in excess of \$500,000 for each occurrence) to reduce its exposure to large losses on a per claim basis. These reduce Trust exposure, although it does not discharge the primary liability of the Trust as direct insurer. The Trust evaluates its financial position annually and member rates are adjusted annually.

The County's obligation to the Trust is to pay the determined workers' compensation premium rates. However, the County has no financial or contractual obligation to remain in the pool.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**L. Risk Management, continued**

1. Workers Compensation, continued

Audited financial statement for the Montana Association of Counties Workers' Compensation Trust for fiscal year ended September 30, 2002 disclosed the Following:

Assets	\$ <u>11,844,864</u>
Short-term liabilities	\$ 17,400
Loss reserves	11,041,793
Net assets	<u>785,671</u>
 Total liabilities, reserves and net assets	 \$ <u>11,844,864</u>
 Income	 \$ 3,809,377
Expenses	<u>7,225,336</u>
 Net decrease in net assets	 \$ <u>(3,415,959)</u>

Cascade County, Montana pays a periodic premium to MACo for its workers' compensation insurance coverage.

2. Employee Health and Medical

The County provides medical insurance coverage for its employees via a self-insured plan (the Plan) that is administered by Blue Cross/Blue Shield of Montana (BC/BS). The Plan provides medical benefits and is operated as an Internal Service fund, the Self Insurance Fund. The Plan carries specific and aggregate stop-loss coverage. Rates are determined in consultation with BC/BS based on past claims experience and reserves maintained by the County. The rates include a premium of a commercial "specific stop-loss" policy and an "aggregate stop-loss" policy. The specific stop-loss coverage reimburses the Plan for claims arising out of the illness or injury of a plan participant that exceed \$75,000. The aggregate stop-loss coverage protects the Plan against claims, which individually are not large enough to qualify for specific stop-loss coverage, but when added together are greater than the Plan's expected claims. The Plan, after consultation with BC/BS, accrued a liability of \$265,807 for claims reported but not paid and claims incurred but are not reported as of June 30, 2003. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

Changes in the funds claim liability is as follows:

	<u>Fiscal year ended June 30</u>	
	<u>2003</u>	<u>2002</u>
Claims liability, beginning of year	\$ 198,415	\$ 167,500
Claims incurred in the fiscal year	1,341,236	880,498
Claims paid in the fiscal year	<u>(1,273,844)</u>	<u>(849,583)</u>
 Claims liability, end of year	 <u>\$ 265,807</u>	 <u>\$ 198,415</u>

**M. Intergovernmental Agreements**

The County has entered into various intergovernmental agreements with the City of Great Falls for providing services. These agreements include the following

1. Library

The County contributes to the operations of the Library Board. The financial accounting and reporting for the library operations is performed by the City of Great Falls. Cascade County assesses a rural mill levy for the purpose of making contributions to the city library operating costs, as well as to the Belt and Cascade town libraries. For the fiscal year ended June 30, 2003, the County remitted \$190,000 from Library fund levies to the City of Great Falls and \$20,000 to the town libraries of Belt and Cascade.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2003**

**IV. DETAILED NOTES ON ALL FUNDS, continued**

**M. Intergovernmental Agreements, continued**

2. Health Department

The City of Great Falls (City) contributes to the operations of the City-County Health Department. The financial accounting and reporting for the health department is performed by the County and the County assesses a rural levy for department operating costs. The City remits to the County a contribution for operating costs on a periodic basis. For the fiscal year ended June 30, 2003, the City remitted \$218,000 to the Health Department Fund.

On November 22, 1999, Cascade County and the City of Great Falls entered into an inter-local agreement establishing management authority, maintenance responsibilities, and ownership of record for the new City-County Health Department building.

**N. Conduit Debt**

Cascade County had three conduit debt transactions with a total principle balance remaining at June 30, 2003, of \$4,277,975. These consisted of a series 1992 industrial development revenue issue, series 2001 multi-family housing revenue issue and a series 2001 industrial development issue. Cascade County has no pecuniary liability as the Issuer, nor can a charge against its general credit or taxing powers be incurred. The County was not financially obligated as the Issuer in any way.

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**MAJOR DEBT SERVICE FUND**  
**YEAR ENDED JUNE 30, 2003**

<b>SUN PRAIRIE VILLAGE DEBT SERVICE FUND</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ 216	\$ 216
<b>Total Revenues</b>	-	-	216	216
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Debt Service:</b>				
Principal	8,897	8,897	-	8,897
Interest	-	-	-	-
<b>Total Expenditures</b>	8,897	8,897	-	8,897
<b>Excess of revenues over (under) expenditures</b>	(8,897)	(8,897)	216	9,113
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of assets	-	-	501	501
Total other financing sources (uses)	-	-	501	501
<b>Net Change in Fund Balance</b>	\$ (8,897)	\$ (8,897)	717	\$ 9,614
Fund Balance, beginning of year			(581,912)	
Fund Balance, end of year			\$ (581,195)	

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2003**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,810,039	\$ 650,255	\$ 772,885	\$ 9,233,179
Restricted cash and cash equivalents	-	-	14,957	14,957
Taxes and assessments receivable	1,337,570	1,513,036	-	2,850,606
Other receivables	681,894	911	795	683,600
Prepaid Expenses	3,366	-	-	3,366
Due from other funds	-	594,493	135,181	729,674
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 9,832,869</u>	<u>\$ 2,758,695</u>	<u>\$ 923,818</u>	<u>\$ 13,515,382</u>
<b>LIABILITIES</b>				
Short-term payables	\$ 848,842	\$ -	\$ 1,750	\$ 850,592
Due to other funds	395,928	3,685	-	399,613
Deferred revenue	1,337,570	1,513,036	-	2,850,606
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>2,582,340</u>	<u>1,516,721</u>	<u>1,750</u>	<u>4,100,811</u>
<b>FUND BALANCES</b>				
Reserved	-	1,241,974	14,957	1,256,931
Unreserved	7,250,529	-	907,111	8,157,640
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>7,250,529</u>	<u>1,241,974</u>	<u>922,068</u>	<u>9,414,571</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 9,832,869</u>	<u>\$ 2,758,695</u>	<u>\$ 923,818</u>	<u>\$ 13,515,382</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
<b>REVENUES</b>				
Taxes and special assessments	\$ 5,966,268	\$ 1,429,979	\$ -	\$ 7,396,247
Licenses and permits	103,360	-	-	103,360
Intergovernmental	4,758,679	23,759	-	4,782,438
Charges for services	1,281,176	-	-	1,281,176
Fines and forfeitures	42,142	-	-	42,142
Investment income	35,478	8,183	16,027	59,688
Miscellaneous	507,804	-	15,665	523,469
<b>Total Revenues</b>	<b>12,694,907</b>	<b>1,461,921</b>	<b>31,692</b>	<b>14,188,520</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	1,655,070	-	-	1,655,070
Supplies/services/materials, etc.	587,756	-	-	587,756
<b>Public Safety:</b>				
Personal services	917,700	-	-	917,700
Supplies/services/materials, etc.	718,780	-	-	718,780
<b>Public Works:</b>				
Personal services	1,479,746	-	-	1,479,746
Supplies/services/materials, etc.	775,157	-	-	775,157
<b>Public Health:</b>				
Personal services	2,464,279	-	-	2,464,279
Supplies/services/materials, etc.	1,180,370	-	-	1,180,370
<b>Social and Economic Services:</b>				
Personal services	937,184	-	-	937,184
Supplies/services/materials, etc.	856,666	-	-	856,666
<b>Culture and Recreation:</b>				
Personal services	27,814	-	-	27,814
Supplies/services/materials, etc.	531,434	-	-	531,434
<b>Housing and Community Development:</b>				
Personal services	75,704	-	-	75,704
Supplies/services/materials, etc.	57,380	-	-	57,380
<b>Conservation of Natural Resources:</b>				
Personal services	40,604	-	-	40,604
Supplies/services/materials, etc.	1,585	-	-	1,585
<b>Capital Expenditures</b>	730,296	-	226,062	956,358
<b>Miscellaneous</b>	288,833	-	198,055	486,888
<b>Debt Service:</b>				
Principal	131,249	964,033	-	1,095,282
Interest	62,956	687,528	-	750,484
<b>Total Expenditures</b>	<b>13,520,563</b>	<b>1,651,561</b>	<b>424,117</b>	<b>15,596,241</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(825,656)</b>	<b>(189,640)</b>	<b>(392,425)</b>	<b>(1,407,721)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	36,350	36,350
Sale of assets	-	-	35,950	35,950
Transfers in	1,224,947	348	42,526	1,267,821
Transfers out	(1,090,548)	(348)	-	(1,090,896)
Total other financing sources (uses)	134,399	-	114,826	249,225
<b>Net Change in Fund Balance</b>	<b>(691,257)</b>	<b>(189,640)</b>	<b>(277,599)</b>	<b>(1,158,496)</b>
Fund Balance, beginning of year	7,941,786	1,431,614	1,199,667	10,573,067
Fund Balance, end of year	<b>\$ 7,250,529</b>	<b>\$ 1,241,974</b>	<b>\$ 922,068</b>	<b>\$ 9,414,571</b>

## NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for resources and expenditures which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounted for in separate funds. Such resources are derived from specific taxes and federal grants and entitlements.

Road - Established under the County Surveyor, responsible for construction, maintenance, snow removal, street signs and improvements of county roadways.

Poor - Established to provide public assistance as necessary.

Bridge - Established under the County Surveyor, responsible for constructing, maintaining, and repairing free public bridges.

Weed Control - Established to finance the operations of the Noxious Weed Control Board.

Predatory Animal Control - Established to pay for the cost of predator control on livestock.

State Fair - Established to secure, equip, maintain, and operate a county fair.

District Court - Established to pay the Public Defender, Clerk of Court, Youth Court, and District Court costs.

Comprehensive Insurance - Established to pay the County's comprehensive and liability insurance.

Mosquito Control - Established to finance the operations of the Mosquito Control Board.

Parks - Established to maintain, operate, and equip parks.

Library - Established to maintain and operate libraries.

Emergency Medical Services - Established to provide rural emergency medical services.

Four Seasons Arena - Established to maintain and operate the Four Seasons Arena.

Planning Board - Established to finance the operations of the Planning Board.

Health - Established to operate the City-County Health Department.

Mental Health - Established to finance the operations of the Mental Health Board.

Senior Citizens - Established to provide certain sources of Area 8 Agency on Aging.

Medicaid Waiver - Medicaid payments for home health care alternative to nursing home care.

County Extension Services - Levy to provide support for the needs of the Cascade County Extension Agent.

Special Transportation - Established to provide transportation for senior and disabled citizens.

Rural Fire - Established to protect range, farm, and forest resources.

Medical Service - Established to provide adult detention infirmary services.

Museums - Established to maintain and operate museums.

Employee Retirement - Established to provide retirement for County employees.

Group Insurance - Established to provide medical insurance for County employees.

Group Insurance Dividend - Established to account for insurance group premium refunds.

Drug Forfeiture - Established to account for all drug seizure assets.

Federal Equitable Share - To account for County share of drug forfeiture revenues.

CDBG (Community Development Block Grant) Revolving Loan - Established for community development activities.

Records Preservation - Established to preserve County records.

D.A.R.E. (Drug and Alcohol Resistance Education) - Established to fund Drug Abuse Resistance Educational activities.

Jail Improvement & Education - Established for jail improvements and education.

## NONMAJOR SPECIAL REVENUE FUNDS

- #6 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #13 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #17 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #21 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #23 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- Gibson Flat O & M - Established to collect assessment fees for the payment of operation and maintenance costs for the drainage district.
- Park Garden O & M - Established to account for assessments used to repair Park Garden Paving RID.
- Alcohol Rehabilitation - Established to account for State funds disbursed to Gateway Recovery Center by the County.
- Alcohol Traffic Safety - Established to account for State DUI reinstatement fees that are disbursed to the DUI Task Force by the County.
- Gasoline Tax - Established to account for State funds recouped from the gasoline tax.
- Cultural Trust Grants - Established to account for cultural trust grant funds.
- Motor Vehicle Disposal - Established to pay for junk vehicle removal.
- Weed Trust - Established to account for state funds granted to the County for weed control services.
- Partnership - A grant to account for in-home services to promote child safety and well being.
- Juvenile Detention Center - Established to track the revenues and expenses of the Juvenile Detention Center.
- Home Attendant - Established to account for State general fund dollars that are provided for home attendant services for seniors.
- Medical Alert - Established to account for funds to purchase personal medical alert devices for senior citizens.
- Air Pollution - Establish to fund air pollution monitoring.
- Parenting Wisely- A grant used to teach parents skills to help their children.
- Juvenile Holdover- A grant to fund housing of juveniles until the parents can pick the juvenile up.
- Electronic Monitoring- A grant used to buy electronic monitoring bracelets worn by youths on house arrest.
- Crime Control - Juvenile - Established to account for state general fund dollars that are provided to help operate the Juvenile Detention
- Victim Witness Program - Established to account for state general fund dollars that help provide victim witness protection.
- Boat Safety Enforcement - Established to provide for water safety.
- Integrated Prevention Grant- A grant to reduce youth violence and delinquency through a science based program.
- Law Enforcement Block Grant - Established to account for the federal grant that was awarded for the salaries and overtime of special assignments of the Sheriff's department and its personnel.
- Commodities - To account for granted commodities received and distributed.
- Rocky Mountain HIDTA- A grant to prevent drug trafficking.
- CDBG (Community Development Block Grant) Planning Grant - A grant used for Missouri River Corridor planning.
- Technical and Records - A Federal grant to facilitate the sheriff's computer to interface with the State of Montana's computer.
- CTEP Jail Roof - Established to account for the Federal grant awarded to fund repairs on the old Cascade County jail roof.
- Belt Library - Established to account for grant funds to build the Belt City Library.
- Safe Kids Safe Communities - A grant used to educate the public about the use of child car seats and the dangers of impaired driving.
- Children's Outreach - To account for grant monies to provide and enroll children in health insurance programs.

## NONMAJOR SPECIAL REVENUE FUNDS

Safe Kids at Home- A grant that provides for collection of childhood injury data and home safety training and information.

Bioterrorism Grant - A grant to help combat and prevent bioterrorism.

Drug Free Community Grant- A grant to reduce tobacco, alcohol and drug abuse by promoting a healthy lifestyle.

Cancer - Established to account for the federal grant that was awarded to fund cancer services.

Tobacco - Established to account for the federal grant that was awarded to fund tobacco prevention services.

Community Incentive Program - Teen health grant program.

HAN/EDIP - To account for grant funds for Health Alert Network.

Lead Prevention - Established to account for the federal grant that was awarded to fund lead prevention services.

W.I.C. (Women, Infants & Children) - Established to account for the federal grant that was awarded to fund Women, Infant, and Children services.

Abstinence Contract - To account for grant funds to provide abstinence education.

Maternal Child Health - Established to account for the federal grant that was awarded to fund Maternal Child Health services.

HIV Consortium - Established to account for the federal grant that was awarded to fund HIV consortia.

Fetal Alcohol Syndrome - Established to account for a Federal grant to fund education to high risk mothers-to-be who have a history of alcohol abuse.

Immunization Project - Established to account for the federal grant that was awarded to fund immunization 0-2 project.

Tuberculosis Prevention - Established to account for the federal grant that was awarded to fund tuberculosis prevention services.

AIDS/HIV Testing - Established to account for the federal grant that was awarded to fund AIDS/HIV prevention services.

Direct Services Aging- A grant that provides home attendant, caregiver and ombudsman services to seniors.

Contracted Services Aging- Provides funding to senior centers for services.

Congregate Meals - Established to account for the federal grant that was awarded to fund nutrition services.

EASI Aging- A grant to teach seniors about environmental issues such as noxious weeds.

R.S.V.P (Retired Senior Volunteer Program) - Established to account for the federal grant that was awarded to fund the Retired Senior Volunteer Program.

Administrative Aging- A federal grant for the administrative costs of Area VIII Aging services.

Foster Grandparents - Established to account for the federal grant that was awarded to fund the Foster Grandparents Program.

Community Health Clinic - Established to account for the federal grant to operate the Community Health Care Center, a clinic.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
June 30, 2003**

	<u>Road</u>	<u>Poor</u>	<u>Bridge</u>	<u>Weed Control</u>	<u>Predatory Animal Control</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,256,555	\$ 341,465	\$ 420,179	\$ 317,245	\$ 4,385
Taxes and assessments receivable	273,478	67,361	92,692	48,499	578
Other receivables	774	-	290	-	-
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,530,807</u>	<u>\$ 408,826</u>	<u>\$ 513,161</u>	<u>\$ 365,744</u>	<u>\$ 4,963</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 36,226	\$ 20,864	\$ 17,979	\$ 78,992	\$ 1,900
Due to other funds	125,000	-	-	-	-
Deferred revenue	<u>273,478</u>	<u>67,361</u>	<u>92,692</u>	<u>48,499</u>	<u>578</u>
Total Liabilities	<u>434,704</u>	<u>88,225</u>	<u>110,671</u>	<u>127,491</u>	<u>2,478</u>
<b>FUND BALANCES</b>					
Unreserved	<u>1,096,103</u>	<u>320,601</u>	<u>402,490</u>	<u>238,253</u>	<u>2,485</u>
Total liabilities and fund balances	<u>\$ 1,530,807</u>	<u>\$ 408,826</u>	<u>\$ 513,161</u>	<u>\$ 365,744</u>	<u>\$ 4,963</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>State Fair</u>	<u>District Court</u>	<u>Comprehensive Insurance</u>	<u>Mosquito Control</u>	<u>Parks</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 14,607	\$ 919,667	\$ 215,872	\$ 281,050	\$ 6,100
Taxes and assessments receivable	35,187	137,172	33,251	74,352	-
Other receivables	48	215,562	-	-	54
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 49,842</u>	<u>\$ 1,272,401</u>	<u>\$ 249,123</u>	<u>\$ 355,402</u>	<u>\$ 6,154</u>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ 87,839	\$ 1,048	\$ 21,301	\$ 679
Due to other funds	-	-	-	-	-
Deferred revenue	<u>35,187</u>	<u>137,172</u>	<u>33,251</u>	<u>74,352</u>	<u>-</u>
Total Liabilities	<u>35,187</u>	<u>225,011</u>	<u>34,299</u>	<u>95,653</u>	<u>679</u>
<b>FUND BALANCES</b>					
Unreserved	<u>14,655</u>	<u>1,047,390</u>	<u>214,824</u>	<u>259,749</u>	<u>5,475</u>
Total liabilities and fund balances	<u>\$ 49,842</u>	<u>\$ 1,272,401</u>	<u>\$ 249,123</u>	<u>\$ 355,402</u>	<u>\$ 6,154</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Library</u>	<u>Emergency Medical Services</u>	<u>Four Seasons Arena</u>	<u>Planning Board</u>	<u>Health</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 169,275	\$ 155,251	\$ 13,827	\$ 20,282	\$ 575,633
Taxes and assessments receivable	70,403	16,748	38,465	37,631	72,158
Other receivables	-	-	-	-	6,680
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 239,678</u>	<u>\$ 171,999</u>	<u>\$ 52,292</u>	<u>\$ 57,913</u>	<u>\$ 654,471</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 96,119	\$ 1,889	\$ -	\$ 21,155	\$ 47,832
Due to other funds	-	-	-	-	-
Deferred revenue	<u>70,403</u>	<u>16,748</u>	<u>38,465</u>	<u>37,631</u>	<u>72,158</u>
Total Liabilities	<u>166,522</u>	<u>18,637</u>	<u>38,465</u>	<u>58,786</u>	<u>119,990</u>
<b>FUND BALANCES</b>					
Unreserved	<u>73,156</u>	<u>153,362</u>	<u>13,827</u>	<u>(873)</u>	<u>534,481</u>
Total liabilities and fund balances	<u>\$ 239,678</u>	<u>\$ 171,999</u>	<u>\$ 52,292</u>	<u>\$ 57,913</u>	<u>\$ 654,471</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Mental Health</u>	<u>Senior Citizens</u>	<u>Medicaid Waiver</u>	<u>County Extension Services</u>	<u>Special Transportation</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 146,550	\$ 2,367	\$ -	\$ 102,613	\$ 5,088
Taxes and assessments receivable	13,185	21,963	-	35,626	18,058
Other receivables	-	-	27,494	-	-
Prepaid Expenses	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 159,735</u></b>	<b><u>\$ 24,330</u></b>	<b><u>\$ 27,494</u></b>	<b><u>\$ 138,239</u></b>	<b><u>\$ 23,146</u></b>
<b>LIABILITIES</b>					
Short-term payables	\$ 80,357	\$ -	\$ 4,132	\$ 10,165	\$ 3,346
Due to other funds	-	-	16,652	-	-
Deferred revenue	13,185	21,963	-	35,626	18,058
<b>Total Liabilities</b>	<b><u>93,542</u></b>	<b><u>21,963</u></b>	<b><u>20,784</u></b>	<b><u>45,791</u></b>	<b><u>21,404</u></b>
<b>FUND BALANCES</b>					
Unreserved	66,193	2,367	6,710	92,448	1,742
<b>Total liabilities and fund balances</b>	<b><u>\$ 159,735</u></b>	<b><u>\$ 24,330</u></b>	<b><u>\$ 27,494</u></b>	<b><u>\$ 138,239</u></b>	<b><u>\$ 23,146</u></b>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Rural Fire</u>	<u>Medical Service</u>	<u>Museums</u>	<u>Employee Retirement</u>	<u>Group Insurance</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 54,721	\$ 22,487	\$ 168,550	\$ 61,716	\$ 423,225
Taxes and assessments receivable	3,465	22,923	43,189	49,220	130,006
Other receivables	-	47	-	-	-
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 58,186</u>	<u>\$ 45,457</u>	<u>\$ 211,739</u>	<u>\$ 110,936</u>	<u>\$ 553,231</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 527	\$ 352	\$ 133,000	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	<u>3,465</u>	<u>22,923</u>	<u>43,189</u>	<u>49,220</u>	<u>130,006</u>
Total Liabilities	<u>3,992</u>	<u>23,275</u>	<u>176,189</u>	<u>49,220</u>	<u>130,006</u>
<b>FUND BALANCES</b>					
Unreserved	<u>54,194</u>	<u>22,182</u>	<u>35,550</u>	<u>61,716</u>	<u>423,225</u>
Total liabilities and fund balances	<u>\$ 58,186</u>	<u>\$ 45,457</u>	<u>\$ 211,739</u>	<u>\$ 110,936</u>	<u>\$ 553,231</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Group Insurance Dividend</u>	<u>Drug Forfeiture</u>	<u>Federal Equitable Share</u>	<u>CDBG Revolving Loan</u>	<u>Records Preservation</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 96,918	\$ 128,281	\$ 178,855	\$ 219,019	\$ 167,821
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	1,661	117	143	1,277
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 96,918</u>	<u>\$ 129,942</u>	<u>\$ 178,972</u>	<u>\$ 219,162</u>	<u>\$ 169,098</u>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ 18	\$ -	\$ -	\$ 1,855
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>1,855</u>
<b>FUND BALANCES</b>					
Unreserved	<u>96,918</u>	<u>129,924</u>	<u>178,972</u>	<u>219,162</u>	<u>167,243</u>
Total liabilities and fund balances	<u>\$ 96,918</u>	<u>\$ 129,942</u>	<u>\$ 178,972</u>	<u>\$ 219,162</u>	<u>\$ 169,098</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>D.A.R.E.</u>	<u>Jail Improvement &amp; Education</u>	<u>#6 Light Maintenance District</u>	<u>#13 Light Maintenance District</u>	<u>#17 Light Maintenance District</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 5,233	\$ 16,220	\$ 307	\$ 213	\$ 2,311
Taxes and assessments receivable	-	-	-	-	346
Other receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 5,233</u>	<u>\$ 16,220</u>	<u>\$ 307</u>	<u>\$ 213</u>	<u>\$ 2,657</u>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ 37	\$ 34	\$ 25	\$ 317
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	346
Total Liabilities	<u>-</u>	<u>37</u>	<u>34</u>	<u>25</u>	<u>663</u>
<b>FUND BALANCES</b>					
Unreserved	<u>5,233</u>	<u>16,183</u>	<u>273</u>	<u>188</u>	<u>1,994</u>
Total liabilities and fund balances	<u>\$ 5,233</u>	<u>\$ 16,220</u>	<u>\$ 307</u>	<u>\$ 213</u>	<u>\$ 2,657</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flat O & M	Park Garden O & M	Alcohol Traffic Safety
<b>ASSETS</b>					
Cash and cash equivalents	\$ 119	\$ 5,667	\$ 41,038	\$ 2,418	\$ 6,643
Taxes and assessments receivable	291	854	469	-	-
Other receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 410</u>	<u>\$ 6,521</u>	<u>\$ 41,507</u>	<u>\$ 2,418</u>	<u>\$ 6,643</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 34	\$ 1,102	\$ -	\$ -	\$ 384
Due to other funds	-	-	-	-	-
Deferred revenue	291	854	469	-	-
Total Liabilities	<u>325</u>	<u>1,956</u>	<u>469</u>	<u>-</u>	<u>384</u>
<b>FUND BALANCES</b>					
Unreserved	<u>85</u>	<u>4,565</u>	<u>41,038</u>	<u>2,418</u>	<u>6,259</u>
Total liabilities and fund balances	<u>\$ 410</u>	<u>\$ 6,521</u>	<u>\$ 41,507</u>	<u>\$ 2,418</u>	<u>\$ 6,643</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Weed Trust</u>	<u>Partnership</u>	<u>Juvenile Detention Center</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 157,319	\$ 34,106	\$ 17,530	\$ 9,418	\$ 249,498
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	27,094
Prepaid Expenses	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 157,319</u></b>	<b><u>\$ 34,106</u></b>	<b><u>\$ 17,530</u></b>	<b><u>\$ 9,418</u></b>	<b><u>\$ 276,592</u></b>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ 10,006	\$ -	\$ 1,797	\$ 49,047
Due to other funds	-	-	-	-	8,299
Deferred revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>10,006</u></b>	<b><u>-</u></b>	<b><u>1,797</u></b>	<b><u>57,346</u></b>
<b>FUND BALANCES</b>					
Unreserved	<u>157,319</u>	<u>24,100</u>	<u>17,530</u>	<u>7,621</u>	<u>219,246</u>
<b>Total liabilities and fund balances</b>	<b><u>\$ 157,319</u></b>	<b><u>\$ 34,106</u></b>	<b><u>\$ 17,530</u></b>	<b><u>\$ 9,418</u></b>	<b><u>\$ 276,592</u></b>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Medical Alert</u>	<u>Air Pollution</u>	<u>Parent Wisely</u>	<u>Juvenile Holdover</u>	<u>Electronic Monitoring</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 6,535	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-
Other receivables	18,421	11,678	-	11,000	14,207
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 18,421</u>	<u>\$ 11,678</u>	<u>\$ 6,535</u>	<u>\$ 11,000</u>	<u>\$ 14,207</u>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ 76	\$ -	\$ -	\$ 641
Due to other funds	18,297	10,731	-	4,350	10,772
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>18,297</u>	<u>10,807</u>	<u>-</u>	<u>4,350</u>	<u>11,413</u>
<b>FUND BALANCES</b>					
Unreserved	<u>124</u>	<u>871</u>	<u>6,535</u>	<u>6,650</u>	<u>2,794</u>
Total liabilities and fund balances	<u>\$ 18,421</u>	<u>\$ 11,678</u>	<u>\$ 6,535</u>	<u>\$ 11,000</u>	<u>\$ 14,207</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	Crime Control Juvenile	Victim Witness Program	Boat Safety Enforcement	Law Enforcement Block Grant	Commodities
<b>ASSETS</b>					
Cash and cash equivalents	\$ 18,600	\$ 6,512	\$ 5,174	\$ 13,190	\$ 14,493
Taxes and assessments receivable	-	-	-	-	-
Other receivables	10,106	-	-	9	-
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 28,706</u>	<u>\$ 6,512</u>	<u>\$ 5,174</u>	<u>\$ 13,199</u>	<u>\$ 14,493</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 28,706	\$ -	\$ -	\$ -	\$ 739
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>28,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>739</u>
<b>FUND BALANCES</b>					
Unreserved	-	6,512	5,174	13,199	13,754
Total liabilities and fund balances	<u>\$ 28,706</u>	<u>\$ 6,512</u>	<u>\$ 5,174</u>	<u>\$ 13,199</u>	<u>\$ 14,493</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Rocky Mountain HIDTA</u>	<u>CTEP Jail Roof</u>	<u>Belt Library</u>	<u>Safe Kids Safe Communities</u>	<u>Childrens Outreach</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 182	\$ 2,985
Taxes and assessments receivable	-	-	-	-	-
Other receivables	61,893	4,393	825	4,528	-
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 61,893</u>	<u>\$ 4,393</u>	<u>\$ 825</u>	<u>\$ 4,710</u>	<u>\$ 2,985</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 281	\$ -	\$ -	\$ 2,136	\$ -
Due to other funds	61,612	4,393	825	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>61,893</u>	<u>4,393</u>	<u>825</u>	<u>2,136</u>	<u>-</u>
<b>FUND BALANCES</b>					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,574</u>	<u>2,985</u>
Total liabilities and fund balances	<u>\$ 61,893</u>	<u>\$ 4,393</u>	<u>\$ 825</u>	<u>\$ 4,710</u>	<u>\$ 2,985</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	Safe Kids at Home	Bioterrorism Grant	Drug Free Community Grant	Cancer	Community Incentive Program
<b>ASSETS</b>					
Cash and cash equivalents	\$ 9,434	\$ 50,497	\$ -	\$ 18,855	\$ 2,107
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	2,772	22,140	-
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 9,434</u>	<u>\$ 50,497</u>	<u>\$ 2,772</u>	<u>\$ 40,995</u>	<u>\$ 2,107</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 500	\$ 405	\$ 324	\$ 304	\$ -
Due to other funds	-	-	2,448	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>500</u>	<u>405</u>	<u>2,772</u>	<u>304</u>	<u>-</u>
<b>FUND BALANCES</b>					
Unreserved	<u>8,934</u>	<u>50,092</u>	<u>-</u>	<u>40,691</u>	<u>2,107</u>
Total liabilities and fund balances	<u>\$ 9,434</u>	<u>\$ 50,497</u>	<u>\$ 2,772</u>	<u>\$ 40,995</u>	<u>\$ 2,107</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>HAN/EPID</u>	<u>Lead Prevention</u>	<u>W.I.C.</u>	<u>Abstinence Contract</u>	<u>Maternal Child Health</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 961	\$ -	\$ 1,402	\$ 17,366
Taxes and assessments receivable	-	-	-	-	-
Other receivables	1,538	-	53,188	511	-
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,538</u>	<u>\$ 961</u>	<u>\$ 53,188</u>	<u>\$ 1,913</u>	<u>\$ 17,366</u>
<b>LIABILITIES</b>					
Short-term payables	\$ -	\$ -	\$ 1,851	\$ 187	\$ 191
Due to other funds	1,538	-	51,337	1,426	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,538</u>	<u>-</u>	<u>53,188</u>	<u>1,613</u>	<u>191</u>
<b>FUND BALANCES</b>					
Unreserved	<u>-</u>	<u>961</u>	<u>-</u>	<u>300</u>	<u>17,175</u>
Total liabilities and fund balances	<u>\$ 1,538</u>	<u>\$ 961</u>	<u>\$ 53,188</u>	<u>\$ 1,913</u>	<u>\$ 17,366</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>HIV Consortium</u>	<u>Fetal Alcohol Syndrome</u>	<u>Immunization Project</u>	<u>Tuberculosis Prevention</u>	<u>AIDS/HIV Testing</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 7,849	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-
Other receivables	6,421	32,262	17,533	5,021	6,549
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 14,270</u>	<u>\$ 32,262</u>	<u>\$ 17,533</u>	<u>\$ 5,021</u>	<u>\$ 6,549</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 2,058	\$ 557	\$ -	\$ -	\$ 461
Due to other funds	-	31,473	14,453	4,663	2,702
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,058</u>	<u>32,030</u>	<u>14,453</u>	<u>4,663</u>	<u>3,163</u>
<b>FUND BALANCES</b>					
Unreserved	<u>12,212</u>	<u>232</u>	<u>3,080</u>	<u>358</u>	<u>3,386</u>
Total liabilities and fund balances	<u>\$ 14,270</u>	<u>\$ 32,262</u>	<u>\$ 17,533</u>	<u>\$ 5,021</u>	<u>\$ 6,549</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	<u>Direct Services Aging</u>	<u>Contracted Services Aging</u>	<u>Congregate Meals</u>	<u>EASI Aging</u>	<u>R.S.V.P.</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,146	\$ 1,623	\$ -	\$ 14	\$ -
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	14,944	-	18,944
Prepaid Expenses	-	-	-	-	-
Total assets	<u>\$ 4,146</u>	<u>\$ 1,623</u>	<u>\$ 14,944</u>	<u>\$ 14</u>	<u>\$ 18,944</u>
<b>LIABILITIES</b>					
Short-term payables	\$ 3,091	\$ 1,548	\$ 4,644	\$ -	\$ 1,590
Due to other funds	-	-	10,200	-	8,171
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>3,091</u>	<u>1,548</u>	<u>14,844</u>	<u>-</u>	<u>9,761</u>
<b>FUND BALANCES</b>					
Unreserved	<u>1,055</u>	<u>75</u>	<u>100</u>	<u>14</u>	<u>9,183</u>
Total liabilities and fund balances	<u>\$ 4,146</u>	<u>\$ 1,623</u>	<u>\$ 14,944</u>	<u>\$ 14</u>	<u>\$ 18,944</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, concluded**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2003**

	Administrative Aging	Foster Grandparents	Community Health Clinic	Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ 331	\$ -	\$ 590,139	\$ 7,810,039
Taxes and assessments receivable	-	-	-	1,337,570
Other receivables	-	51,083	30,687	681,894
Prepaid Expenses	-	-	3,366	3,366
<b>Total assets</b>	<b>\$ 331</b>	<b>\$ 51,083</b>	<b>\$ 624,192</b>	<b>\$ 9,832,869</b>
<b>LIABILITIES</b>				
Short-term payables	\$ 167	\$ 9,758	\$ 58,269	\$ 848,842
Due to other funds	-	6,586	-	395,928
Deferred revenue	-	-	-	1,337,570
<b>Total Liabilities</b>	<b>167</b>	<b>16,344</b>	<b>58,269</b>	<b>2,582,340</b>
<b>FUND BALANCES</b>				
Unreserved	164	34,739	565,923	7,250,529
<b>Total liabilities and fund balances</b>	<b>\$ 331</b>	<b>\$ 51,083</b>	<b>\$ 624,192</b>	<b>\$ 9,832,869</b>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ROAD</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,046,304	\$ 1,046,304	\$ 838,991	\$ (207,313)
Licenses and permits	3,200	3,200	2,547	(653)
Intergovernmental	35,370	35,370	54,897	19,527
Charges for services	1,000	1,000	414	(586)
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	14,694	(306)
Miscellaneous	6,000	6,000	7,202	1,202
<b>Total Revenues</b>	<b>1,106,874</b>	<b>1,106,874</b>	<b>918,745</b>	<b>(188,129)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	946,971	946,971	792,955	154,016
Supplies/services/materials, etc.	835,552	835,352	342,110	493,242
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	450,000	450,000	-	450,000
<b>Debt Service:</b>				
Principal	112,944	113,144	113,144	-
Interest	61,662	61,662	61,463	199
<b>Total Expenditures</b>	<b>2,407,129</b>	<b>2,407,129</b>	<b>1,309,672</b>	<b>1,097,457</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,300,255)</b>	<b>(1,300,255)</b>	<b>(390,927)</b>	<b>909,328</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	450,000	450,000	-	(450,000)
Transfers in	240,087	240,087	238,882	(1,205)
Transfers out	-	-	-	-
Total other financing sources (uses)	690,087	690,087	238,882	(451,205)
<b>Net Change in Fund Balance</b>	<b>\$ (610,168)</b>	<b>\$ (610,168)</b>	<b>(152,045)</b>	<b>\$ 458,123</b>
Fund Balance, beginning of year			1,248,148	
Fund Balance, end of year			<b>\$ 1,096,103</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>POOR</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 386,651	\$ 386,651	\$ 354,410	\$ (32,241)
Licenses and permits	-	-	-	-
Intergovernmental	5,391	5,391	7,124	1,733
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>392,042</b>	<b>392,042</b>	<b>361,534</b>	<b>(30,508)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	18,200	18,200	15,725	2,475
Supplies/services/materials, etc.	400,850	400,850	154,748	246,102
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>419,050</b>	<b>419,050</b>	<b>170,473</b>	<b>248,577</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(27,008)</b>	<b>(27,008)</b>	<b>191,061</b>	<b>218,069</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(260,000)	(260,000)	(260,000)	-
Total other financing sources (uses)	(260,000)	(260,000)	(260,000)	-
<b>Net Change in Fund Balance</b>	<b>\$ (287,008)</b>	<b>\$ (287,008)</b>	<b>(68,939)</b>	<b>\$ 218,069</b>
Fund Balance, beginning of year			389,540	
Fund Balance, end of year			<b>\$ 320,601</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>BRIDGE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 540,315	\$ 540,315	\$ 491,025	\$ (49,290)
Licenses and permits	-	-	-	-
Intergovernmental	7,189	7,189	9,822	2,633
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	4,908	4,908
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>547,504</u>	<u>547,504</u>	<u>505,755</u>	<u>(41,749)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	455,671	455,671	410,739	44,932
Supplies/services/materials, etc.	373,419	358,419	122,069	236,350
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	15,000	15,000	-
<b>Debt Service:</b>				
Principal	15,994	15,994	15,993	1
Interest	379	379	378	1
<b>Total Expenditures</b>	<u>845,463</u>	<u>845,463</u>	<u>564,179</u>	<u>281,284</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(297,959)</u>	<u>(297,959)</u>	<u>(58,424)</u>	<u>239,535</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (297,959)</u>	<u>\$ (297,959)</u>	<u>(58,424)</u>	<u>\$ 239,535</u>
Fund Balance, beginning of year			460,914	
Fund Balance, end of year			<u>\$ 402,490</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>WEED CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 270,383	\$ 270,383	\$ 256,957	\$ (13,426)
Licenses and permits	-	-	-	-
Intergovernmental	3,594	3,594	4,904	1,310
Charges for services	111,000	111,000	117,036	6,036
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,500	10,500	10,570	70
<b>Total Revenues</b>	<u>395,477</u>	<u>395,477</u>	<u>389,467</u>	<u>(6,010)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	300,520	300,520	264,173	36,347
Supplies/services/materials, etc.	147,530	147,530	122,442	25,088
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	31,492	31,492	3,670	27,822
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>479,542</u>	<u>479,542</u>	<u>390,285</u>	<u>89,257</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(84,065)</u>	<u>(84,065)</u>	<u>(818)</u>	<u>83,247</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (84,065)</u>	<u>\$ (84,065)</u>	<u>(818)</u>	<u>\$ 83,247</u>
Fund Balance, beginning of year			239,071	
Fund Balance, end of year			<u>\$ 238,253</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PREDATORY ANIMAL CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 3,800	\$ 3,800	\$ 5,757	\$ 1,957
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,800</u>	<u>3,800</u>	<u>5,757</u>	<u>1,957</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,800	3,800	3,800	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	-	-	1,957	1,957
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,957</u>	<u>\$ 1,957</u>
Fund Balance, beginning of year			528	
Fund Balance, end of year			<u>\$ 2,485</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>STATE FAIR</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 201,931	\$ 201,931	\$ 184,156	\$ (17,775)
Licenses and permits	-	-	-	-
Intergovernmental	2,695	2,695	3,708	1,013
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	76	76
Miscellaneous	15,000	15,000	-	(15,000)
<b>Total Revenues</b>	<b>219,626</b>	<b>219,626</b>	<b>187,940</b>	<b>(31,686)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	227,403	17,216	17,166	50
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>227,403</b>	<b>17,216</b>	<b>17,166</b>	<b>50</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,777)</b>	<b>202,410</b>	<b>170,774</b>	<b>(31,636)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(210,187)	(163,899)	46,288
Total other financing sources (uses)	-	(210,187)	(163,899)	46,288
<b>Net Change in Fund Balance</b>	<b>\$ (7,777)</b>	<b>\$ (7,777)</b>	<b>6,875</b>	<b>\$ 14,652</b>
Fund Balance, beginning of year			7,780	
Fund Balance, end of year			<b>\$ 14,655</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>DISTRICT COURT</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 780,942	\$ 780,942	\$ 715,312	\$ (65,630)
Licenses and permits	-	-	-	-
Intergovernmental	498,268	498,268	681,862	183,594
Charges for services	18,600	18,600	40,045	21,445
Fines and forfeitures	5,000	5,000	31,330	26,330
Investment income	5,000	5,000	10,684	5,684
Miscellaneous	-	-	20	20
<b>Total Revenues</b>	<b>1,307,810</b>	<b>1,307,810</b>	<b>1,479,253</b>	<b>171,443</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	748,925	748,925	706,164	42,761
Supplies/services/materials, etc.	1,315,750	1,259,434	544,021	715,413
<b>Public Safety:</b>				
Personal services	44,530	44,530	42,463	2,067
Supplies/services/materials, etc.	1,515	1,515	1,706	(191)
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	555,000	606,316	606,316	-
<b>Debt Service:</b>				
Principal	-	2,500	1,172	1,328
Interest	-	2,500	417	2,083
<b>Total Expenditures</b>	<b>2,665,720</b>	<b>2,665,720</b>	<b>1,902,259</b>	<b>763,461</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,357,910)</b>	<b>(1,357,910)</b>	<b>(423,006)</b>	<b>934,904</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (1,357,910)</b>	<b>\$ (1,357,910)</b>	<b>(423,006)</b>	<b>\$ 934,904</b>
Fund Balance, beginning of year			1,470,396	
Fund Balance, end of year			<b>\$ 1,047,390</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>COMPREHENSIVE INSURANCE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 197,193	\$ 197,193	\$ 176,884	\$ (20,309)
Licenses and permits	-	-	-	-
Intergovernmental	1,675	1,675	3,805	2,130
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>198,868</b>	<b>198,868</b>	<b>180,689</b>	<b>(18,179)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	520,000	520,000	288,833	231,167
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>520,000</b>	<b>520,000</b>	<b>288,833</b>	<b>231,167</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(321,132)</b>	<b>(321,132)</b>	<b>(108,144)</b>	<b>212,988</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (321,132)</b>	<b>\$ (321,132)</b>	<b>(108,144)</b>	<b>\$ 212,988</b>
Fund Balance, beginning of year			322,968	
Fund Balance, end of year			<b>\$ 214,824</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MOSQUITO CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 432,482	\$ 432,482	\$ 392,859	\$ (39,623)
Licenses and permits	-	-	-	-
Intergovernmental	5,757	5,757	7,865	2,108
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,000	1,000	2,275	1,275
<b>Total Revenues</b>	<b>439,239</b>	<b>439,239</b>	<b>402,999</b>	<b>(36,240)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	335,951	335,951	290,845	45,106
Supplies/services/materials, etc.	182,200	182,200	124,865	57,335
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	33,000	33,000	20,989	12,011
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>551,151</b>	<b>551,151</b>	<b>436,699</b>	<b>114,452</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(111,912)</b>	<b>(111,912)</b>	<b>(33,700)</b>	<b>78,212</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(10,419)	(10,419)	(10,419)	-
Total other financing sources (uses)	(10,419)	(10,419)	(10,419)	-
<b>Net Change in Fund Balance</b>	<b>\$ (122,331)</b>	<b>\$ (122,331)</b>	<b>(44,119)</b>	<b>\$ 78,212</b>
Fund Balance, beginning of year			303,868	
Fund Balance, end of year			<b>\$ 259,749</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PARKS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	400	400	94	(306)
Miscellaneous	500	500	-	(500)
<b>Total Revenues</b>	<b>900</b>	<b>900</b>	<b>94</b>	<b>(806)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,256	8,256	4,571	3,685
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>8,256</b>	<b>8,256</b>	<b>4,571</b>	<b>3,685</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,356)</b>	<b>(7,356)</b>	<b>(4,477)</b>	<b>2,879</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	7,000	7,000	7,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (356)</b>	<b>\$ (356)</b>	<b>2,523</b>	<b>\$ 2,879</b>
Fund Balance, beginning of year			2,952	
Fund Balance, end of year			<b>\$ 5,475</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>LIBRARY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 206,420	\$ 206,420	\$ 163,595	\$ (42,825)
Licenses and permits	-	-	-	-
Intergovernmental	2,328	2,328	2,760	432
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>208,748</b>	<b>208,748</b>	<b>166,355</b>	<b>(42,393)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	37,372	37,372	27,814	9,558
Supplies/services/materials, etc.	260,433	260,433	210,546	49,887
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>297,805</b>	<b>297,805</b>	<b>238,360</b>	<b>59,445</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(89,057)</b>	<b>(89,057)</b>	<b>(72,005)</b>	<b>17,052</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (89,057)</b>	<b>\$ (89,057)</b>	<b>(72,005)</b>	<b>\$ 17,052</b>
Fund Balance, beginning of year			145,161	
Fund Balance, end of year			<b>\$ 73,156</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>EMERGENCY MEDICAL SERVICES</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 96,460	\$ 96,460	\$ 87,984	\$ (8,476)
Licenses and permits	-	-	-	-
Intergovernmental	1,325	1,325	1,767	442
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>97,785</b>	<b>97,785</b>	<b>89,751</b>	<b>(8,034)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	39,369	39,369	38,286	1,083
Supplies/services/materials, etc.	125,742	125,742	35,779	89,963
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	15,000	15,000	-	15,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>180,111</b>	<b>180,111</b>	<b>74,065</b>	<b>106,046</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(82,326)</b>	<b>(82,326)</b>	<b>15,686</b>	<b>98,012</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (82,326)</b>	<b>\$ (82,326)</b>	<b>15,686</b>	<b>\$ 98,012</b>
Fund Balance, beginning of year			137,676	
Fund Balance, end of year			<b>\$ 153,362</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>FOUR SEASONS ARENA</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 221,794	\$ 221,794	\$ 202,777	\$ (19,017)
Licenses and permits	-	-	-	-
Intergovernmental	2,970	2,970	4,072	1,102
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	-	(10,000)
<b>Total Revenues</b>	<b>234,764</b>	<b>234,764</b>	<b>206,849</b>	<b>(27,915)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	243,325	18,441	18,441	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>243,325</b>	<b>18,441</b>	<b>18,441</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,561)</b>	<b>216,323</b>	<b>188,408</b>	<b>(27,915)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(224,884)	(183,142)	41,742
Total other financing sources (uses)	-	(224,884)	(183,142)	41,742
<b>Net Change in Fund Balance</b>	<b>\$ (8,561)</b>	<b>\$ (8,561)</b>	<b>5,266</b>	<b>\$ 13,827</b>
Fund Balance, beginning of year			8,561	
Fund Balance, end of year			<b>\$ 13,827</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PLANNING BOARD</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 127,442	\$ 127,442	\$ 97,287	\$ (30,155)
Licenses and permits	1,350	1,350	2,050	700
Intergovernmental	836	836	1,159	323
Charges for services	5,000	5,000	5,766	766
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>134,628</u>	<u>134,628</u>	<u>106,262</u>	<u>(28,366)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	81,852	81,852	75,704	6,148
Supplies/services/materials, etc.	61,887	61,887	52,380	9,507
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	5,000	5,000	-	5,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>148,739</u>	<u>148,739</u>	<u>128,084</u>	<u>20,655</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(14,111)</u>	<u>(14,111)</u>	<u>(21,822)</u>	<u>(7,711)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (9,111)</u>	<u>\$ (9,111)</u>	<u>(16,822)</u>	<u>\$ (7,711)</u>
Fund Balance, beginning of year			15,949	
Fund Balance, end of year			<u>\$ (873)</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 225,232	\$ 225,232	\$ 174,745	\$ (50,487)
Licenses and permits	56,000	56,000	98,763	42,763
Intergovernmental	225,093	225,093	225,567	474
Charges for services	148,600	163,600	171,208	7,608
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	113,700	113,700	115,704	2,004
<b>Total Revenues</b>	<b>768,625</b>	<b>783,625</b>	<b>785,987</b>	<b>2,362</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	661,717	679,921	471,361	208,560
Supplies/services/materials, etc.	227,065	229,018	213,463	15,555
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	40,000	40,000	-	40,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>928,782</b>	<b>948,939</b>	<b>684,824</b>	<b>264,115</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(160,157)</b>	<b>(165,314)</b>	<b>101,163</b>	<b>266,477</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(285,420)	(285,420)	(92,480)	192,940
Total other financing sources (uses)	(285,420)	(285,420)	(92,480)	192,940
<b>Net Change in Fund Balance</b>	<b>\$ (445,577)</b>	<b>\$ (450,734)</b>	<b>8,683</b>	<b>\$ 459,417</b>
Fund Balance, beginning of year			525,798	
Fund Balance, end of year			<b>\$ 534,481</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MENTAL HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 73,263	\$ 73,263	\$ 67,497	\$ (5,766)
Licenses and permits	-	-	-	-
Intergovernmental	1,005	1,005	1,431	426
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>74,268</b>	<b>74,268</b>	<b>68,928</b>	<b>(5,340)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	133,953	133,953	91,650	42,303
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>133,953</b>	<b>133,953</b>	<b>91,650</b>	<b>42,303</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(59,685)</b>	<b>(59,685)</b>	<b>(22,722)</b>	<b>36,963</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (59,685)</b>	<b>\$ (59,685)</b>	<b>(22,722)</b>	<b>\$ 36,963</b>
Fund Balance, beginning of year			88,915	
Fund Balance, end of year			<b>\$ 66,193</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>SENIOR CITIZENS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 126,749	\$ 126,749	\$ 115,805	\$ (10,944)
Licenses and permits	-	-	-	-
Intergovernmental	1,690	1,690	2,318	628
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>128,439</b>	<b>128,439</b>	<b>118,123</b>	<b>(10,316)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,360	8,360	-	8,360
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>8,360</b>	<b>8,360</b>	<b>-</b>	<b>8,360</b>
<b>Excess of revenues over (under) expenditures</b>	<b>120,079</b>	<b>120,079</b>	<b>118,123</b>	<b>(1,956)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(120,000)	(120,000)	(116,210)	3,790
Total other financing sources (uses)	(120,000)	(120,000)	(116,210)	3,790
<b>Net Change in Fund Balance</b>	<b>\$ 79</b>	<b>\$ 79</b>	<b>1,913</b>	<b>\$ 1,834</b>
Fund Balance, beginning of year			454	
Fund Balance, end of year			<b>\$ 2,367</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MEDICAID WAIVER</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	77,000	77,000	78,601	1,601
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>77,000</u>	<u>77,000</u>	<u>78,601</u>	<u>1,601</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	13,000	13,000	13,000	-
Supplies/services/materials, etc.	64,000	64,000	64,000	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>77,000</u>	<u>77,000</u>	<u>77,000</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1,601</u>	<u>1,601</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,601</u>	<u>\$ 1,601</u>
Fund Balance, beginning of year			5,109	
Fund Balance, end of year			<u>\$ 6,710</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>COUNTY EXTENSION SERVICES</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 204,205	\$ 204,205	\$ 187,032	\$ (17,173)
Licenses and permits	-	-	-	-
Intergovernmental	2,817	2,817	3,753	936
Charges for services	-	-	513	513
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	103	103
<b>Total Revenues</b>	<b>207,022</b>	<b>207,022</b>	<b>191,401</b>	<b>(15,621)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	186,804	186,804	178,234	8,570
Supplies/services/materials, etc.	66,923	66,923	43,894	23,029
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>253,727</b>	<b>253,727</b>	<b>222,128</b>	<b>31,599</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(46,705)</b>	<b>(46,705)</b>	<b>(30,727)</b>	<b>15,978</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (46,705)</b>	<b>\$ (46,705)</b>	<b>(30,727)</b>	<b>\$ 15,978</b>
Fund Balance, beginning of year			123,175	
Fund Balance, end of year			<u>\$ 92,448</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>SPECIAL TRANSPORTATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 104,777	\$ 104,777	\$ 95,755	\$ (9,022)
Licenses and permits	-	-	-	-
Intergovernmental	1,487	1,487	1,921	434
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	14,000	14,000	15,398	1,398
<b>Total Revenues</b>	<b>120,264</b>	<b>120,264</b>	<b>113,074</b>	<b>(7,190)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	72,073	77,095	77,095	-
Supplies/services/materials, etc.	31,400	34,340	27,507	6,833
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	18,000	10,038	8,107	1,931
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>121,473</b>	<b>121,473</b>	<b>112,709</b>	<b>8,764</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,209)</b>	<b>(1,209)</b>	<b>365</b>	<b>1,574</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (1,209)</b>	<b>\$ (1,209)</b>	<b>365</b>	<b>\$ 1,574</b>
Fund Balance, beginning of year			1,377	
Fund Balance, end of year			<u>\$ 1,742</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RURAL FIRE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 20,494	\$ 20,494	\$ 18,769	\$ (1,725)
Licenses and permits	-	-	-	-
Intergovernmental	274	274	412	138
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>20,768</u>	<u>20,768</u>	<u>19,181</u>	<u>(1,587)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	20,903	20,903	10,083	10,820
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	29,097	29,097	-	29,097
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>50,000</u>	<u>50,000</u>	<u>10,083</u>	<u>39,917</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(29,232)</u>	<u>(29,232)</u>	<u>9,098</u>	<u>38,330</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (29,232)</u>	<u>\$ (29,232)</u>	<u>9,098</u>	<u>\$ 38,330</u>
Fund Balance, beginning of year			45,096	
Fund Balance, end of year			<u>\$ 54,194</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MEDICAL SERVICE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 133,417	\$ 133,417	\$ 121,904	\$ (11,513)
Licenses and permits	-	-	-	-
Intergovernmental	1,782	1,782	2,444	662
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>135,199</b>	<b>135,199</b>	<b>124,348</b>	<b>(10,851)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	124,000	124,000	120,069	3,931
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>124,000</b>	<b>124,000</b>	<b>120,069</b>	<b>3,931</b>
<b>Excess of revenues over (under) expenditures</b>	<b>11,199</b>	<b>11,199</b>	<b>4,279</b>	<b>(6,920)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 11,199</b>	<b>\$ 11,199</b>	<b>4,279</b>	<b>\$ (6,920)</b>
Fund Balance, beginning of year			17,903	
Fund Balance, end of year			<b>\$ 22,182</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MUSEUMS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 243,792	\$ 243,792	\$ 224,468	\$ (19,324)
Licenses and permits	-	-	-	-
Intergovernmental	9,594	9,594	4,534	(5,060)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>253,386</b>	<b>253,386</b>	<b>229,002</b>	<b>(24,384)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	286,500	286,500	279,460	7,040
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>286,500</b>	<b>286,500</b>	<b>279,460</b>	<b>7,040</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(33,114)</b>	<b>(33,114)</b>	<b>(50,458)</b>	<b>(17,344)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (33,114)</b>	<b>\$ (33,114)</b>	<b>(50,458)</b>	<b>\$ (17,344)</b>
Fund Balance, beginning of year			86,008	
Fund Balance, end of year			<b>\$ 35,550</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>EMPLOYEE RETIREMENT</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 281,043	\$ 281,043	\$ 256,850	\$ (24,193)
Licenses and permits	-	-	-	-
Intergovernmental	3,762	3,762	5,141	1,379
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>284,805</b>	<b>284,805</b>	<b>261,991</b>	<b>(22,814)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	350,000	349,875	266,279	83,596
Supplies/services/materials, etc.	500	625	623	2
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>350,500</b>	<b>350,500</b>	<b>266,902</b>	<b>83,598</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(65,695)</b>	<b>(65,695)</b>	<b>(4,911)</b>	<b>60,784</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (65,695)</b>	<b>\$ (65,695)</b>	<b>(4,911)</b>	<b>\$ 60,784</b>
Fund Balance, beginning of year			66,627	
Fund Balance, end of year			<b>\$ 61,716</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>GROUP INSURANCE</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 789,750	\$ 789,750	\$ 713,412	\$ (76,338)
Licenses and permits	-	-	-	-
Intergovernmental	10,142	10,142	13,110	2,968
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	25,000	25,000	31,775	6,775
<b>Total Revenues</b>	<b>824,892</b>	<b>824,892</b>	<b>758,297</b>	<b>(66,595)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	1,072,307	1,071,117	682,627	388,490
Supplies/services/materials, etc.	500	1,690	1,681	9
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>1,072,807</b>	<b>1,072,807</b>	<b>684,308</b>	<b>388,499</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(247,915)</b>	<b>(247,915)</b>	<b>73,989</b>	<b>321,904</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	(200,000)	(200,000)	(200,000)	-
<b>Net Change in Fund Balance</b>	<b>\$ (447,915)</b>	<b>\$ (447,915)</b>	<b>(126,011)</b>	<b>\$ 321,904</b>
Fund Balance, beginning of year			549,236	
Fund Balance, end of year			<b>\$ 423,225</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>GROUP INSURANCE DIVIDEND</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	94,554	94,554	-	94,554
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>94,554</b>	<b>94,554</b>	<b>-</b>	<b>94,554</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(94,554)</b>	<b>(94,554)</b>	<b>-</b>	<b>94,554</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	2,364	2,364	2,364	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,364	2,364	2,364	-
<b>Net Change in Fund Balance</b>	<b>\$ (92,190)</b>	<b>\$ (92,190)</b>	<b>2,364</b>	<b>\$ 94,554</b>
Fund Balance, beginning of year			94,554	
Fund Balance, end of year			<b>\$ 96,918</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>DRUG FORFEITURE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	5,000	5,000	300	(4,700)
Investment income	-	-	-	-
Miscellaneous	260,000	260,000	63,968	(196,032)
<b>Total Revenues</b>	<b>265,000</b>	<b>265,000</b>	<b>64,268</b>	<b>(200,732)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	68,920	68,920	-	68,920
Supplies/services/materials, etc.	108,080	108,080	29,818	78,262
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	103,000	103,000	-	103,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>280,000</b>	<b>280,000</b>	<b>29,818</b>	<b>250,182</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>34,450</b>	<b>49,450</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>34,450</b>	<b>\$ 49,450</b>
Fund Balance, beginning of year			95,474	
Fund Balance, end of year			<b>\$ 129,924</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>FEDERAL EQUITABLE SHARE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	2,189	2,189
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,189</b>	<b>2,189</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	30,000	30,000	-	30,000
Supplies/services/materials, etc.	5,000	5,000	-	5,000
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	105,000	105,000	-	105,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(140,000)</b>	<b>(140,000)</b>	<b>2,189</b>	<b>142,189</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (140,000)</b>	<b>\$ (140,000)</b>	<b>2,189</b>	<b>\$ 142,189</b>
Fund Balance, beginning of year			176,783	
Fund Balance, end of year			<u>\$ 178,972</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CDBG REVOLVING LOAN</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	8,500	8,500	2,680	(5,820)
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>8,500</b>	<b>8,500</b>	<b>2,680</b>	<b>(5,820)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	228,428	228,428	5,000	223,428
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>228,428</b>	<b>228,428</b>	<b>5,000</b>	<b>223,428</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(219,928)</b>	<b>(219,928)</b>	<b>(2,320)</b>	<b>217,608</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (219,928)</b>	<b>\$ (219,928)</b>	<b>(2,320)</b>	<b>\$ 217,608</b>
Fund Balance, beginning of year			221,482	
Fund Balance, end of year			<b>\$ 219,162</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RECORDS PRESERVATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	51,500	51,500	117,393	65,893
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>51,500</u>	<u>51,500</u>	<u>117,393</u>	<u>65,893</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	54,000	54,000	41,431	12,569
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	73,000	73,000	-	73,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>127,000</u>	<u>127,000</u>	<u>41,431</u>	<u>85,569</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(75,500)</u>	<u>(75,500)</u>	<u>75,962</u>	<u>151,462</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (75,500)</u>	<u>\$ (75,500)</u>	<u>75,962</u>	<u>\$ 151,462</u>
Fund Balance, beginning of year			91,281	
Fund Balance, end of year			<u>\$ 167,243</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>D.A.R.E</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	1,546	(2,454)
<b>Total Revenues</b>	<b>4,000</b>	<b>4,000</b>	<b>1,546</b>	<b>(2,454)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,693	7,693	6	7,687
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>7,693</b>	<b>7,693</b>	<b>6</b>	<b>7,687</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(3,693)</b>	<b>(3,693)</b>	<b>1,540</b>	<b>5,233</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (3,693)</b>	<b>\$ (3,693)</b>	<b>1,540</b>	<b>\$ 5,233</b>
Fund Balance, beginning of year			3,693	
Fund Balance, end of year			<b>\$ 5,233</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>JAIL IMPROVEMENT AND EDUCATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	19,917	19,917
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	15,000	15,000	-	(15,000)
<b>Total Revenues</b>	<u>15,000</u>	<u>15,000</u>	<u>19,917</u>	<u>4,917</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	17,944	17,944	6,678	11,266
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>17,944</u>	<u>17,944</u>	<u>6,678</u>	<u>11,266</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(2,944)</u>	<u>(2,944)</u>	<u>13,239</u>	<u>16,183</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,944)</u>	<u>\$ (2,944)</u>	<u>13,239</u>	<u>\$ 16,183</u>
Fund Balance, beginning of year			2,944	
Fund Balance, end of year			<u>\$ 16,183</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>#6 LIGHT MAINTAINENCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 404	\$ 404	\$ 404	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>404</u>	<u>404</u>	<u>404</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	563	563	408	155
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>563</u>	<u>563</u>	<u>408</u>	<u>155</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(159)</u>	<u>(159)</u>	<u>(4)</u>	<u>155</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (159)</u>	<u>\$ (159)</u>	<u>(4)</u>	<u>\$ 155</u>
Fund Balance, beginning of year			277	
Fund Balance, end of year			<u>\$ 273</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>#13 LIGHT MAINTAINENCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 282	\$ 282	\$ 282	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>282</u>	<u>282</u>	<u>282</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	406	406	300	106
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>406</u>	<u>406</u>	<u>300</u>	<u>106</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(124)</u>	<u>(124)</u>	<u>(18)</u>	<u>106</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (124)</u>	<u>\$ (124)</u>	<u>(18)</u>	<u>\$ 106</u>
Fund Balance, beginning of year			206	
Fund Balance, end of year			<u>\$ 188</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>#17 LIGHT MAINTAINENCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 3,599	\$ 3,599	\$ 3,680	\$ 81
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,599</u>	<u>3,599</u>	<u>3,680</u>	<u>81</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,218	5,218	3,792	1,426
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>5,218</u>	<u>5,218</u>	<u>3,792</u>	<u>1,426</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,619)</u>	<u>(1,619)</u>	<u>(112)</u>	<u>1,507</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,619)</u>	<u>\$ (1,619)</u>	<u>(112)</u>	<u>\$ 1,507</u>
Fund Balance, beginning of year			2,106	
Fund Balance, end of year			<u>\$ 1,994</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>#21 LIGHT MAINTAINENCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 390	\$ 390	\$ 211	\$ (179)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	2	2
<b>Total Revenues</b>	<u>390</u>	<u>390</u>	<u>213</u>	<u>(177)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	563	563	408	155
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>563</u>	<u>563</u>	<u>408</u>	<u>155</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(173)</u>	<u>(173)</u>	<u>(195)</u>	<u>(22)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (173)</u>	<u>\$ (173)</u>	<u>(195)</u>	<u>\$ (22)</u>
Fund Balance, beginning of year			<u>280</u>	
Fund Balance, end of year			<u>\$ 85</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2003

#23 LIGHT MAINTAINENCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 13,114	\$ 13,114	\$ 13,311	\$ 197
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>13,114</u>	<u>13,114</u>	<u>13,311</u>	<u>197</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	17,364	17,364	12,997	4,367
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>17,364</u>	<u>17,364</u>	<u>12,997</u>	<u>4,367</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(4,250)</u>	<u>(4,250)</u>	<u>314</u>	<u>4,564</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,250)</u>	<u>\$ (4,250)</u>	<u>314</u>	<u>\$ 4,564</u>
Fund Balance, beginning of year			4,251	
Fund Balance, end of year			<u>\$ 4,565</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>GIBSON FLAT O &amp; M</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,250	\$ 1,250	\$ 2,706	\$ 1,456
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,250</u>	<u>1,250</u>	<u>2,706</u>	<u>1,456</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	39,582	39,582	-	39,582
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>39,582</u>	<u>39,582</u>	<u>-</u>	<u>39,582</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(38,332)</u>	<u>(38,332)</u>	<u>2,706</u>	<u>41,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (38,332)</u>	<u>\$ (38,332)</u>	<u>2,706</u>	<u>\$ 41,038</u>
Fund Balance, beginning of year			38,332	
Fund Balance, end of year			<u>\$ 41,038</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, *continued*  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2003

	<b>PARK GARDEN O &amp; M</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 2,000	\$ 2,000	\$ 1,443	\$ (557)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>1,443</u>	<u>(557)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	2,975	2,975	-	2,975
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>2,975</u>	<u>2,975</u>	<u>-</u>	<u>2,975</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(975)</u>	<u>(975)</u>	<u>1,443</u>	<u>2,418</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (975)</u>	<u>\$ (975)</u>	<u>1,443</u>	<u>\$ 2,418</u>
Fund Balance, beginning of year			<u>975</u>	
Fund Balance, end of year			<u>\$ 2,418</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ALCOHOL REHABILITATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,489	78,489	57,297	(21,192)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>78,489</b>	<b>78,489</b>	<b>57,297</b>	<b>(21,192)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	78,489	78,489	57,297	21,192
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>78,489</b>	<b>78,489</b>	<b>57,297</b>	<b>21,192</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ALCOHOL TRAFFIC SAFETY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	2,200	2,200
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	14,698	14,698	10,639	4,059
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>14,698</b>	<b>14,698</b>	<b>10,639</b>	<b>4,059</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,698)</b>	<b>(14,698)</b>	<b>(8,439)</b>	<b>6,259</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (14,698)</b>	<b>\$ (14,698)</b>	<b>(8,439)</b>	<b>\$ 6,259</b>
Fund Balance, beginning of year			14,698	
Fund Balance, end of year			<b>\$ 6,259</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>GASOLINE TAX</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	220,373	220,373	237,037	16,664
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>220,373</u>	<u>220,373</u>	<u>237,037</u>	<u>16,664</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	248,226	248,226	131,594	116,632
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>248,226</u>	<u>248,226</u>	<u>131,594</u>	<u>116,632</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(27,853)</u>	<u>(27,853)</u>	<u>105,443</u>	<u>133,296</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (72,853)</u>	<u>\$ (72,853)</u>	<u>60,443</u>	<u>\$ 133,296</u>
Fund Balance, beginning of year			96,876	
Fund Balance, end of year			<u>\$ 157,319</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CULTURAL TRUST GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	3,750	1,250	(2,500)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>3,750</b>	<b>1,250</b>	<b>(2,500)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	3,750	1,250	2,500
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,750</b>	<b>1,250</b>	<b>2,500</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MOTOR VEHICLE DISPOSAL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	76,683	76,683	45,243	(31,440)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>76,683</b>	<b>76,683</b>	<b>45,243</b>	<b>(31,440)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	23,790	23,790	11,879	11,911
Supplies/services/materials, etc.	45,225	45,215	33,036	12,179
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	10,000	10,000	-	10,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>79,015</b>	<b>79,005</b>	<b>44,915</b>	<b>34,090</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,332)</b>	<b>(2,322)</b>	<b>328</b>	<b>2,650</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(7,668)	(7,678)	(7,668)	10
Total other financing sources (uses)	(7,668)	(7,678)	(7,668)	10
<b>Net Change in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>(7,340)</b>	<b>\$ 2,660</b>
Fund Balance, beginning of year			31,440	
Fund Balance, end of year			<b>\$ 24,100</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>WEED TRUST</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	51,756	51,756	15,543	(36,213)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>51,756</u>	<u>51,756</u>	<u>15,543</u>	<u>(36,213)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	34,843	34,843	6,001	28,842
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	24,899	24,899	-	24,899
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>59,742</u>	<u>59,742</u>	<u>6,001</u>	<u>53,741</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(7,986)</u>	<u>(7,986)</u>	<u>9,542</u>	<u>17,528</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (7,986)</u>	<u>\$ (7,986)</u>	<u>9,542</u>	<u>\$ 17,528</u>
Fund Balance, beginning of year			7,988	
Fund Balance, end of year			<u>\$ 17,530</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PARTNERSHIP</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	61,720	61,079	(641)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>61,720</b>	<b>61,079</b>	<b>(641)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	56,370	54,673	1,697
Supplies/services/materials, etc.	6,523	11,873	5,308	6,565
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>6,523</b>	<b>68,243</b>	<b>59,981</b>	<b>8,262</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(6,523)</b>	<b>(6,523)</b>	<b>1,098</b>	<b>7,621</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (6,523)</b>	<b>\$ (6,523)</b>	<b>1,098</b>	<b>\$ 7,621</b>
Fund Balance, beginning of year			6,523	
Fund Balance, end of year			<u>\$ 7,621</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>JUVENILE DETENTION CENTER</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	16,000	16,000	13,953	(2,047)
Charges for services	514,227	514,227	546,956	32,729
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,500	6,500	5,576	(924)
<b>Total Revenues</b>	<b>531,727</b>	<b>536,727</b>	<b>566,485</b>	<b>29,758</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	830,389	790,389	789,417	972
Supplies/services/materials, etc.	197,102	245,722	244,638	1,084
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	2,811	2,811	940	1,871
Interest	391	391	698	(307)
<b>Total Expenditures</b>	<b>1,030,693</b>	<b>1,039,313</b>	<b>1,035,693</b>	<b>3,620</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(498,966)</b>	<b>(502,586)</b>	<b>(469,208)</b>	<b>33,378</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	500,000	500,000	480,383	(19,617)
Transfers out	-	(2,774)	-	2,774
Total other financing sources (uses)	500,000	497,226	480,383	(16,843)
<b>Net Change in Fund Balance</b>	<b>\$ 1,034</b>	<b>\$ (5,360)</b>	<b>11,175</b>	<b>\$ 16,535</b>
Fund Balance, beginning of year			208,071	
Fund Balance, end of year			<b>\$ 219,246</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2003

	HOME ATTENDANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(10,758)	(10,758)	(10,757)	1
Total other financing sources (uses)	<u>(10,758)</u>	<u>(10,758)</u>	<u>(10,757)</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	<u>\$ (10,758)</u>	<u>\$ (10,758)</u>	<u>(10,757)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			10,757	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MEDICAL ALERT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	28,000	28,000	11,664	(16,336)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	8,000	8,000	5,679	(2,321)
<b>Total Revenues</b>	<b>36,000</b>	<b>36,000</b>	<b>17,343</b>	<b>(18,657)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	36,000	36,000	17,301	18,699
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>36,000</b>	<b>36,000</b>	<b>17,301</b>	<b>18,699</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>42</b>	<b>\$ 42</b>
Fund Balance, beginning of year			82	
Fund Balance, end of year			<u>\$ 124</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>AIR POLLUTION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	28,126	28,126	28,126	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>28,126</b>	<b>28,126</b>	<b>28,126</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	30,464	40,604	40,604	-
Supplies/services/materials, etc.	11,725	1,585	1,585	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>42,189</b>	<b>42,189</b>	<b>42,189</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,063)</b>	<b>(14,063)</b>	<b>(14,063)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	7,563	7,563	7,563	-
Transfers out	-	-	-	-
Total other financing sources (uses)	7,563	7,563	7,563	-
<b>Net Change in Fund Balance</b>	<b>\$ (6,500)</b>	<b>\$ (6,500)</b>	<b>(6,500)</b>	<b>\$ -</b>
Fund Balance, beginning of year			7,371	
Fund Balance, end of year			<u><u>\$ 871</u></u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>PARENTING WISELY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	30,535	6,535	(24,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>30,535</b>	<b>6,535</b>	<b>(24,000)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	11,960	-	11,960
Supplies/services/materials, etc.	-	18,575	-	18,575
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>30,535</b>	<b>-</b>	<b>30,535</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>6,535</b>	<b>6,535</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6,535</b>	<b>\$ 6,535</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u><u>\$ 6,535</u></u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>JUVENILE HOLDOVER</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	22,562	22,562	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>22,562</b>	<b>22,562</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	23,750	17,100	6,650
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>23,750</b>	<b>17,100</b>	<b>6,650</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(1,188)</b>	<b>5,462</b>	<b>6,650</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	1,188	1,188	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	1,188	1,188	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6,650</b>	<b>\$ 6,650</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<b>\$ 6,650</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ELECTRONIC MONITORING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	7,945	65,491	55,529	(9,962)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>7,945</b>	<b>65,491</b>	<b>55,529</b>	<b>(9,962)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	7,459	47,311	36,718	10,593
Supplies/services/materials, etc.	487	24,575	16,203	8,372
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>7,946</b>	<b>71,886</b>	<b>52,921</b>	<b>18,965</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1)</b>	<b>(6,395)</b>	<b>2,608</b>	<b>9,003</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	6,394	-	(6,394)
Transfers out	-	-	-	-
Total other financing sources (uses)	-	6,394	-	(6,394)
<b>Net Change in Fund Balance</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>2,608</b>	<b>\$ 2,609</b>
Fund Balance, beginning of year			186	
Fund Balance, end of year			<b>\$ 2,794</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CRIME CONTROL - JUVENILE</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	268,483	232,068	232,068	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>268,483</b>	<b>232,068</b>	<b>232,068</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	268,483	232,068	232,068	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>268,483</b>	<b>232,068</b>	<b>232,068</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>VICTIM WITNESS PROGRAM</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	4,000	4,000	10,512	6,512
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>4,000</b>	<b>4,000</b>	<b>10,512</b>	<b>6,512</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	12,792	12,792	12,792	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>12,792</b>	<b>12,792</b>	<b>12,792</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,792)</b>	<b>(8,792)</b>	<b>(2,280)</b>	<b>6,512</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$(8,792)</b>	<b>\$(8,792)</b>	<b>(2,280)</b>	<b>\$ 6,512</b>
Fund Balance, beginning of year			8,792	
Fund Balance, end of year			<b>\$ 6,512</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>BOAT SAFETY ENFORCEMENT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,600	9,600	8,640	(960)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>9,600</b>	<b>9,600</b>	<b>8,640</b>	<b>(960)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	6,901	6,901	2,170	4,731
Supplies/services/materials, etc.	2,700	2,700	1,297	1,403
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>9,601</b>	<b>9,601</b>	<b>3,467</b>	<b>6,134</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1)</b>	<b>(1)</b>	<b>5,173</b>	<b>5,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>5,173</b>	<b>\$ 5,174</b>
Fund Balance, beginning of year			1	
Fund Balance, end of year			<b>\$ 5,174</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>INTEGRATED PREVENTION GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	100,000	45,000	(55,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>100,000</b>	<b>45,000</b>	<b>(55,000)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	100,000	45,000	55,000
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>100,000</b>	<b>45,000</b>	<b>55,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>LAW ENFORCEMENT BLOCK GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,608	10,608	10,608	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	153	153
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>10,608</b>	<b>10,608</b>	<b>10,761</b>	<b>153</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	11,787	11,787	-	11,787
Supplies/services/materials, etc.	3,855	3,855	2,596	1,259
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>15,642</b>	<b>15,642</b>	<b>2,596</b>	<b>13,046</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,034)</b>	<b>(5,034)</b>	<b>8,165</b>	<b>13,199</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	1,179	1,179	1,179	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,179	1,179	1,179	-
<b>Net Change in Fund Balance</b>	<b>\$ (3,855)</b>	<b>\$ (3,855)</b>	<b>9,344</b>	<b>\$ 13,199</b>
Fund Balance, beginning of year			3,855	
Fund Balance, end of year			<b>\$ 13,199</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>COMMODITIES</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,000	55,240	28,700	(26,540)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	300	300	-	(300)
<b>Total Revenues</b>	<b>25,300</b>	<b>55,540</b>	<b>28,700</b>	<b>(26,840)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	9,400	18,820	6,153	12,667
Supplies/services/materials, etc.	8,900	29,720	8,794	20,926
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	7,000	7,000	-	7,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>25,300</b>	<b>55,540</b>	<b>14,947</b>	<b>40,593</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>13,753</b>	<b>13,753</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>13,753</b>	<b>\$ 13,753</b>
Fund Balance, beginning of year			1	
Fund Balance, end of year			<u>\$ 13,754</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ROCKY MOUNTAIN HIDTA</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	195,316	61,893	(133,423)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>195,316</b>	<b>61,893</b>	<b>(133,423)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	36,841	8,646	28,195
Supplies/services/materials, etc.	-	108,975	46,058	62,917
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	49,500	7,189	42,311
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>195,316</b>	<b>61,893</b>	<b>133,423</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CDBG PLANNING GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	7,500	7,500	-	(7,500)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>(7,500)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,500	7,500	-	7,500
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>TECHINICAL AND RECORDS</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	718	718	718	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>718</u>	<u>718</u>	<u>718</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	16,958	16,958	16,958	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>16,958</u>	<u>16,958</u>	<u>16,958</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(16,240)</u>	<u>(16,240)</u>	<u>(16,240)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	4,240	4,240	4,240	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,240</u>	<u>4,240</u>	<u>4,240</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>(12,000)</u>	<u>\$ -</u>
Fund Balance, beginning of year			12,000	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CTEP JAIL ROOF</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	54,857	59,777	59,776	(1)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>54,857</u>	<u>59,777</u>	<u>59,776</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,842	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	59,500	69,026	69,025	1
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>63,342</u>	<u>69,026</u>	<u>69,025</u>	<u>1</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(8,485)</u>	<u>(9,249)</u>	<u>(9,249)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	764	764	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>764</u>	<u>764</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (8,485)</u>	<u>\$ (8,485)</u>	<u>(8,485)</u>	<u>\$ -</u>
Fund Balance, beginning of year			8,485	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2003

	<b>BELT LIBRARY</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,250	8,250	-	(8,250)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>8,250</u>	<u>8,250</u>	<u>-</u>	<u>(8,250)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,250	8,250	-	8,250
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>8,250</u>	<u>8,250</u>	<u>-</u>	<u>8,250</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>SAFE KIDS SAFE COMMUNITIES</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	14,195	39,195	33,069	(6,126)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	5,050	16,487	8,837	(7,650)
<b>Total Revenues</b>	<b>19,245</b>	<b>55,682</b>	<b>41,906</b>	<b>(13,776)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	5,154	24,672	21,760	2,912
Supplies/services/materials, etc.	14,369	31,288	17,910	13,378
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>19,523</b>	<b>55,960</b>	<b>39,670</b>	<b>16,290</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(278)</b>	<b>(278)</b>	<b>2,236</b>	<b>2,514</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (278)</b>	<b>\$ (278)</b>	<b>2,236</b>	<b>\$ 2,514</b>
Fund Balance, beginning of year			338	
Fund Balance, end of year			<b>\$ 2,574</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CHILDREN'S OUTREACH</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	600	591	9
Supplies/services/materials, etc.	3,576	2,976	-	2,976
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>3,576</b>	<b>3,576</b>	<b>591</b>	<b>2,985</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(3,576)</b>	<b>(3,576)</b>	<b>(591)</b>	<b>2,985</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (3,576)</b>	<b>\$ (3,576)</b>	<b>(591)</b>	<b>\$ 2,985</b>
Fund Balance, beginning of year			3,576	
Fund Balance, end of year			<u>\$ 2,985</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>SAFE KIDS AT HOME</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,000	-	(10,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	10,270	10,270
<b>Total Revenues</b>	<b>-</b>	<b>10,000</b>	<b>10,270</b>	<b>270</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	1,966	529	1,437
Supplies/services/materials, etc.	10	8,044	817	7,227
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>10</b>	<b>10,010</b>	<b>1,346</b>	<b>8,664</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(10)</b>	<b>(10)</b>	<b>8,924</b>	<b>8,934</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (10)</b>	<b>\$ (10)</b>	<b>8,924</b>	<b>\$ 8,934</b>
Fund Balance, beginning of year			10	
Fund Balance, end of year			<b>\$ 8,934</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>BIOTERRORISM GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	136,616	89,483	(47,133)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>136,616</b>	<b>89,483</b>	<b>(47,133)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	85,422	36,215	49,207
Supplies/services/materials, etc.	-	19,210	3,176	16,034
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>104,632</b>	<b>39,391</b>	<b>65,241</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>31,984</b>	<b>50,092</b>	<b>18,108</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 31,984</b>	<b>50,092</b>	<b>\$ 18,108</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<b>\$ 50,092</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>DRUG FREE COMMUNITY GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	11,250	11,250	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>11,250</b>	<b>11,250</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	18,304	18,183	121
Supplies/services/materials, etc.	-	1,696	782	914
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>20,000</b>	<b>18,965</b>	<b>1,035</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(8,750)</b>	<b>(7,715)</b>	<b>1,035</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	8,750	7,715	(1,035)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>8,750</b>	<b>7,715</b>	<b>(1,035)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CANCER</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	37,330	100,530	89,540	(10,990)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>37,330</u>	<u>100,530</u>	<u>89,540</u>	<u>(10,990)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	18,353	63,452	57,211	6,241
Supplies/services/materials, etc.	2,590	11,015	8,573	2,442
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	20,700	40,376	-	40,376
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>41,643</u>	<u>114,843</u>	<u>65,784</u>	<u>49,059</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(4,313)</u>	<u>(14,313)</u>	<u>23,756</u>	<u>38,069</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,313)</u>	<u>\$ (14,313)</u>	<u>23,756</u>	<u>\$ 38,069</u>
Fund Balance, beginning of year			16,935	
Fund Balance, end of year			<u>\$ 40,691</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>TOBACCO</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,800	6,800	-	(6,800)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>6,800</b>	<b>6,800</b>	<b>-</b>	<b>(6,800)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	825	822	3
Supplies/services/materials, etc.	6,800	5,975	(703)	6,678
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>6,800</b>	<b>6,800</b>	<b>119</b>	<b>6,681</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(119)</b>	<b>(119)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(119)</b>	<b>\$ (119)</b>
Fund Balance, beginning of year			119	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>COMMUNITY INCENTIVE PROGRAM</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,000	10,000	10,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	13,840	13,775	12,902	873
Supplies/services/materials, etc.	2,075	2,140	906	1,234
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>15,915</u>	<u>15,915</u>	<u>13,808</u>	<u>2,107</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(5,915)</u>	<u>(5,915)</u>	<u>(3,808)</u>	<u>2,107</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,915)</u>	<u>\$ (5,915)</u>	<u>(3,808)</u>	<u>\$ 2,107</u>
Fund Balance, beginning of year			5,915	
Fund Balance, end of year			<u>\$ 2,107</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>HAN/EPID</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	20,000	7,778	(12,222)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>20,000</b>	<b>7,778</b>	<b>(12,222)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	20,000	7,778	12,222
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>20,000</b>	<b>7,778</b>	<b>12,222</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2003

	LEAD PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			961	
Fund Balance, end of year			<u>\$ 961</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>WOMEN INFANTS AND CHILDREN</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	71,581	327,956	269,279	(58,677)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>71,581</b>	<b>327,956</b>	<b>269,279</b>	<b>(58,677)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	60,390	273,593	224,335	49,258
Supplies/services/materials, etc.	11,191	54,363	44,944	9,419
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>71,581</b>	<b>327,956</b>	<b>269,279</b>	<b>58,677</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ABSTINENCE CONTRACT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,393	15,393	10,640	(4,753)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>5,393</u>	<u>15,393</u>	<u>10,640</u>	<u>(4,753)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	3,228	7,516	6,347	1,169
Supplies/services/materials, etc.	4,523	10,535	5,696	4,839
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>7,751</u>	<u>18,051</u>	<u>12,043</u>	<u>6,008</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(2,358)</u>	<u>(2,658)</u>	<u>(1,403)</u>	<u>1,255</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	2,357	2,657	1,702	(955)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,357</u>	<u>2,657</u>	<u>1,702</u>	<u>(955)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>299</u>	<u>\$ 300</u>
Fund Balance, beginning of year			1	
Fund Balance, end of year			<u>\$ 300</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MATERNAL CHILD HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	159,890	159,890	166,552	6,662
Charges for services	12,000	12,000	10,894	(1,106)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>171,890</u>	<u>171,890</u>	<u>177,446</u>	<u>5,556</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	230,580	230,580	220,779	9,801
Supplies/services/materials, etc.	40,635	40,635	38,908	1,727
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>271,215</u>	<u>271,215</u>	<u>259,687</u>	<u>11,528</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(99,325)</u>	<u>(99,325)</u>	<u>(82,241)</u>	<u>17,084</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	80,000	80,000	80,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,325)</u>	<u>\$ (19,325)</u>	<u>(2,241)</u>	<u>\$ 17,084</u>
Fund Balance, beginning of year			19,416	
Fund Balance, end of year			<u>\$ 17,175</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>HIV CONSORTIUM</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	26,999	61,499	44,907	(16,592)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>26,999</b>	<b>61,499</b>	<b>44,907</b>	<b>(16,592)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	11,318	30,168	15,226	14,942
Supplies/services/materials, etc.	18,459	34,109	20,247	13,862
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>29,777</b>	<b>64,277</b>	<b>35,473</b>	<b>28,804</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,778)</b>	<b>(2,778)</b>	<b>9,434</b>	<b>12,212</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (2,778)</b>	<b>\$ (2,778)</b>	<b>9,434</b>	<b>\$ 12,212</b>
Fund Balance, beginning of year			2,778	
Fund Balance, end of year			<u>\$ 12,212</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>FETAL ALCOHOL SYNDROME</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	96,274	230,034	118,571	(111,463)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>96,274</u>	<u>230,034</u>	<u>118,571</u>	<u>(111,463)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	63,311	167,107	92,680	74,427
Supplies/services/materials, etc.	32,963	62,927	25,659	37,268
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>96,274</u>	<u>230,034</u>	<u>118,339</u>	<u>111,695</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>232</u>	<u>232</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>232</u>	<u>\$ 232</u>
Fund Balance, beginning of year			<u>-</u>	
Fund Balance, end of year			<u>\$ 232</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>IMMUNIZATION PROJECT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,820	34,159	34,091	(68)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	425	425
<b>Total Revenues</b>	<b>6,820</b>	<b>34,159</b>	<b>34,516</b>	<b>357</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	6,368	33,032	30,913	2,119
Supplies/services/materials, etc.	452	1,127	924	203
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>6,820</b>	<b>34,159</b>	<b>31,837</b>	<b>2,322</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>2,679</b>	<b>2,679</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,679</b>	<b>\$ 2,679</b>
Fund Balance, beginning of year			401	
Fund Balance, end of year			<b>\$ 3,080</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>TUBERCULOSIS PREVENTION</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,253	11,253	10,274	(979)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,253</u>	<u>11,253</u>	<u>10,274</u>	<u>(979)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	3,253	9,718	8,745	973
Supplies/services/materials, etc.	-	1,535	1,529	6
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>3,253</u>	<u>11,253</u>	<u>10,274</u>	<u>979</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			358	
Fund Balance, end of year			<u>\$ 358</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>AIDS / HIV TESTING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	31,485	68,471	45,832	(22,639)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>31,485</b>	<b>68,471</b>	<b>45,832</b>	<b>(22,639)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	18,090	47,472	30,685	16,787
Supplies/services/materials, etc.	13,395	20,999	14,934	6,065
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>31,485</b>	<b>68,471</b>	<b>45,619</b>	<b>22,852</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>213</b>	<b>213</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>213</b>	<b>\$ 213</b>
Fund Balance, beginning of year			3,173	
Fund Balance, end of year			<u>\$ 3,386</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>DIRECT SERVICES AGING</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	176,311	199,581	199,581	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	12,070	2,070
<b>Total Revenues</b>	<b>186,311</b>	<b>209,581</b>	<b>211,651</b>	<b>2,070</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	192,258	208,365	205,654	2,711
Supplies/services/materials, etc.	36,101	53,264	49,754	3,510
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	10,000	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>238,359</b>	<b>261,629</b>	<b>255,408</b>	<b>6,221</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(52,048)</b>	<b>(52,048)</b>	<b>(43,757)</b>	<b>8,291</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	42,048	42,048	33,757	(8,291)
Transfers out	-	-	-	-
Total other financing sources (uses)	42,048	42,048	33,757	(8,291)
<b>Net Change in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>(10,000)</b>	<b>\$ -</b>
Fund Balance, beginning of year			11,055	
Fund Balance, end of year			<b>\$ 1,055</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CONTRACTED SERVICES AGING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	94,279	94,283	94,283	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>94,279</u>	<u>94,283</u>	<u>94,283</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	110,919	110,923	110,923	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>110,919</u>	<u>110,923</u>	<u>110,923</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(16,640)</u>	<u>(16,640)</u>	<u>(16,640)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	16,640	16,640	16,640	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>16,640</u>	<u>16,640</u>	<u>16,640</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			75	
Fund Balance, end of year			<u>\$ 75</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CONGREGATE MEALS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	250,935	252,795	236,601	(16,194)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	150,000	150,000	148,308	(1,692)
<b>Total Revenues</b>	<b>400,935</b>	<b>402,795</b>	<b>384,909</b>	<b>(17,886)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	248,205	266,628	266,545	83
Supplies/services/materials, etc.	189,800	173,237	159,934	13,303
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>438,005</b>	<b>439,865</b>	<b>426,479</b>	<b>13,386</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(37,070)</b>	<b>(37,070)</b>	<b>(41,570)</b>	<b>(4,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	37,070	37,070	41,570	4,500
Transfers out	-	-	-	-
Total other financing sources (uses)	<b>37,070</b>	<b>37,070</b>	<b>41,570</b>	<b>4,500</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			100	
Fund Balance, end of year			<b>\$ 100</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>EASII AGING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,000	10,000	-	(10,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	11,000	11,000	1,081	9,919
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>11,000</u>	<u>11,000</u>	<u>1,081</u>	<u>9,919</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,081)</u>	<u>(81)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>(1,081)</u>	<u>\$ (81)</u>
Fund Balance, beginning of year			1,095	
Fund Balance, end of year			<u>\$ 14</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RETIREED SENIOR VOLUNTEER PROGRAM (R.S.V.P.)</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	22,623	69,321	61,944	(7,377)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	21,442	49,712	14,507	(35,205)
<b>Total Revenues</b>	<b>44,065</b>	<b>119,033</b>	<b>76,451</b>	<b>(42,582)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	30,540	87,521	71,769	15,752
Supplies/services/materials, etc.	33,525	51,512	21,025	30,487
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>64,065</b>	<b>139,033</b>	<b>92,794</b>	<b>46,239</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(16,343)</b>	<b>3,657</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	10,000	10,000	10,000	-
<b>Net Change in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>(6,343)</b>	<b>\$ 3,657</b>
Fund Balance, beginning of year			15,526	
Fund Balance, end of year			<b>\$ 9,183</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ADMINISTRATIVE AGING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	36,745	37,200	37,200	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>36,745</b>	<b>37,200</b>	<b>37,200</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	46,445	43,846	43,845	1
Supplies/services/materials, etc.	5,300	8,354	8,355	(1)
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>51,745</b>	<b>52,200</b>	<b>52,200</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	15,000	15,000	15,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			164	
Fund Balance, end of year			<b>\$ 164</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>FOSTER GRANDPARENTS</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	139,078	204,327	204,327	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	29,633	42,908	50,055	7,147
<b>Total Revenues</b>	<b>168,711</b>	<b>247,235</b>	<b>254,382</b>	<b>7,147</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	41,892	63,909	59,164	4,745
Supplies/services/materials, etc.	141,819	210,326	189,350	20,976
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	12,000	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>195,711</b>	<b>274,235</b>	<b>248,514</b>	<b>25,721</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(27,000)</b>	<b>(27,000)</b>	<b>5,868</b>	<b>32,868</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	10,000	10,000	10,000	-
<b>Net Change in Fund Balance</b>	<b>\$ (17,000)</b>	<b>\$ (17,000)</b>	<b>15,868</b>	<b>\$ 32,868</b>
Fund Balance, beginning of year			18,871	
Fund Balance, end of year			<b>\$ 34,739</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>COMMUNITY HEALTH CLINIC</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	663,736	844,256	857,279	13,023
Charges for services	298,506	307,716	251,034	(56,682)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	3,049	3,049	1,314	(1,735)
<b>Total Revenues</b>	<b>965,291</b>	<b>1,155,021</b>	<b>1,109,627</b>	<b>(45,394)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	830,124	930,366	869,477	60,889
Supplies/services/materials, etc.	395,167	484,655	361,199	123,456
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>1,225,291</b>	<b>1,415,021</b>	<b>1,230,676</b>	<b>184,345</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(260,000)</b>	<b>(260,000)</b>	<b>(121,049)</b>	<b>138,951</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Transfers in	260,000	260,000	260,000	-
Transfers out	(240,973)	(240,973)	(973)	240,000
Total other financing sources (uses)	19,027	19,027	259,027	240,000
<b>Net Change in Fund Balance</b>	<b>\$ (240,973)</b>	<b>\$ (240,973)</b>	<b>137,978</b>	<b>\$ 378,951</b>
Fund Balance, beginning of year			427,945	
Fund Balance, end of year			<b>\$ 565,923</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

**TOTAL SPECIAL REVENUE FUNDS**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 6,735,878	\$ 6,735,878	\$ 5,966,268	\$ (769,610)
Licenses and permits	60,550	60,550	103,360	42,810
Intergovernmental	3,658,159	5,219,415	4,758,679	(460,736)
Charges for services	1,160,433	1,184,643	1,281,176	96,533
Fines and forfeitures	14,000	14,000	42,142	28,142
Investment income	28,900	28,900	35,478	6,578
Miscellaneous	703,674	761,656	507,804	(253,852)
<b>Total Revenues</b>	<b>12,361,594</b>	<b>14,005,042</b>	<b>12,694,907</b>	<b>(1,310,135)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	2,265,786	2,264,471	1,655,070	609,401
Supplies/services/materials, etc.	1,374,592	1,315,749	587,756	727,993
<b>Public Safety:</b>				
Personal services	1,039,355	1,088,008	917,700	170,308
Supplies/services/materials, etc.	789,254	1,076,847	718,780	358,067
<b>Public Works:</b>				
Personal services	1,726,952	1,726,952	1,479,746	247,206
Supplies/services/materials, etc.	1,751,466	1,736,256	775,157	961,099
<b>Public Health:</b>				
Personal services	2,261,677	3,010,810	2,464,279	546,531
Supplies/services/materials, etc.	1,316,933	1,591,260	1,180,370	410,890
<b>Social and Economic Services:</b>				
Personal services	858,817	984,188	937,184	47,004
Supplies/services/materials, etc.	1,144,897	1,258,809	856,666	402,143
<b>Culture and Recreation:</b>				
Personal services	37,372	37,372	27,814	9,558
Supplies/services/materials, etc.	1,034,167	602,846	531,434	71,412
<b>Housing and Community Development:</b>				
Personal services	81,852	81,852	75,704	6,148
Supplies/services/materials, etc.	297,815	297,815	57,380	240,435
<b>Conservation of Natural Resources:</b>				
Personal services	30,464	40,604	40,604	-
Supplies/services/materials, etc.	11,725	1,585	1,585	-
<b>Capital Expenditures</b>	<b>1,601,688</b>	<b>1,716,744</b>	<b>730,296</b>	<b>986,448</b>
<b>Miscellaneous</b>	<b>520,000</b>	<b>520,000</b>	<b>288,833</b>	<b>231,167</b>
<b>Debt Service:</b>				
Principal	131,749	134,449	131,249	3,200
Interest	62,432	64,932	62,956	1,976
<b>Total Expenditures</b>	<b>18,338,993</b>	<b>19,551,549</b>	<b>13,520,563</b>	<b>6,030,986</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,977,399)</b>	<b>(5,546,507)</b>	<b>(825,656)</b>	<b>4,720,851</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	450,000	450,000	-	(450,000)
Transfers in	1,240,548	1,257,944	1,224,947	(32,997)
Transfers out	(1,180,238)	(1,618,093)	(1,090,548)	527,545
Total other financing sources (uses)	510,310	89,851	134,399	44,548
<b>Net Change in Fund Balance</b>	<b>\$ (5,467,089)</b>	<b>\$ (5,456,656)</b>	<b>(691,257)</b>	<b>\$ 4,765,399</b>
Fund Balance, beginning of year			7,941,786	
Fund Balance, end of year			<u><u>\$ 7,250,529</u></u>	

## NONMAJOR DEBT SERVICE FUNDS

The debt service funds account for the accumulation of resources for the payment of principal and interest on general obligation debt and rural improvement district debt.

Fair Bond - Established to account for levy revenues & debt service payments on the fairground improvement General Obligation bond issue.

Adult Detention Center - Established to account for levy revenues & debt service payments on the Adult Detention Center General Obligation bonds.

RID (Rural Special Improvement District) Revolving - Set up to establish a Rural Special Improvement District Revolving Fund.

Sun Prairie Village Lagoon - To monitor repayment of Sun Prairie Lagoon loans from RID Revolving Fund.

Reserve RID (Rural Special Improvement District) #41 - To account for maintenance assessments regarding RID #41.

RID (Rural Special Improvement District) #31 - Woodland Estates - Monitor repayment of Rural Special Improvement District #31 Bond - Woodland Estates.

RID (Rural Special Improvement District) #33 - McIver Road - Monitor repayment of Rural Special Improvement District #33 Bond - McIver Road.

RID (Rural Special Improvement District) #34 - Gore Hill - Monitor repayment of Rural Special Improvement District #34 Bond - Gore Hill.

RID (Rural Special Improvement District) #35A - Elk Drive - Monitor repayment of Rural Special Improvement District #35A Bond - Elk Drive.

RID (Rural Special Improvement District) #36A - Fox Farm - Monitor repayment of Rural Special Improvement District #36A Bond - Fox Farm.

RID (Rural Special Improvement District) #38 - Big Sky - Monitor repayment of Rural Special Improvement District #38 Bond - Big Sky.

RID (Rural Special Improvement District) #39 - Sun Prairie Road - Monitor repayment of Rural Special Improvement District #39 Bond - Sun Prairie Road.

RID (Rural Special Improvement District) #40 - Huckleberry Drive - Monitor repayment of Rural Special Improvement District #40 Bond - Huckleberry Drive.

RID (Rural Special Improvement District) #41 - Park Garden Estate - Monitor repayment of Rural Special Improvement District #41 Warrants - Park Garden Estates.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
June 30, 2003**

	<u>Fair Bond</u>	<u>Adult Detention Center</u>	<u>RID Revolving</u>	<u>Sun Prairie Village Lagoon</u>	<u>RID #31 Woodland Estates</u>	<u>RID #33 McIver Road</u>	<u>RID #34 Gore Hill</u>	<u>RID #35A Elk Drive</u>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 11,309	\$ 114,585	\$ 343,251	\$ 59	\$ 17,321	\$ 46,193	\$ 39,782	\$ 8,049
Taxes and assessments receivable	105,698	119,714	202	-	77,373	309,232	257,072	20,340
Other receivables	319	454	-	-	11	30	26	5
Due from other funds	-	-	594,493	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 117,326</u></b>	<b><u>\$ 234,753</u></b>	<b><u>\$ 937,946</u></b>	<b><u>\$ 59</u></b>	<b><u>\$ 94,705</u></b>	<b><u>\$ 355,455</u></b>	<b><u>\$ 296,880</u></b>	<b><u>\$ 28,394</u></b>
<b>LIABILITIES</b>								
Due to other funds	-	-	-	3,685	-	-	-	-
Deferred revenue	105,698	119,714	202	-	77,373	309,232	257,072	20,340
<b>Total Liabilities</b>	<b><u>105,698</u></b>	<b><u>119,714</u></b>	<b><u>202</u></b>	<b><u>3,685</u></b>	<b><u>77,373</u></b>	<b><u>309,232</u></b>	<b><u>257,072</u></b>	<b><u>20,340</u></b>
<b>FUND BALANCES</b>								
Reserved for debt service	11,628	115,039	937,744	(3,626)	17,332	46,223	39,808	8,054
<b>Total liabilities and fund balances</b>	<b><u>\$ 117,326</u></b>	<b><u>\$ 234,753</u></b>	<b><u>\$ 937,946</u></b>	<b><u>\$ 59</u></b>	<b><u>\$ 94,705</u></b>	<b><u>\$ 355,455</u></b>	<b><u>\$ 296,880</u></b>	<b><u>\$ 28,394</u></b>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, concluded**  
**NONMAJOR DEBT SERVICE FUNDS**  
**June 30, 2003**

	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 49,644	\$ 11,238	\$ 5,758	\$ 2,091	\$ 975	\$ 650,255
Taxes and assessments receivable	281,123	74,092	174,293	34,767	59,130	1,513,036
Other receivables	30	7	21	5	3	911
Due from other funds	-	-	-	-	-	594,493
<b>Total assets</b>	<b><u>\$ 330,797</u></b>	<b><u>\$ 85,337</u></b>	<b><u>\$ 180,072</u></b>	<b><u>\$ 36,863</u></b>	<b><u>\$ 60,108</u></b>	<b><u>\$2,758,695</u></b>
<b>LIABILITIES</b>						
Due to other funds	-	-	-	-	-	3,685
Deferred revenue	281,123	74,092	174,293	34,767	59,130	1,513,036
<b>Total Liabilities</b>	<b><u>281,123</u></b>	<b><u>74,092</u></b>	<b><u>174,293</u></b>	<b><u>34,767</u></b>	<b><u>59,130</u></b>	<b><u>1,516,721</u></b>
<b>FUND BALANCES</b>						
Reserved for debt service	49,674	11,245	5,779	2,096	978	1,241,974
<b>Total liabilities and fund balances</b>	<b><u>\$ 330,797</u></b>	<b><u>\$ 85,337</u></b>	<b><u>\$ 180,072</u></b>	<b><u>\$ 36,863</u></b>	<b><u>\$ 60,108</u></b>	<b><u>\$2,758,695</u></b>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>FAIR BOND</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 629,835	\$ 629,835	\$ 572,856	\$ (56,979)
Intergovernmental	7,950	7,950	11,300	3,350
Investment income	-	-	2,065	2,065
<b>Total Revenues</b>	<b>637,785</b>	<b>637,785</b>	<b>586,221</b>	<b>(51,564)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	415,000	415,000	415,000	-
Interest	188,238	188,238	187,013	1,225
<b>Total Expenditures</b>	<b>603,238</b>	<b>603,238</b>	<b>602,013</b>	<b>1,225</b>
<b>Excess of revenues over (under) expenditures</b>	<b>34,547</b>	<b>34,547</b>	<b>(15,792)</b>	<b>(50,339)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 34,547</b>	<b>\$ 34,547</b>	<b>(15,792)</b>	<b>\$ (50,339)</b>
Fund Balance, beginning of year			27,420	
Fund Balance, end of year			<b>\$ 11,628</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>ADULT DETENTION CENTER</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 678,629	\$ 678,629	\$ 625,793	\$ (52,836)
Intergovernmental	10,326	10,326	12,459	2,133
Investment income	7,500	7,500	5,024	(2,476)
<b>Total Revenues</b>	<u>696,455</u>	<u>696,455</u>	<u>643,276</u>	<u>(53,179)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	405,000	405,000	405,000	-
Interest	423,718	423,718	421,943	1,775
<b>Total Expenditures</b>	<u>828,718</u>	<u>828,718</u>	<u>826,943</u>	<u>1,775</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(132,263)</u>	<u>(132,263)</u>	<u>(183,667)</u>	<u>(51,404)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (132,263)</u>	<u>\$ (132,263)</u>	<u>(183,667)</u>	<u>\$ (51,404)</u>
Fund Balance, beginning of year			298,706	
Fund Balance, end of year			<u>\$ 115,039</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID REVOLVING DEBT SERVICE FUND</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ 10	\$ 10
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	343,241	343,241	-	343,241
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>343,241</u>	<u>343,241</u>	<u>-</u>	<u>343,241</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(343,241)</u>	<u>(343,241)</u>	<u>10</u>	<u>343,251</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (343,241)</u>	<u>\$ (343,241)</u>	<u>10</u>	<u>\$ 343,251</u>
Fund Balance, beginning of year			937,734	
Fund Balance, end of year			<u>\$ 937,744</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, *continued*  
 BUDGET AND ACTUAL  
 NONMAJOR DEBT SERVICE FUNDS  
 YEAR ENDED JUNE 30, 2003

	SUN PRAIRIE VILLAGE LAGOON			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ 4	\$ 4
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
<b>Total Revenues</b>	-	-	4	4
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	55	55	-	55
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	55	55	-	55
<b>Excess of revenues over (under) expenditures</b>	(55)	(55)	4	59
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	\$ (55)	\$ (55)	4	\$ 59
Fund Balance, beginning of year			(3,630)	
Fund Balance, end of year			\$ (3,626)	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RESERVE RID #41</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
<b>Total Revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,348	1,348	-	1,348
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>1,348</b>	<b>1,348</b>	<b>-</b>	<b>1,348</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(348)</b>	<b>(348)</b>	<b>-</b>	<b>348</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(348)	(348)
Total other financing sources (uses)	-	-	(348)	(348)
<b>Net Change in Fund Balance</b>	<b>\$(348)</b>	<b>\$(348)</b>	<b>(348)</b>	<b>\$ -</b>
Fund Balance, beginning of year			348	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID #31 WOODLAND ESTATES</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 40,241	\$ 40,241	\$ 19,311	\$ (20,930)
Intergovernmental	-	-	-	-
Investment income	2,000	2,000	61	(1,939)
<b>Total Revenues</b>	<b>42,241</b>	<b>42,241</b>	<b>19,372</b>	<b>(22,869)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	48,000	48,000	10,000	38,000
Interest	6,509	6,509	4,309	2,200
<b>Total Expenditures</b>	<b>54,509</b>	<b>54,509</b>	<b>14,309</b>	<b>40,200</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(12,268)</b>	<b>(12,268)</b>	<b>5,063</b>	<b>17,331</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (12,268)</b>	<b>\$ (12,268)</b>	<b>5,063</b>	<b>\$ 17,331</b>
Fund Balance, beginning of year			12,269	
Fund Balance, end of year			<b>\$ 17,332</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR DEBT SERVICE FUNDS  
 YEAR ENDED JUNE 30, 2003

<b>RID #33 MCIVER ROAD DEBT SERVICE FUND</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 41,000	\$ 41,000	\$ 48,036	\$ 7,036
Intergovernmental	-	-	-	-
Investment income	1,000	1,000	278	(722)
<b>Total Revenues</b>	<u>42,000</u>	<u>42,000</u>	<u>48,314</u>	<u>6,314</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	61,000	61,000	30,000	31,000
Interest	26,355	26,355	19,565	6,790
<b>Total Expenditures</b>	<u>87,355</u>	<u>87,355</u>	<u>49,565</u>	<u>37,790</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(45,355)</u>	<u>(45,355)</u>	<u>(1,251)</u>	<u>44,104</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (45,355)</u>	<u>\$ (45,355)</u>	<u>(1,251)</u>	<u>\$ 44,104</u>
Fund Balance, beginning of year			47,474	
Fund Balance, end of year			<u>\$ 46,223</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>RID #34 GORE HILL</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 48,500	\$ 48,500	\$ 43,426	\$ (5,074)
Intergovernmental	-	-	-	-
Investment income	2,000	2,000	186	(1,814)
<b>Total Revenues</b>	50,500	50,500	43,612	(6,888)
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	70,000	70,000	30,000	40,000
Interest	22,511	22,511	15,815	6,696
<b>Total Expenditures</b>	92,511	92,511	45,815	46,696
<b>Excess of revenues over (under) expenditures</b>	(42,011)	(42,011)	(2,203)	39,808
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	\$ (42,011)	\$ (42,011)	(2,203)	\$ 39,808
Fund Balance, beginning of year			42,011	
Fund Balance, end of year			\$ 39,808	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR DEBT SERVICE FUNDS  
 YEAR ENDED JUNE 30, 2003

	RID #35A ELK DRIVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 15,025	\$ 15,025	\$ 8,960	\$ (6,065)
Intergovernmental	-	-	-	-
Investment income	200	200	36	(164)
<b>Total Revenues</b>	<u>15,225</u>	<u>15,225</u>	<u>8,996</u>	<u>(6,229)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	12,000	12,000	-	12,000
Interest	3,225	3,225	-	3,225
<b>Total Expenditures</b>	<u>15,225</u>	<u>15,225</u>	<u>-</u>	<u>15,225</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>8,996</u>	<u>8,996</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,996</u>	<u>\$ 8,996</u>
Fund Balance, beginning of year			(942)	
Fund Balance, end of year			<u>\$ 8,054</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID #36A FOX FARM</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 40,200	\$ 40,200	\$ 53,200	\$ 13,000
Intergovernmental	-	-	-	-
Investment income	2,000	2,000	217	(1,783)
<b>Total Revenues</b>	<b>42,200</b>	<b>42,200</b>	<b>53,417</b>	<b>11,217</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	66,986	66,986	35,000	31,986
Interest	22,716	22,716	16,244	6,472
<b>Total Expenditures</b>	<b>89,702</b>	<b>89,702</b>	<b>51,244</b>	<b>38,458</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(47,502)</b>	<b>(47,502)</b>	<b>2,173</b>	<b>49,675</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (47,502)</b>	<b>\$ (47,502)</b>	<b>2,173</b>	<b>\$ 49,675</b>
Fund Balance, beginning of year			47,501	
Fund Balance, end of year			<b>\$ 49,674</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID #38 BIG SKY</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 18,793	\$ 18,793	\$ 10,277	\$ (8,516)
Intergovernmental	-	-	-	-
Investment income	700	700	66	(634)
<b>Total Revenues</b>	<b>19,493</b>	<b>19,493</b>	<b>10,343</b>	<b>(9,150)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	26,000	26,000	10,000	16,000
Interest	8,620	8,620	4,225	4,395
<b>Total Expenditures</b>	<b>34,620</b>	<b>34,620</b>	<b>14,225</b>	<b>20,395</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(15,127)</b>	<b>(15,127)</b>	<b>(3,882)</b>	<b>11,245</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$(15,127)</b>	<b>\$(15,127)</b>	<b>(3,882)</b>	<b>\$ 11,245</b>
Fund Balance, beginning of year			15,127	
Fund Balance, end of year			<u>\$ 11,245</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR DEBT SERVICE FUNDS  
 YEAR ENDED JUNE 30, 2003

	<b>RID #39 SUN PRAIRIE ROAD</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 30,000	\$ 30,000	\$ 30,597	\$ 597
Intergovernmental	-	-	-	-
Investment income	300	300	168	(132)
<b>Total Revenues</b>	<u>30,300</u>	<u>30,300</u>	<u>30,765</u>	<u>465</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	31,330	31,330	20,000	11,330
Interest	6,575	6,575	12,591	(6,016)
<b>Total Expenditures</b>	<u>37,905</u>	<u>37,905</u>	<u>32,591</u>	<u>5,314</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(7,605)</u>	<u>(7,605)</u>	<u>(1,826)</u>	<u>5,779</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (7,605)</u>	<u>\$ (7,605)</u>	<u>(1,826)</u>	<u>\$ 5,779</u>
Fund Balance, beginning of year			7,605	
Fund Balance, end of year			<u>\$ 5,779</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID #40 HUCKLEBERRY DRIVE</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 10,909	\$ 10,909	\$ 7,425	\$ (3,484)
Intergovernmental	-	-	-	-
Investment income	300	300	65	(235)
<b>Total Revenues</b>	<u>11,209</u>	<u>11,209</u>	<u>7,490</u>	<u>(3,719)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	7,000	7,000	5,000	2,000
Interest	5,731	5,731	1,916	3,815
<b>Total Expenditures</b>	<u>12,731</u>	<u>12,731</u>	<u>6,916</u>	<u>5,815</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,522)</u>	<u>(1,522)</u>	<u>574</u>	<u>2,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,522)</u>	<u>\$ (1,522)</u>	<u>574</u>	<u>\$ 2,096</u>
Fund Balance, beginning of year			1,522	
Fund Balance, end of year			<u>\$ 2,096</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>RID #41 PARK GARDEN ESTATE</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 7,941	\$ 7,941	\$ 10,084	\$ 2,143
Intergovernmental	-	-	-	-
Investment income	1,059	1,059	17	(1,042)
<b>Total Revenues</b>	<u>9,000</u>	<u>9,000</u>	<u>10,101</u>	<u>1,101</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	4,400	4,400	4,033	367
Interest	4,600	4,600	3,907	693
<b>Total Expenditures</b>	<u>9,000</u>	<u>9,000</u>	<u>7,940</u>	<u>1,060</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>2,161</u>	<u>2,161</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from bonds	-	-	-	-
Bond refunding expense	-	-	-	-
Transfers in	-	-	348	348
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>348</u>	<u>348</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,509</u>	<u>\$ 2,509</u>
Fund Balance, beginning of year			(1,531)	
Fund Balance, end of year			<u>\$ 978</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2003**

**TOTAL DEBT SERVICE FUNDS**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,562,073	\$ 1,562,073	\$ 1,429,979	\$ (132,094)
Intergovernmental	18,276	18,276	23,759	5,483
Investment income	17,059	17,059	8,183	(8,876)
<b>Total Revenues</b>	<u>1,597,408</u>	<u>1,597,408</u>	<u>1,461,921</u>	<u>(135,487)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,403	1,403	-	1,403
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	343,241	343,241	-	343,241
<b>Debt Service:</b>				
Principal	1,146,716	1,146,716	964,033	182,683
Interest	718,798	718,798	687,528	31,270
<b>Total Expenditures</b>	<u>2,210,158</u>	<u>2,210,158</u>	<u>1,651,561</u>	<u>558,597</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(612,750)</u>	<u>(612,750)</u>	<u>(189,640)</u>	<u>423,110</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	348	348
Transfers out	-	-	(348)	(348)
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (612,750)</u>	<u>\$ (612,750)</u>	<u>(189,640)</u>	<u>\$ 423,110</u>
Fund Balance, beginning of year			1,431,614	
Fund Balance, end of year			<u>\$ 1,241,974</u>	

## NONMAJOR CAPITAL PROJECTS FUNDS

The capital projects funds account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

Capital Building Reserve - Set up to establish a capital building reserve for the County.

Fairgrounds Capital Improvement- Set up to establish a capital building reserve for the Montana Expo Park.

Mosquito Capital Reserve - Set up to establish a capital building reserve for the Weed and Mosquito Department.

Junk Vehicle Capital Reserve - Fund set up to establish a capital building reserve for the Junk Vehicle Fund.

Health Department Capital Reserve - Set up to establish a capital building reserve for the City/County Health Department.

Clinic Capital Reserve - Set up to establish a capital building reserve for the Clinic.

Detention Construction - Set up to account for costs of new Adult Detention Center.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
June 30, 2003**

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve	Clinic Capital Reserve	Detention Construction	Totals
<b>ASSETS</b>								
Cash and cash equivalents	\$ 520,763	\$ 59,436	\$ 41,137	\$ 39,816	\$ 89,595	\$ 21,661	\$ 477	\$ 772,885
Restricted cash and cash equivalents	14,957	-	-	-	-	-	-	14,957
Other receivables	352	36	27	21	189	170	-	795
Due from other funds	135,181	-	-	-	-	-	-	135,181
Total assets	<u>\$ 671,253</u>	<u>\$ 59,472</u>	<u>\$ 41,164</u>	<u>\$ 39,837</u>	<u>\$ 89,784</u>	<u>\$ 21,831</u>	<u>\$ 477</u>	<u>\$ 923,818</u>
<b>LIABILITIES</b>								
Short-term payables	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750
Total Liabilities	<u>1,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,750</u>
<b>FUND BALANCES</b>								
Reserved	14,957	-	-	-	-	-	-	14,957
Unreserved	654,546	59,472	41,164	39,837	89,784	21,831	477	907,111
Total fund balances	<u>669,503</u>	<u>59,472</u>	<u>41,164</u>	<u>39,837</u>	<u>89,784</u>	<u>21,831</u>	<u>477</u>	<u>922,068</u>
Total liabilities and fund balances	<u>\$ 671,253</u>	<u>\$ 59,472</u>	<u>\$ 41,164</u>	<u>\$ 39,837</u>	<u>\$ 89,784</u>	<u>\$ 21,831</u>	<u>\$ 477</u>	<u>\$ 923,818</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CAPITAL BUILDING RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Investment income	\$ 10,000	\$ 10,000	\$ 12,645	\$ 2,645
Miscellaneous	3,000	3,000	6,739	3,739
<b>Total Revenues</b>	<u>13,000</u>	<u>13,000</u>	<u>19,384</u>	<u>6,384</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	347,478	347,478	219,963	127,515
<b>Miscellaneous</b>	286,408	286,408	198,055	88,353
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>633,886</u>	<u>633,886</u>	<u>418,018</u>	<u>215,868</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(620,886)</u>	<u>(620,886)</u>	<u>(398,634)</u>	<u>222,252</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	36,350	36,350
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>36,350</u>	<u>36,350</u>
<b>Net Change in Fund Balance</b>	<u>\$ (620,886)</u>	<u>\$ (620,886)</u>	<u>(362,284)</u>	<u>\$ 258,602</u>
Fund Balance, beginning of year			1,031,787	
Fund Balance, end of year			<u>\$ 669,503</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2003

**FAIRGROUNDS CAPITAL IMPROVEMENT FUND**

	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 56	\$ 56
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>56</u>	<u>56</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>56</u>	<u>56</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	35,950	35,950
Transfers in	-	-	23,466	23,466
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>59,416</u>	<u>59,416</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>59,472</u>	<u>\$ 59,472</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 59,472</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>MOSQUITO CAPITAL RESERVE FUND</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 399	\$ 399
Miscellaneous	-	-	8,926	8,926
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>9,325</u>	<u>9,325</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	37,935	37,935	6,099	31,836
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>37,935</u>	<u>37,935</u>	<u>6,099</u>	<u>31,836</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(37,935)</u>	<u>(37,935)</u>	<u>3,226</u>	<u>41,161</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	10,419	10,419	10,419	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,419</u>	<u>10,419</u>	<u>10,419</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (27,516)</u>	<u>\$ (27,516)</u>	<u>13,645</u>	<u>\$ 41,161</u>
Fund Balance, beginning of year			27,519	
Fund Balance, end of year			<u>\$ 41,164</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

<b>JUNK VEHICLE CAPITAL RESERVE FUND</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 394	\$ 394
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>394</u>	<u>394</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	27,000	27,000	-	27,000
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>27,000</u>	<u>27,000</u>	<u>-</u>	<u>27,000</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(27,000)</u>	<u>(27,000)</u>	<u>394</u>	<u>27,394</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	7,668	7,668	7,668	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,668</u>	<u>7,668</u>	<u>7,668</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,332)</u>	<u>\$ (19,332)</u>	<u>8,062</u>	<u>\$ 27,394</u>
Fund Balance, beginning of year			31,775	
Fund Balance, end of year			<u>\$ 39,837</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>HEALTH DEPARTMENT CAPITAL RESERVE FUND</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 1,633	\$ 1,633
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>1,633</u>	<u>1,633</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	288,151	288,151	-	288,151
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>288,151</u>	<u>288,151</u>	<u>-</u>	<u>288,151</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(288,151)</u>	<u>(288,151)</u>	<u>1,633</u>	<u>289,784</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	200,000	200,000	-	(200,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (88,151)</u>	<u>\$ (88,151)</u>	<u>1,633</u>	<u>\$ 89,784</u>
Fund Balance, beginning of year			88,151	
Fund Balance, end of year			<u>\$ 89,784</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

	<b>CLINIC CAPITAL RESERVE FUND</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 900	\$ 900
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>900</u>	<u>900</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	260,932	260,932	-	260,932
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>260,932</u>	<u>260,932</u>	<u>-</u>	<u>260,932</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(260,932)</u>	<u>(260,932)</u>	<u>900</u>	<u>261,832</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	240,973	240,973	973	(240,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>240,973</u>	<u>240,973</u>	<u>973</u>	<u>(240,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,959)</u>	<u>\$ (19,959)</u>	<u>1,873</u>	<u>\$ 21,832</u>
Fund Balance, beginning of year			19,958	
Fund Balance, end of year			<u>\$ 21,831</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2003

	DETENTION CONSTRUCTION FUND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	467	467	-	467
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>467</u>	<u>467</u>	<u>-</u>	<u>467</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(467)</u>	<u>(467)</u>	<u>-</u>	<u>467</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (467)</u>	<u>\$ (467)</u>	<u>-</u>	<u>\$ 467</u>
Fund Balance, beginning of year			477	
Fund Balance, end of year			<u>\$ 477</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2003**

**TOTAL CAPITAL PROJECT FUNDS**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Investment income	\$ 10,000	\$ 10,000	\$ 16,027	\$ 6,027
Miscellaneous	3,000	3,000	15,665	12,665
<b>Total Revenues</b>	<u>13,000</u>	<u>13,000</u>	<u>31,692</u>	<u>18,692</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	467	467	-	467
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Capital Expenditures</b>	961,496	961,496	226,062	735,434
<b>Miscellaneous</b>	286,875	286,875	198,055	88,820
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,248,838</u>	<u>1,248,838</u>	<u>424,117</u>	<u>824,721</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,235,838)</u>	<u>(1,235,838)</u>	<u>(392,425)</u>	<u>843,413</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	36,350	36,350
Sale of assets	-	-	35,950	35,950
Transfers in	459,060	459,060	42,526	(416,534)
Total other financing sources (uses)	<u>459,060</u>	<u>459,060</u>	<u>114,826</u>	<u>(344,234)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (776,778)</u>	<u>\$ (776,778)</u>	<u>(277,599)</u>	<u>\$ 499,179</u>
Fund Balance, beginning of year			1,199,667	
Fund Balance, end of year			<u>\$ 922,068</u>	

## INTERNAL SERVICE FUNDS

The internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

Intra-Governmental Gasoline - Established to track interdepartmental gasoline usage.

Intra-Governmental Departments - Established to provide for risk management & safety services to County departments.

Vehicle & Communications - Established to track interdepartmental vehicle maintenance and communication usage.

Self Insurance - Established to account for County revenue and payments to self insured health insurance plan.

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2003**

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Communications	Self Insurance	Totals
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 79,482	\$ 30,509	\$ 97	\$ 1,290,397	\$ 1,400,485
Total current assets	<u>79,482</u>	<u>30,509</u>	<u>97</u>	<u>1,290,397</u>	<u>1,400,485</u>
Restricted assets					
Restricted cash and cash equivalents	18,641	-	868	-	19,509
Property and equipment (net)	<u>324</u>	<u>-</u>	<u>21,348</u>	<u>-</u>	<u>21,672</u>
Total assets	<u>\$ 98,447</u>	<u>\$ 30,509</u>	<u>\$ 22,313</u>	<u>\$ 1,290,397</u>	<u>\$ 1,441,666</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Current Liabilities					
Short-term payables	\$ 15,735	\$ 1,333	\$ 6,326	\$ 265,860	\$ 289,254
Due to other funds	-	-	1,882	-	1,882
Long-term liabilities					
Compensated absences payable	<u>-</u>	<u>2,939</u>	<u>17,662</u>	<u>-</u>	<u>20,601</u>
Total Liabilities	<u>15,735</u>	<u>4,272</u>	<u>25,870</u>	<u>265,860</u>	<u>311,737</u>
Fund equity					
Retained Earnings					
Equipment replacement reserves	18,641	-	868	-	19,509
Unreserved	<u>64,071</u>	<u>26,237</u>	<u>(4,425)</u>	<u>1,024,537</u>	<u>1,110,420</u>
Total fund equity	<u>82,712</u>	<u>26,237</u>	<u>(3,557)</u>	<u>1,024,537</u>	<u>1,129,929</u>
Total liabilities and fund equity	<u>\$ 98,447</u>	<u>\$ 30,509</u>	<u>\$ 22,313</u>	<u>\$ 1,290,397</u>	<u>\$ 1,441,666</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2003**

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Communi- cations	Self Insurance	Totals
<b>OPERATING REVENUES</b>					
Charges for services	\$ -	\$ 56,662	\$ 40,851	\$ -	\$ 97,513
Miscellaneous	-	-	-	426	426
Internal services	195,796	-	17,474	1,719,488	1,932,758
Total operating revenues	<u>195,796</u>	<u>56,662</u>	<u>58,325</u>	<u>1,719,914</u>	<u>2,030,697</u>
<b>OPERATING EXPENSES</b>					
Personal services	-	49,476	88,399	-	137,875
Supplies and materials	181,894	12,577	24,801	-	219,272
Purchased services	-	6,098	5,049	-	11,147
Fixed charges	-	-	1,430	1,664,317	1,665,747
Depreciation	649	-	3,398	-	4,047
Total operating expenses	<u>182,543</u>	<u>68,151</u>	<u>123,077</u>	<u>1,664,317</u>	<u>2,038,088</u>
Operating income (loss)	<u>13,253</u>	<u>(11,489)</u>	<u>(64,752)</u>	<u>55,597</u>	<u>(7,391)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest expense	-	-	(219)	-	(219)
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(219)</u>	<u>-</u>	<u>(219)</u>
Income (loss) before operating transfers	13,253	(11,489)	(64,971)	55,597	(7,610)
Operating transfers in	<u>-</u>	<u>-</u>	<u>57,815</u>	<u>200,000</u>	<u>257,815</u>
Net income (loss)	13,253	(11,489)	(7,156)	255,597	250,205
RETAINED EARNINGS, beginning of year	<u>69,459</u>	<u>37,726</u>	<u>3,599</u>	<u>768,940</u>	<u>879,724</u>
RETAINED EARNINGS, end of year	<u>\$ 82,712</u>	<u>\$ 26,237</u>	<u>\$ (3,557)</u>	<u>\$ 1,024,537</u>	<u>\$ 1,129,929</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2003**

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Commun- cations	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from interfund services provided	\$ 195,796	\$ 56,662	\$ 58,325	\$ 1,719,914	\$ 2,030,697
Payments to suppliers	(181,048)	(25,351)	(32,258)	(1,614,033)	(1,852,690)
Payments to employees	-	(50,055)	(87,649)	-	(137,704)
Net cash provided (used) by operating activities	<u>14,748</u>	<u>(18,744)</u>	<u>(61,582)</u>	<u>105,881</u>	<u>40,303</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfer from other funds	-	-	57,815	200,000	257,815
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>57,815</u>	<u>200,000</u>	<u>257,815</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	-	-	(5,995)	-	(5,995)
Interest paid on capital debt	-	-	(219)	-	(219)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(6,214)</u>	<u>-</u>	<u>(6,214)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	14,748	(18,744)	(9,981)	305,881	291,904
Cash and cash equivalents, July 1, 2002	<u>83,375</u>	<u>49,253</u>	<u>10,946</u>	<u>984,516</u>	<u>1,128,090</u>
Cash and cash equivalents, June 30, 2003	<u>\$ 98,123</u>	<u>\$ 30,509</u>	<u>\$ 965</u>	<u>\$ 1,290,397</u>	<u>\$ 1,419,994</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income	\$ 13,253	\$ (11,489)	\$ (64,752)	\$ 55,597	\$ (7,391)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	649	-	3,398	-	4,047
Increase (decrease) in Short term payables	846	(6,676)	797	50,284	45,251
Increase (decrease) in Due to other funds	-	-	(1,775)	-	(1,775)
Increase (decrease) Compensated absences payable	-	(579)	750	-	171
Total adjustments	<u>1,495</u>	<u>(7,255)</u>	<u>3,170</u>	<u>50,284</u>	<u>47,694</u>
Net cash provided (used) by operating activities	<u>\$ 14,748</u>	<u>\$ (18,744)</u>	<u>\$ (61,582)</u>	<u>\$ 105,881</u>	<u>\$ 40,303</u>

**Noncash investing, capital, and financing activities:**

There was no activity

**CASCADE COUNTY, MONTANA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE (1)**  
**JUNE 30, 2003 AND 2002**

	2003	2002
Governmental funds capital assets:		
Land	\$ 176,120	\$ 213,422
Land easements	3,198,284	3,198,284
Buildings	19,419,727	28,946,671
Improvements other than buildings	120,575	3,656,082
Machinery and equipment	5,946,811	6,092,444
Infrastructure	19,176,213	18,911,575
Construction in progress	778,507	-
Total general fixed assets	\$48,816,237	\$ 61,018,478
Investments in governmental funds capital assets by source:		
General fund	\$ 15,831,828	\$ 2,533,014
Special revenue fund	22,939,768	38,931,658
Capital projects funds	9,992,240	19,392,877
Donations	52,401	160,929
Total investment in general fixed assets	\$48,816,237	\$ 61,018,478

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CASCADE COUNTY, MONTANA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (1)**  
**JUNE 30, 2003**

Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
<b>GENERAL GOVERNMENT</b>								
Legislative and administrative services	\$ 92,500	\$ -	\$ 1,090,980	\$ 23,691	\$ 55,000	\$ -	\$ 778,507	\$ 2,040,678
Judicial services	-	-	-	11,100	44,824	-	-	55,924
Financial	-	-	-	-	188,063	-	-	188,063
Elections	-	-	-	-	102,220	-	-	102,220
Records administration	-	-	-	-	123,128	-	-	123,128
Legal services	-	-	131,950	-	7,922	-	-	139,872
Facilities administration	-	-	72,583	-	13,230	-	-	85,813
<b>Total general government</b>	<u>92,500</u>	<u>-</u>	<u>1,295,513</u>	<u>34,791</u>	<u>534,387</u>	<u>-</u>	<u>778,507</u>	<u>2,735,698</u>
<b>PUBLIC SAFETY</b>								
Law enforcement services	37,120	-	15,930,218	65,564	950,132	-	-	16,983,034
Detention and correction services	-	-	1,610,481	-	93,473	-	-	1,703,954
Protective inspections	-	-	-	-	6,400	-	-	6,400
Other emergency medical services	-	-	-	-	23,695	-	-	23,695
<b>Total public safety</b>	<u>37,120</u>	<u>-</u>	<u>17,540,699</u>	<u>65,564</u>	<u>1,073,700</u>	<u>-</u>	<u>-</u>	<u>18,717,083</u>
<b>PUBLIC WORKS</b>								
Road	-	3,198,284	166,985	20,220	3,454,744	19,176,212	-	26,016,445
Solid waste services	-	-	-	-	35,159	-	-	35,159
Weed control	-	-	136,451	-	19,300	-	-	155,751
<b>Total public works</b>	<u>-</u>	<u>3,198,284</u>	<u>303,436</u>	<u>20,220</u>	<u>3,509,203</u>	<u>19,176,212</u>	<u>-</u>	<u>26,207,355</u>
<b>PUBLIC HEALTH</b>								
Public health services	-	-	-	-	125,950	-	-	125,950
Clinic services	-	-	-	-	21,229	-	-	21,229
Insect and pest control	26,500	-	168,869	-	368,454	-	-	563,823
<b>Total public health</b>	<u>26,500</u>	<u>-</u>	<u>168,869</u>	<u>-</u>	<u>515,633</u>	<u>-</u>	<u>-</u>	<u>711,002</u>
<b>SOCIAL AND ECONOMIC SERVICES</b>								
Aging services	20,000	-	111,211	-	279,610	-	-	410,821
Extension services	-	-	-	-	21,088	-	-	21,088
<b>Total social and economic services</b>	<u>20,000</u>	<u>-</u>	<u>111,211</u>	<u>-</u>	<u>300,698</u>	<u>-</u>	<u>-</u>	<u>431,909</u>
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>								
Community development	-	-	-	-	6,100	-	-	6,100
<b>CONSERVATION OF NATURAL RESOURCES</b>								
Air quality control	-	-	-	-	7,090	-	-	7,090
<b>Total general fixed assets</b>	<u>\$ 176,120</u>	<u>\$ 3,198,284</u>	<u>\$ 19,419,728</u>	<u>\$ 120,575</u>	<u>\$ 5,946,811</u>	<u>\$ 19,176,212</u>	<u>\$ 778,507</u>	<u>\$ 48,816,237</u>

(1) This schedule presents only the capital asset balances related to governmental funds.

Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CASCADE COUNTY, MONTANA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (1)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	July 1, 2002	Additions	Deductions	June 30, 2003
<b>GENERAL GOVERNMENT</b>				
Legislative and administrative services	\$ 1,332,500	\$ 708,178	\$ -	\$ 2,040,678
Judicial services	163,328	-	107,404	55,924
Financial	188,063	-	-	188,063
Elections	102,220	-	-	102,220
Records administration	114,943	8,185	-	123,128
Legal services	156,199	-	16,327	139,872
Facilities administration	13,230	72,583	-	85,813
Total general government	<u>2,070,483</u>	<u>788,946</u>	<u>123,731</u>	<u>2,735,698</u>
<b>PUBLIC SAFETY</b>				
Law enforcement services	16,910,753	72,281	-	16,983,034
Detention and correction services	1,703,954	-	-	1,703,954
Probation and parole services	21,559	-	21,559	-
Protective inspections	6,400	-	-	6,400
Other emergency medical services	23,695	-	-	23,695
Total public safety	<u>18,666,361</u>	<u>72,281</u>	<u>21,559</u>	<u>18,717,083</u>
<b>PUBLIC WORKS</b>				
Road	25,742,653	273,792	-	26,016,445
Solid waste services	35,159	-	-	35,159
Weed control	317,333	-	161,582	155,751
Total public works	<u>26,095,145</u>	<u>273,792</u>	<u>161,582</u>	<u>26,207,355</u>
<b>PUBLIC HEALTH</b>				
Public health services	125,950	-	-	125,950
Clinic services	21,229	-	-	21,229
Insect and pest control	387,851	175,972	-	563,823
Total public health	<u>535,030</u>	<u>175,972</u>	<u>-</u>	<u>711,002</u>
<b>SOCIAL AND ECONOMIC SERVICES</b>				
Aging services	370,288	40,533	-	410,821
Extension services	21,088	-	-	21,088
Total social and economic services	<u>391,376</u>	<u>40,533</u>	<u>-</u>	<u>431,909</u>
<b>CULTURE AND RECREATION</b>				
Fair	13,246,893	-	13,246,893	-
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>				
Community development	6,100	-	-	6,100
<b>CONSERVATION OF NATURAL RESOURCES</b>				
Air quality control	7,090	-	-	7,090
Total general fixed assets	<u>\$ 61,018,478</u>	<u>\$ 1,351,524</u>	<u>\$ 13,553,765</u>	<u>\$ 48,816,237</u>

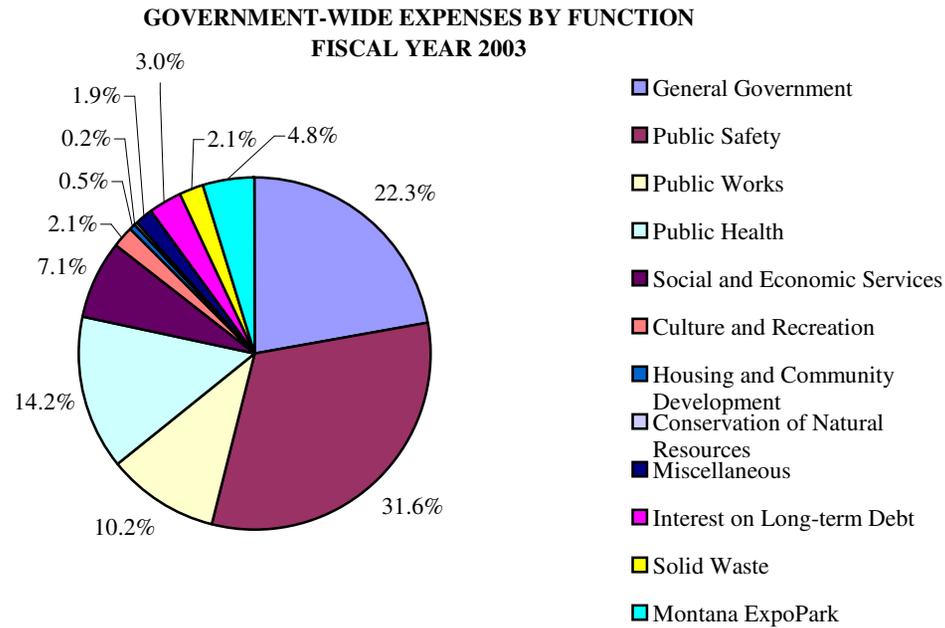
(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

STATISTICAL  
SECTION



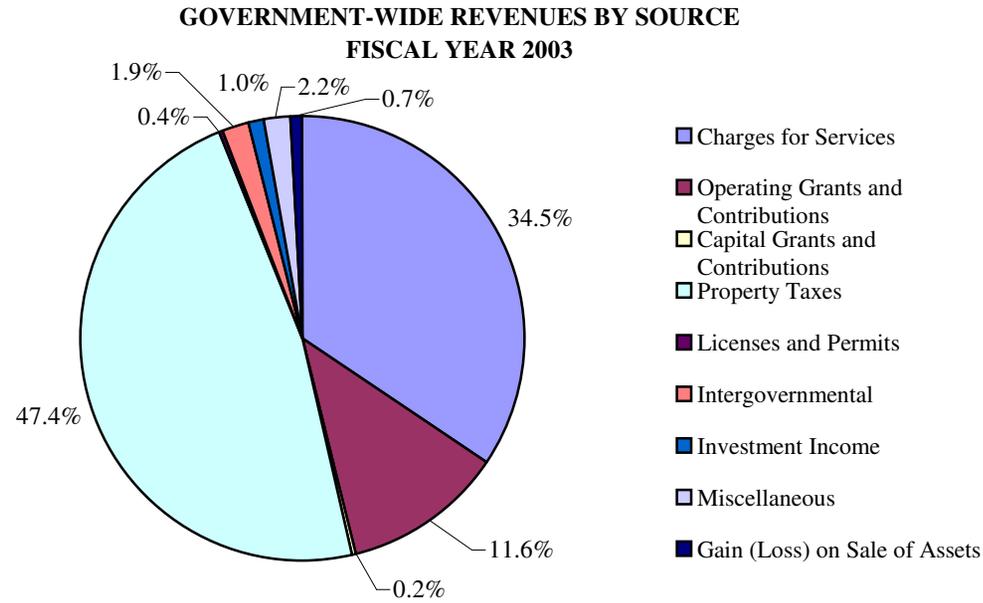
*100 YEARS of SERVICE*

**CASCADE COUNTY, MONTANA  
GOVERNMENT-WIDE EXPENSES BY FUNCTION  
FOR FISCAL YEAR ENDED JUNE 30, 2003**



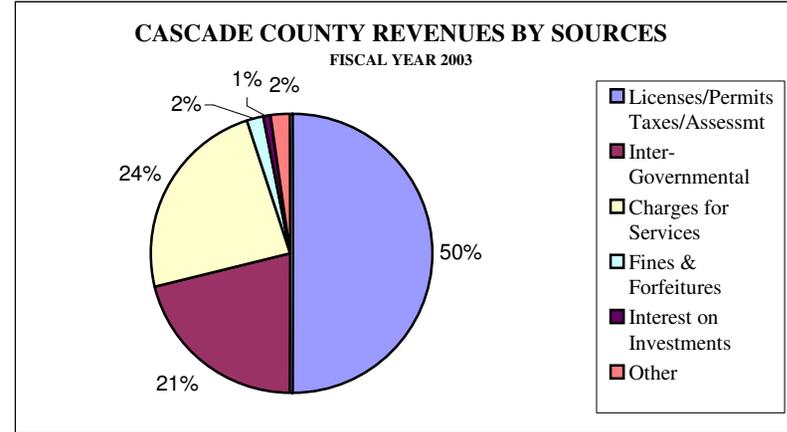
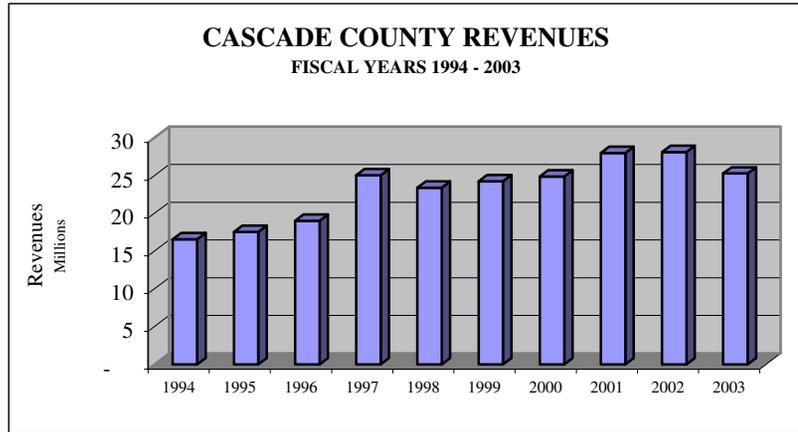
Fiscal Year	General Government	Public Safety	Public Works	Public Health	Social and Economic Services	Culture and Recreation	Housing and Community Development	Conservation of Natural Resources	Miscellaneous	Interest on Long-term Debt	Solid Waste	Montana ExpoPark	Total
2003	\$ 5,829,730	\$ 8,263,448	\$ 2,660,177	\$ 3,718,394	\$ 1,851,928	\$ 554,713	\$ 133,284	\$ 41,889	\$ 491,234	\$ 774,017	\$ 541,975	\$ 1,264,564	\$ 26,125,353

**CASCADE COUNTY, MONTANA  
GOVERNMENT-WIDE REVENUES  
FOR FISCAL YEAR ENDED 2003**



Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	Licenses and Permits	Intergovernmental	Investment Income	Miscellaneous	Gain (Loss) on Sale of Assets	Total
2003	\$ 9,088,554	\$ 3,065,373	\$ 59,776	\$ 12,485,133	\$ 118,440	\$ 500,784	\$ 261,876	\$ 574,446	\$ (190,906)	\$ 25,963,476

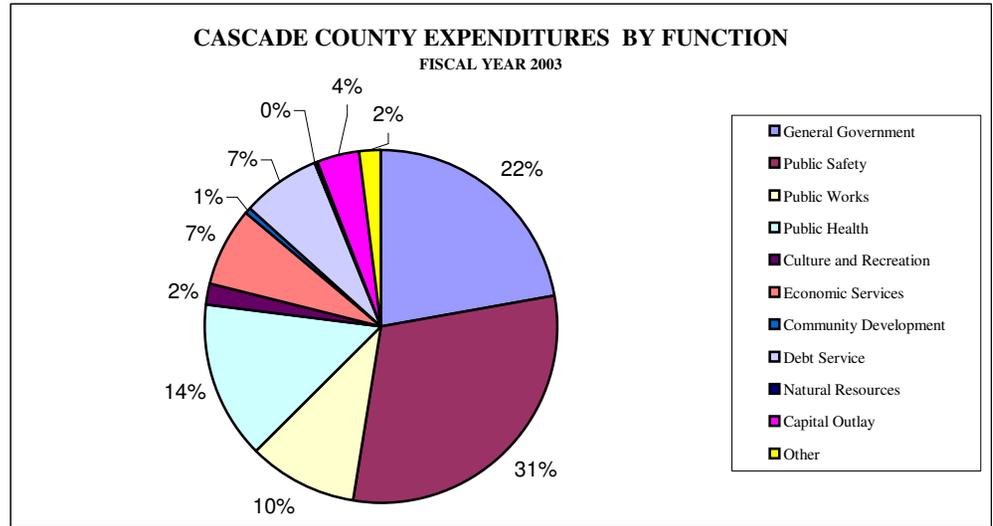
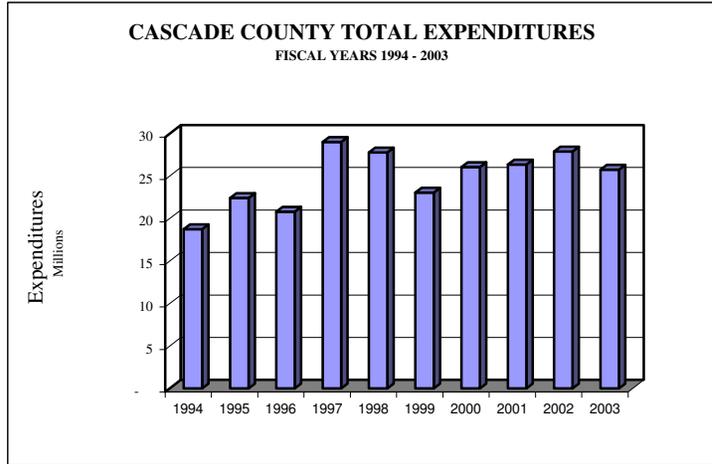
**CASCADE COUNTY, MONTANA**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE**  
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)  
 Last Ten Fiscal Years



Fiscal Year	Licenses/Permits Taxes/Assessmt	Inter-Governmental	Charges for Services	Fines & Forfeitures	Interest on Investments	Other	Total Revenues
1994	10,715,211	3,331,541	1,343,022	353,464	516,365	302,535	16,562,138
1995	10,906,393	4,071,260	1,568,864	321,541	334,793	343,913	17,546,764
1996	11,172,227	4,908,526	1,644,296	423,026	567,960	278,836	18,994,871
1997	12,479,519	9,212,977	1,580,390	432,655	1,060,125	260,727	25,026,393
1998	13,092,358	5,437,632	3,205,292	446,230	899,646	327,184	23,408,342
1999	11,977,244	5,219,694	5,384,031	491,336	560,266	595,103	24,227,674
2000	12,450,128	5,153,175	5,328,151	474,079	840,835	615,419	24,861,787
2001	13,755,050	5,938,832	5,780,287	558,223	1,311,032	636,623	27,980,047
2002	13,170,620	6,748,415	6,245,166	553,977	718,010	678,872	28,115,060
2003	12,630,775	5,365,248	6,020,108	454,054	259,047	542,768	25,272,000

Source: Cascade County

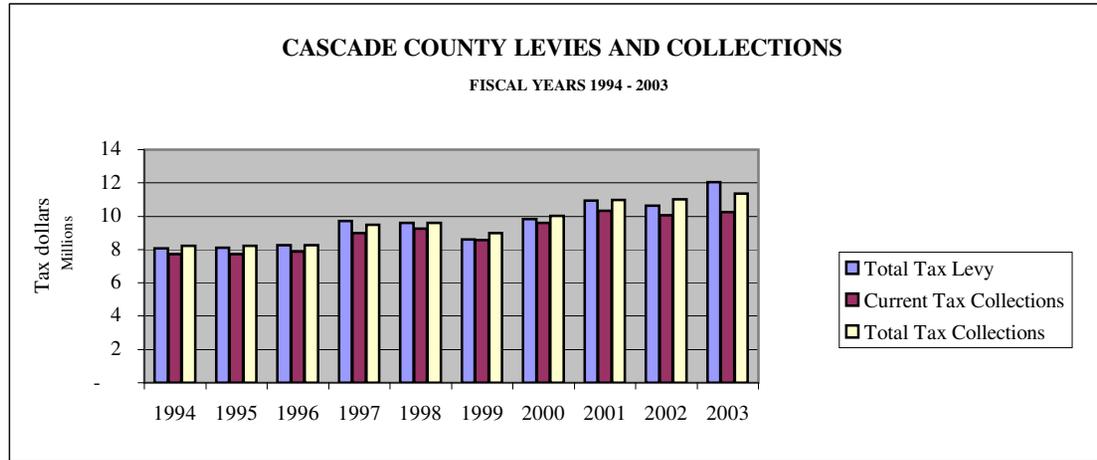
**CASCADE COUNTY, MONTANA**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION**  
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)  
 Last Ten Fiscal Years



Fiscal Year	General Government	Public Safety	Public Works	Public Health	Culture and Recreation	Economic Services	Community Development	Debt Service	Natural Resources	Capital Outlay	Other	Expenditures
1994	4,461,447	3,065,725	2,462,026	1,747,147	796,162	1,047,790	77,009	927,634	36,218	3,958,857	161,511	18,741,526
1995	4,887,439	3,776,830	2,219,215	1,833,051	727,796	1,192,232	77,739	1,673,792	33,633	5,578,871	418,328	22,418,926
1996	4,642,264	3,918,807	2,338,042	2,115,210	834,077	1,145,703	78,054	1,524,162	31,632	3,732,114	433,823	20,793,888
1997	4,997,404	4,099,963	2,332,441	2,371,565	842,024	1,167,160	89,819	1,786,760	33,544	11,014,696	275,668	29,011,044
1998	4,822,262	5,955,357	2,413,524	2,697,636	882,453	1,225,708	114,792	3,164,786	31,114	6,146,690	301,398	27,755,720
1999	5,014,376	7,163,652	2,414,602	2,832,272	947,904	1,230,388	128,719	1,961,836	34,969	836,195	479,077	23,043,990
2000	5,242,316	8,003,515	2,509,416	2,894,306	950,182	1,366,670	115,799	2,151,807	32,311	2,446,106	340,370	26,052,798
2001	5,537,231	9,052,295	2,521,693	3,171,176	975,455	1,537,932	121,249	2,151,263	37,366	863,056	354,671	26,323,387
2002	6,354,606	9,176,714	2,549,108	3,292,700	1,020,226	1,778,894	135,926	1,911,227	33,740	1,249,597	384,836	27,887,574
2003	5,714,763	7,818,384	2,571,441	3,683,980	559,248	1,844,440	133,084	1,873,180	42,189	1,013,302	495,454	25,749,465

Source: Audit Reports - County Accountant

**CASCADE COUNTY, MONTANA  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years**



Fiscal Year	Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	Protests & Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy
1994	8,057,956	7,717,817	95.8%	502,921	8,220,738	102.0%
1995	8,097,473	7,722,479	95.4%	496,594	8,219,073	101.5%
1996	8,245,126	7,880,077	95.6%	391,137	8,271,214	100.3%
1997	9,716,157	8,997,917	92.6%	470,627	9,468,544	97.5%
1998	9,614,330	9,256,946	96.3%	342,638	9,599,584	99.8%
1999 (1)	8,612,283	8,570,893	99.5%	414,631	8,985,524	104.3%
2000 (2)	9,847,458	9,610,748	97.6%	409,246	10,019,994	101.8%
2001	10,924,573	10,322,697	94.5%	645,186	10,967,883	100.4%
2002	10,636,367	10,077,067	94.7%	957,666	11,034,733	103.7%
2003	12,057,842	10,240,111	84.9%	1,136,756	11,376,867	94.4%

Source: Cascade County

(1) \$506,657 in personal property taxes and mobile home assessment billings were delayed until after July 1, 1999 due to legislative changes. These normally would have been recorded in fiscal year 1999.

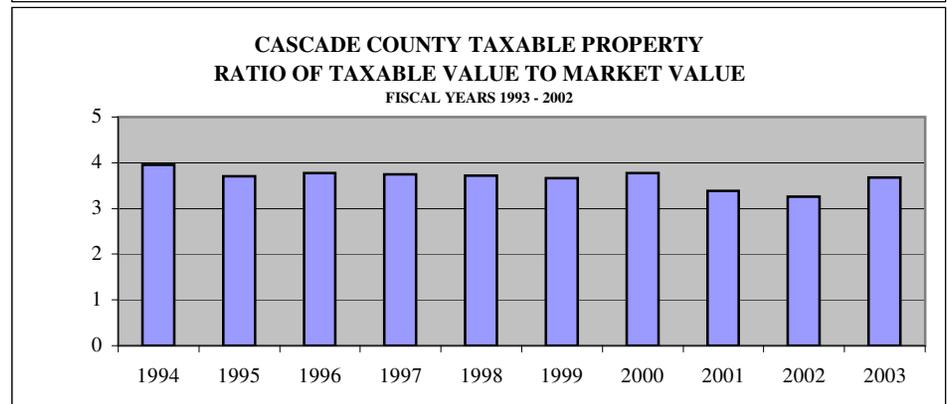
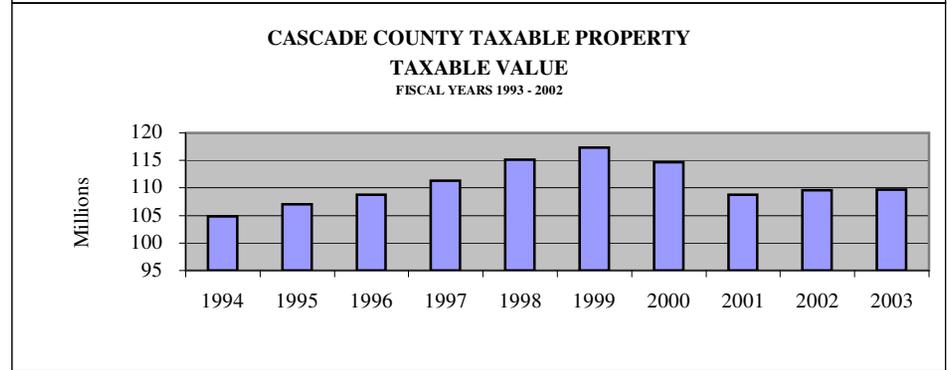
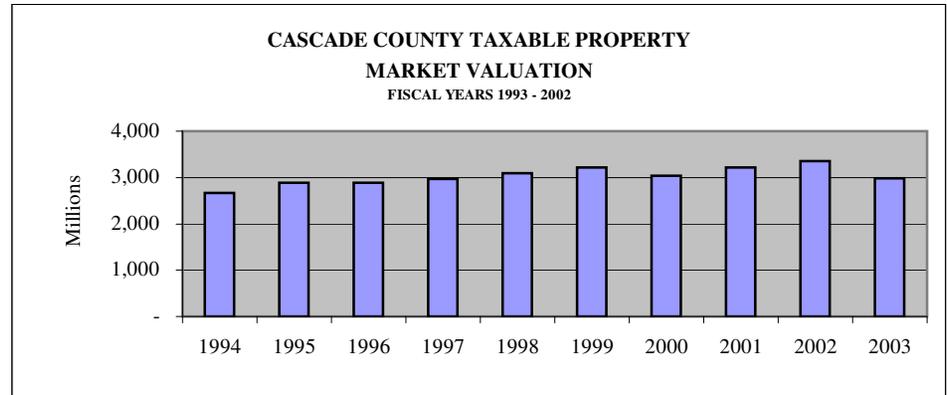
(2) \$318,373 in personal property taxes and mobile home assessment billings were delayed until after July 1, 2000 due to legislative changes. These normally would have been recorded in fiscal year 2000.

**CASCADE COUNTY, MONTANA**  
**ASSESSED AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**

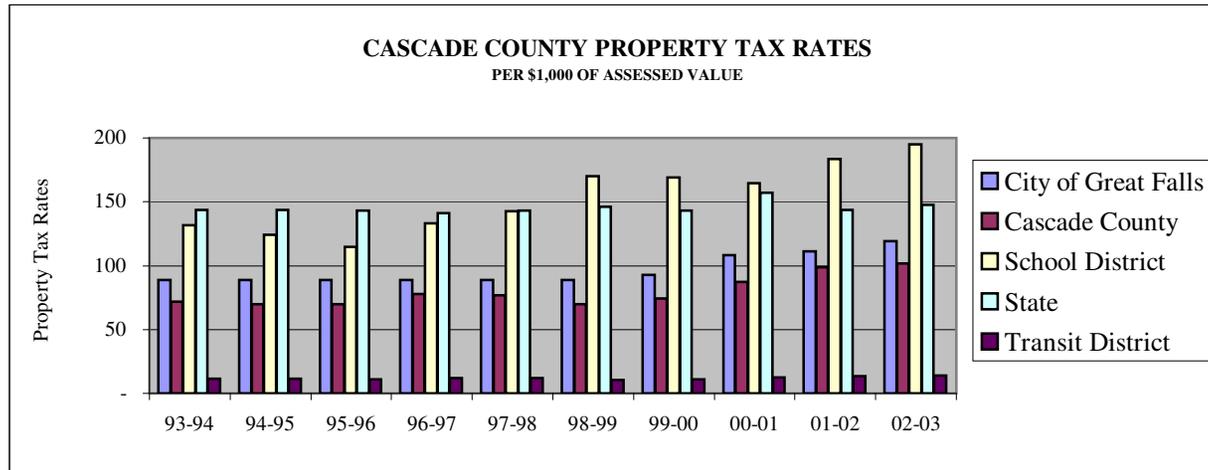
Fiscal Year	Total Market Valuation	Taxable Value	Ratio of Taxable Value to Market Value
1994	2,659,956,869	104,782,782	3.95
1995	2,882,178,227	107,007,885	3.71
1996	2,887,095,630	108,810,523	3.77
1997	2,974,167,578	111,354,973	3.74
1998	3,096,993,720	115,128,434	3.72
1999	3,210,127,054	117,349,769	3.66
2000 (1)	3,034,085,555	114,696,261	3.78
2001	3,213,662,447	108,808,782	3.38
2002	3,357,029,079	109,534,532	3.26
2003	2,984,932,070	109,708,384	3.68

Source: Cascade County Assessor

(1) The decline in valuations for 2000 is primarily due to statutory revisions in the method of assessment used in determining the value of certain types of property.



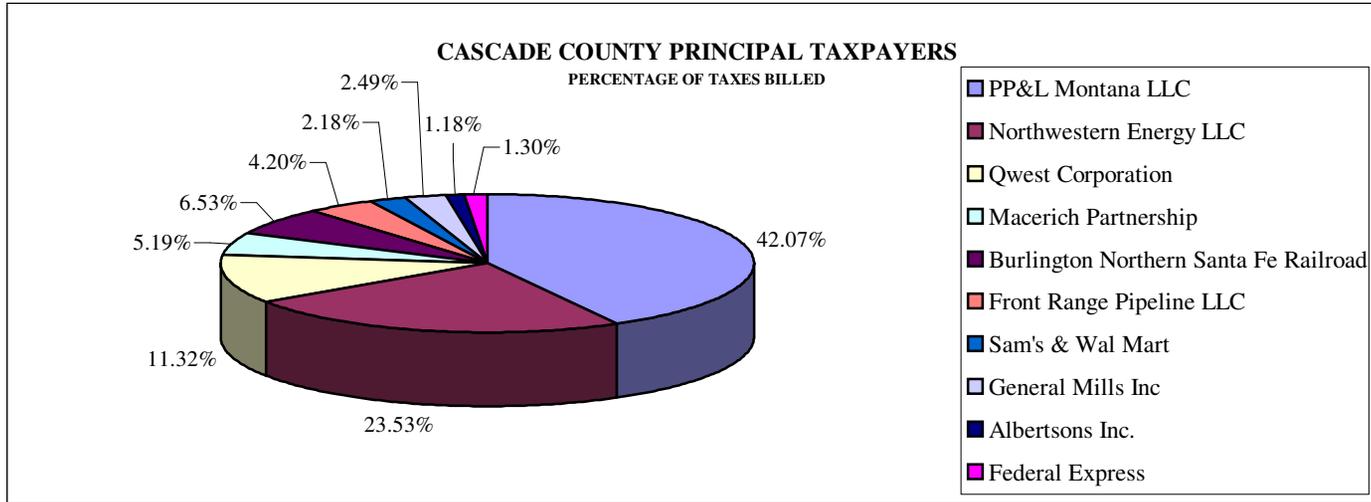
**CASCADE COUNTY, MONTANA**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Fiscal Years**



Year	City of Great Falls	Cascade County	School District	State	Transit District	Total
93-94	88.85	71.86	131.70	143.63	11.28	447.32
94-95	88.83	69.68	124.37	143.44	11.28	437.60
95-96	88.83	70.05	114.58	143.33	11.07	427.86
96-97	88.79	77.80	133.06	141.12	11.79	452.56
97-98	88.79	76.80	142.46	143.00	12.20	463.25
98-99	88.79	69.99	170.02	146.33	10.25	485.38
99-00	92.77	74.27	169.13	142.93	10.97	490.07
00-01	108.12	87.44	164.81	157.10	12.68	530.15
01-02	111.32	98.55	183.54	143.82	13.31	550.54
02-03	119.00	101.73	195.25	147.46	13.76	577.20

Source: Cascade County, Montana, Treasurer

**CASCADE COUNTY, MONTANA  
PRINCIPAL TAXPAYERS  
June 30, 2003**



Taxpayer	Business	2002/2003 Taxes Billed	Taxable Valuation	Percentage of Total Taxable Value (1)
1 PP&L Montana LLC	Electric Utility	\$ 4,955,550	\$ 9,259,499	8.44%
2 Northwestern Energy LLC	Electric Utility	3,297,901	5,178,510	4.72%
3 Qwest Corporation	Telephone	1,312,542	2,490,798	2.27%
4 Macerich Partnership	Retail Mall	875,523	1,141,887	1.04%
5 Burlington Northern Santa Fe Railroad	Railroad	770,052	1,436,272	1.31%
6 Front Range Pipeline LLC	Petroleum	442,067	924,929	0.84%
7 Sam's & Wal Mart	Retail	313,053	480,847	0.44%
8 General Mills Inc	Production	305,700	548,231	0.50%
9 Albertsons Inc.	Retail	177,175	259,805	0.24%
10 Federal Express	Service	173,851	287,018	0.26%
		<u>\$ 12,623,414</u>	<u>\$ 22,007,796</u>	<u>24.84%</u>
(1) Total Taxable Value		<u>\$ 109,708,384</u>		

Source: Cascade County Assessor

**CASCADE COUNTY, MONTANA**  
**LIMITATION ON AMOUNT OF COUNTY INDEBTEDNESS**  
**June 30, 2003**

Total Assessed Value	\$ <u>2,984,932,070</u>
Debt Limit of 1.4% of assessed value	\$ 41,789,049
General Obligation Bonded Indebtedness	(12,600,000)
Other Indebtedness	<u>(4,598,157)</u>
	<u>\$ 24,590,892</u>

Source: Cascade County Treasurer

**CASCADE COUNTY, MONTANA  
BARGAINING ORGANIZATIONS  
June 30, 2003**

<u>Bargaining Unit</u>	<u>Number of Employees Covered</u>	<u>Expiration Date of Contract</u>
Montana Nurses Association	9	06/30/2006
Montna Public Employees Association	29	06/30/2005
Painters	2	06/30/2005
Machinist Local *	6	06/30/2005
Teamsters		
Clerical Employees	78	06/30/2004
Road/Bridge *	5	06/30/2005
Jailors	66	06/30/2004
Detention Center	20	06/30/2005
Operating Engineers:		
Road/Bridge *	13	06/30/2005
Courthouse	10	06/30/2004
Deputies Association	21	06/30/2004
Laborers *	5	06/30/2005
Laborers - Montana Expo Park*	7	06/30/2004
Carpenters *	2	06/30/2005

\* Represents Craft Council Unions

State law requires governmental entities to bargain collectively with formally recognized collective bargaining units. Currently, eight unions represent approximately 210, or 45%, of the County's employees. The County considers its employee relations to be satisfactory. Employees of the County represented by bargaining groups are represented above.

**CASCADE COUNTY, MONTANA**  
**MAJOR EMPLOYERS**  
**As of June 30, 2003**

<u>Employer</u>	<u>Number of Employees</u>
Malmstrom Air Force Base	4,572
Benefis Health Care Center	2,010
Great Falls Public School System	1,850
Great Falls Clinic	663
N.E.W.	600
Cascade County	500
City of Great Falls	480
Wal-Mart	480
Sletten Construction, Co.	375
Albertson's	300

Source: Great Falls Area Chamber of Commerce and telephone survey

**CASCADE COUNTY, MONTANA  
DEMOGRAPHIC STATISTICS  
Last Ten Fiscal Years**

Fiscal Year	Population (2)	Per Capita Income (2)	Median Age	School Enrollment (5)	Unemployment Rate (6)	Total Personal Income, thousands (7)
1993	80,322	18,548	35.1 (3)	12,922	6.1%	1,489,824
1994	81,166	18,887	33.7 (3)	13,170	4.9%	1,532,975
1995	81,091	20,029	33.7 (3)	13,155	5.4%	1,624,147
1996	81,087	20,973	34.0 (3)	14,581	4.7%	1,700,647
1997	79,134	21,604	36.2 (3)	14,304	5.3%	1,709,602
1998	78,983	23,721	34.8 (3)	15,375	5.5%	1,863,494
1999	78,282	24,463	*	15,215	5.3%	1,915,008
2000	80,357	24,661	36.7 (4)	14,586	5.0%	1,977,742
2001	79,644	26,016	*	14,296	4.5%	2,071,992
2002	79,389	*	*	13,902	4.3%	*

(1) Population for fiscal years 1992 - 1999 estimated by City-County planning. Per census 2000.

(2) U.S. Department of Commerce Bureau of Economic analysis Regional Economic Information System.

(3) "Survey of Buying Power," Sales and Marketing Management, Annual Additions 1986-1998.

(4) U.S. Bureau of Census.

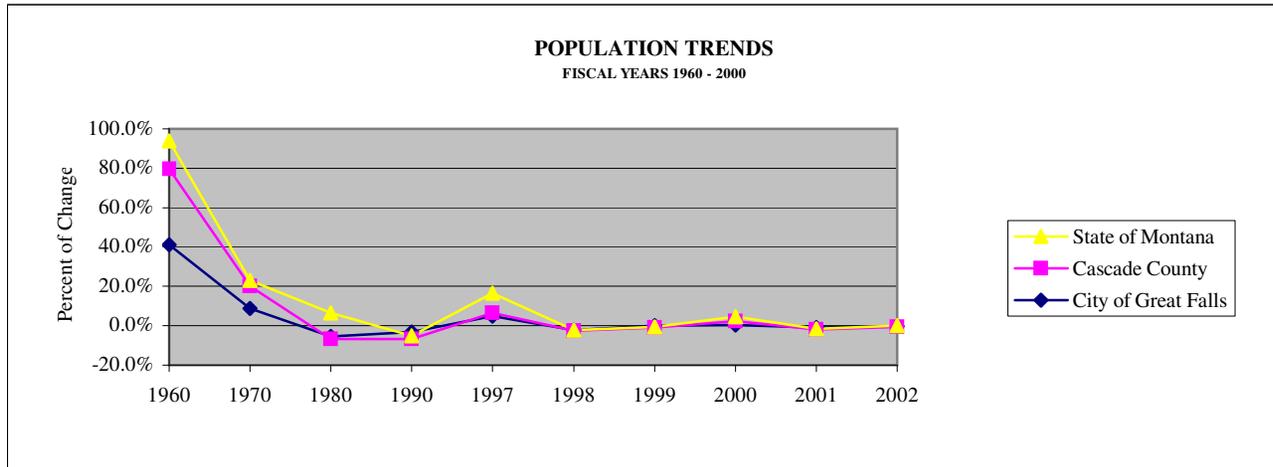
(5) 1992-1995 is School District #1 only. 1996-2001 is county-wide enrollment, plus private and home-school population.

(6) Montana Department of Labor and Industry.

(7) See 2 above.

\* Figure not available at time of report.

**CASCADE COUNTY, MONTANA  
DEMOGRAPHIC STATISTICS - POPULATION TRENDS  
FROM 1960 - 2002**



Fiscal Year	City of Great Falls	Percent of Change	Cascade County	Percent of Change	State of Montana	Percent of Change
1960	55,244	41.2%	73,418	38.5%	674,767	14.2%
1970	60,091	8.8%	81,804	11.4%	694,409	2.9%
1980	56,884	-5.3%	80,696	-1.4%	786,690	13.3%
1990	55,125	-3.1%	77,691	-3.7%	799,065	1.6%
1997	57,758	4.8%	79,134	1.9%	878,810	9.9%
1998	56,395 *	-2.4%	78,983	-0.2%	880,453	0.2%
1999	56,340	-0.1%	78,282	-0.9%	882,779	0.3%
2000	56,690 (1)	0.5%	80,357	1.7%	902,195	2.5%
2001	56,154	-0.9%	79,644	-0.9%	905,382	0.4%
2002	56,046	-0.2%	79,389	-0.3%	909,453	0.4%

Source: State of Montana, Department of Commerce, Census and Economic Information Center

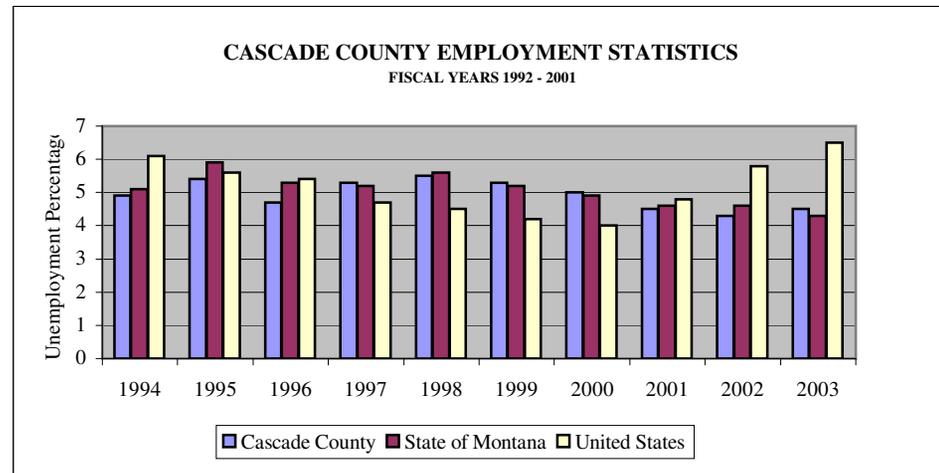
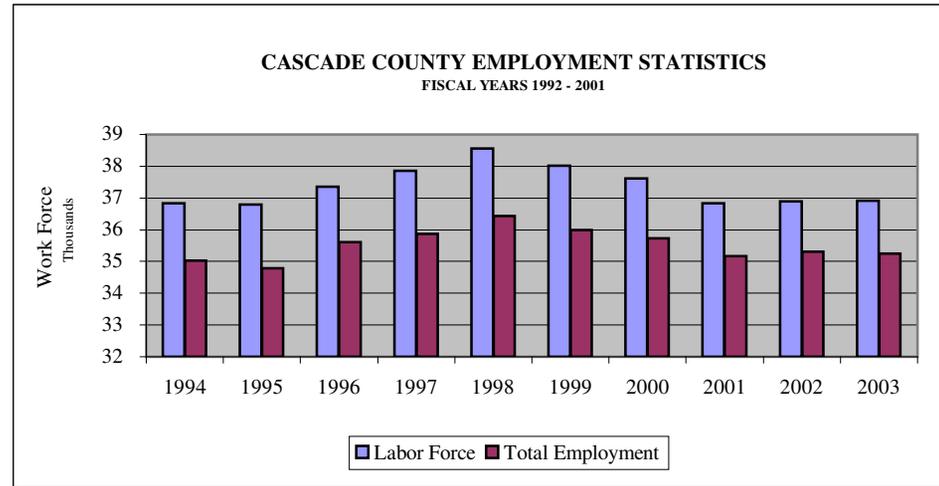
\* U.S. Bureau of Census

(1) 2000 Census

**CASCADE COUNTY, MONTANA  
EMPLOYMENT AND UNEMPLOYMENT RATES  
Last Ten Fiscal Years**

Fiscal Year	Labor Force	Total Employment	Unemployment Rates		
			Cascade County	State of Montana	United States
1994	36,843	35,036	4.9	5.1	6.1
1995	36,796	34,792	5.4	5.9	5.6
1996	37,359	35,606	4.7	5.3	5.4
1997	37,866	35,866	5.3	5.2	4.7
1998	38,557	36,427	5.5	5.6	4.5
1999	38,017	35,990	5.3	5.2	4.2
2000	37,622	35,727	5.0	4.9	4.0
2001	36,833	35,170	4.5	4.6	4.8
2002	36,898	35,315	4.3	4.6	5.8
2003	36,918	35,250	4.5	4.3	6.5

Source: Montana Department of Labor and Industry



**CASCADE COUNTY, MONTANA**  
**PERSONAL INCOME TRENDS**  
**Fiscal Years 1992 - 2001**

Fiscal Year	Total Personal Income (000's)	Percent of Change	Per Capita Income	Percent of Change
1992	\$ 1,406,900	6.31%	\$ 17,753	5.15%
1993	1,489,824	5.89%	18,548	4.48%
1994	1,532,976	2.90%	18,887	1.83%
1995	1,624,147	5.95%	20,029	6.05%
1996	1,700,647	4.71%	20,973	4.71%
1997	1,709,602	0.53%	21,604	3.01%
1998	1,863,494	9.00%	23,721	9.80%
1999	1,915,008	2.76%	24,463	3.13%
2000	1,977,742	3.28%	24,661	0.81%
2001	2,071,992	4.77%	26,016	5.49%

Source: U.S. Department of Commerce, Bureau of Economic Studies, Regional Economic Information System

**CASCADE COUNTY, MONTANA**  
**EARNINGS BY INDUSTRY**  
**Fiscal Years 1992 - 2001**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Total Personal Income	\$ 1,406,900	\$ 1,489,824	\$ 1,532,976	\$ 1,624,147	\$ 1,700,647	\$ 1,665,850	\$ 1,863,494	\$ 1,915,008	\$ 1,977,742	\$ 2,071,992
Earnings by Industry:										
Farm	19,780	30,479	15,584	18,722	14,630	22,907	7,044	9,173	4,032	4,827
Non-Farm	920,475	971,366	1,004,838	1,033,151	1,077,398	1,084,425	1,200,477	1,247,210	1,973,710	1,329,603
Private	667,069	697,809	732,775	766,228	804,337	818,441	846,477	879,808	913,542	930,028
Ag. Serv., Forest., Fishing	5,101	5,451	6,126	(D)	(D)	(D)	51,334	(D)	(D)	(D)
Mining	624	705	772	(D)	(D)	(D)	33,480	(D)	(D)	(D)
Construction	48,967	48,840	54,231	61,664	67,602	69,609	75,854	90,355	89,166	88,791
Manufacturing	31,015	31,062	34,371	34,874	37,080	39,037	41,578	42,900	42,433	35,586
Transportation and Utilities	64,854	60,270	61,499	63,891	60,540	62,910	65,540	69,741	70,009	59,325
Wholesale Trade	62,123	61,731	63,584	64,578	65,755	65,975	68,783	66,799	65,719	58,539
Retail Trade	137,981	139,933	145,898	143,133	147,270	149,633	152,200	147,695	150,866	124,551
Finance, Insurance and Real Estate Services	58,982	65,817	65,803	72,015	83,404	84,565	130,600	93,446	99,150	98,001
Services	257,422	284,000	300,491	319,362	334,523	337,908	342,319	359,365	372,337	431,536
Government & Government Enterprises	253,406	273,557	272,063	266,923	273,061	266,284	354,000	367,402	387,801	399,575
Federal / Civilian	51,492	58,147	54,873	54,225	54,415	60,258	77,421	78,210	86,487	85,672
Military	111,943	127,735	126,837	121,460	123,877	109,316	167,095	174,121	181,404	190,257
State and Local	89,971	87,675	90,353	91,238	94,769	96,710	109,484	115,071	119,910	123,646

Source: U.S. Department of Commerce, Bureau of Economic Analysis

The table above shows Cascade County wage and salary, labor and proprietors' earnings by major industry type for the years 1991 to 1999. Figures shown are in thousands.

(D) Dollar amounts are not shown to avoid disclosure of confidential information.

**CASCADE COUNTY, MONTANA**  
**EMPLOYMENT BY MAJOR INDUSTRY**  
**Fiscal Years 1992 - 2001**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Employment by Place of Work:										
Total Employment	44,196	44,533	45,704	47,711	49,055	48,738	48,920	48,982	49,163	49,382
By Type:										
Wages and Salaries	37,293	37,547	38,603	39,407	39,855	39,081	29,594	39,488	39,503	39,792
Proprietors	6,903	6,986	7,101	8,304	9,200	9,654	9,326	9,494	9,660	9,590
Farm	782	752	730	754	742	779	1,041	1,060	1,037	1,003
Non-Farm	6,121	6,234	6,371	7,550	8,458	8,875	8,285	8,434	8,623	8,587
By Industry										
Farm	996	989	957	936	923	925	1,304	1,305	1,320	1,265
Non-Farm	43,200	43,544	44,747	46,775	48,132	47,810	47,616	47,677	47,843	48,117
Private	32,990	33,236	34,457	36,826	38,302	38,518	38,455	38,376	38,504	38,731
Ag. Services, Forestry, Fish and Other	381	416	466	(D)	(D)	(D)	497	(D)	(D)	(D)
Mining	78	88	88	(D)	(D)	(D)	137	(D)	(D)	(D)
Construction	1,785	1,919	1,875	2,275	2,487	2,488	2,533	2,759	2,742	2,866
Manufacturing	1,887	1,834	2,017	1,360	1,438	1,509	1,528	1,487	1,410	1,093
Transportation and Public Utilities	1,218	1,235	1,300	1,883	1,892	1,959	1,936	2,000	2,004	1,568
Wholesale Trade	2,047	1,820	1,872	2,231	2,232	2,130	2,140	2,041	1,924	1,577
Retail Trade	9,544	9,453	9,811	10,168	10,632	10,699	10,726	10,034	10,274	7,174
Finance, Insurance & Real Estate	2,913	3,017	2,961	3,357	3,570	3,660	3,711	3,919	4,174	4,613
Services	12,456	13,095	13,710	14,971	15,394	15,416	15,247	15,496	15,246	18,698
Government & Government Enterprise	10,210	10,308	10,290	9,949	9,830	9,292	9,161	9,301	9,339	9,386
Federal / Civilian	1,648	1,641	1,642	1,548	1,530	1,492	1,474	1,458	1,526	1,474
Military	4,537	4,983	4,956	4,583	4,480	3,964	3,896	3,954	3,905	3,970
State and Local	4,025	4,684	3,692	3,818	3,847	3,836	3,791	3,889	3,908	3,942

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information

The table above sets forth the number of full-time and part-time employees in Cascade County for the years and industries shown.

(D) Employment figures not shown to avoid disclosure of confidential information.

**CASCADE COUNTY, MONTANA**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND**  
**NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Taxable (Assessed) Value (2)</u>	<u>G.O. Bonded Debt</u>	<u>Less Amount Available in Debt Service</u>	<u>Net G.O. Bonded Debt</u>	<u>Ratio Net Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1994	81,166	104,782,782	8,724,900	1,109,375	7,615,525	7.27%	93.83
1995	81,091	107,007,885	8,255,000	1,018,543	7,236,457	6.76%	89.24
1996	81,087	108,810,523	17,750,000	1,071,335	16,678,665	15.33%	205.69
1997	79,134	111,354,973	17,215,000	884,372	16,330,628	14.67%	206.37
1998	78,983	115,128,434	16,070,000	983,285	15,086,715	13.10%	191.01
1999	78,282	117,349,769	15,450,000	674,119	14,775,881	12.59%	188.75
2000	80,357	114,696,261	14,785,000	533,625	14,251,375	12.43%	177.35
2001	79,644	108,808,782	14,270,000	553,758	13,716,242	12.61%	172.22
2002	79,389	109,534,532	13,420,000	444,936	12,975,064	11.85%	163.44
2003	79,389 (3)	109,708,384	12,600,000	126,667	12,473,333	11.37%	157.12

(1) Per City-County Planning

(2) Per State Department of Revenue

(3) Population not available. Used 2002 totals.

**CASCADE COUNTY, MONTANA**  
**COMPUTATION OF DIRECT DEBT AND OVERLAPPING DEBT**  
**June 30, 2003**

Entity	Gross G.O. Debt Outstanding	Percentage Applicable to Cascade County	Dollar Amount Applicable to Cascade County
Direct Debt:			
Cascade County	\$ 12,600,000	100%	\$ 12,600,000
Overlapping Debt:			
Elementary School District #3	1,640,000	100%	1,640,000
Elementary School District #5	1,225,000	100%	1,225,000
Elementary School District #29	105,000	100%	105,000
Elementary School District #29	1,050,000	100%	1,050,000
Elementary School District #74	80,000	100%	80,000
Elementary School District #85	15,000	100%	15,000
High School District #1A	1,585,000	100%	1,585,000
High School District #3B	1,755,000	100%	1,755,000
High School District #5C	630,000	100%	630,000
High School District #29D	55,000	100%	55,000
High School District #29D	695,000	100%	695,000
High School District #55F	175,000	100%	175,000
Total Overlapping Debt	<u>9,010,000</u>		<u>9,010,000</u>
Total Direct and Overlapping Debt	<u>\$ 21,610,000</u>		<u>\$ 21,610,000</u>

**CASCADE COUNTY, MONTANA**  
**PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Property Value</u>	<u>Construction (1)</u>	<u>Bank Deposits (2)</u>
1994	2,659,956,869	36,930,781	670,297,000
1995	2,882,178,227	40,882,386	645,915,000
1996	2,887,095,630	54,266,281	672,783,000
1997	2,974,167,578	52,580,884	675,282,000
1998	3,096,993,720	51,690,027	702,713,000
1999	3,210,127,054	51,312,859	713,750,000
2000	3,034,085,555	52,168,522	707,197,000
2001	3,213,662,447	48,811,405	748,309,000
2002	3,357,029,079	60,620,015	780,000,000
2003	2,984,932,070	69,037,647	844,000,000

(1) City of Great Falls, Montana, Construction

(2) Per Federal Deposit Insurance Corporation, Insured Deposit Only, In Thousands

(3) Not available

**CASCADE COUNTY, MONTANA**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT**  
**TO TOTAL GENERAL GOVERNMENT EXPENDITURES**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>G.O. Bonded Principle</u>	<u>Debt Service Interest</u>	<u>Debt Service Expenditures Total</u>	<u>General Expenditures (1)</u>	<u>Ratio of Debt Service to General Expenditures</u>
1994	-	156,679	156,679	18,741,526	0.84%
1995	469,900	425,943	895,843	22,418,926	4.00%
1996	505,000	403,556	908,556	20,793,888	4.37%
1997	535,000	683,615	1,218,615	29,011,044	4.20%
1998	1,145,000	1,352,689	2,497,689	27,755,720	9.00%
1999	620,000	853,186	1,473,186	23,043,990	6.39%
2000	665,000	813,054	1,478,054	26,052,798	5.67%
2001	695,000	777,624	1,472,624	26,323,387	5.59%
2002	670,000	567,528	1,237,528	27,887,574	4.44%
2003	820,000	611,956	1,431,956	25,749,465	5.56%

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds

**CASCADE COUNTY, MONTANA**  
**ASSESSMENTS AND COLLECTIONS**  
**Last Ten Fiscal Years**

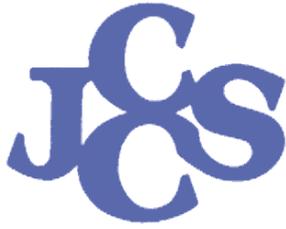
<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected (1)</u>
1994	298,784	499,294
1995	322,829	380,705
1996	255,970	266,058
1997	249,263	246,973
1998	236,263	237,153
1999	223,802	232,099
2000	214,668	219,464
2001	198,842	188,110
2002	197,431	197,872
2003	191,110	194,432

(1) Amount collected includes prepayment of assessments and sale of tax deed land.

**SINGLE AUDIT  
SECTION**



*100 YEARS of SERVICE*



**Junkermier · Clark  
Campanella · Stevens · P.C.**

Certified Public Accountants and Business Advisors

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**To the Honorable Board of County Commissioners  
Cascade County, Montana**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Cascade County, Montana as of and for the year ended June 30, 2003, and have issued our report thereon dated November 13, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cascade County, Montana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of Cascade County, Montana in a separate letter dated November 13, 2003.

This report is intended solely for the information and use of the Cascade County Commissioners, management, others within the organization, the Montana Department of Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

***Junkermier, Clark, Campanella, Stevens, P.C.***

Great Falls, Montana  
November 13, 2003



*100 YEARS of SERVICE*



**Junkermier · Clark  
Campanella · Stevens · P.C.**

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**To the Honorable Board of County Commissioners  
Cascade County, Montana**

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of Cascade County, Montana with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. Cascade County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Cascade County, Montana's management. Our responsibility is to express an opinion on Cascade County, Montana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cascade County, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cascade County, Montana's compliance with those requirements.

In our opinion, Cascade County, Montana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of Cascade County, Montana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cascade County, Montana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of Cascade County Commissioners, management, others within the organization, the Montana Department of Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

***Junkermier, Clark, Campanella, Stevens, P.C.***

Great Falls, Montana  
November 13, 2003



*100 YEARS of SERVICE*

CASCADE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2002				2003
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I2PRMP601	26,500	-	21,489	21,489	-	-
HIDTA	7.000			-	40,404	40,404	-	-
Total Office of National Drug Control Policy				-	61,893	61,893	-	-
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Elderly Feeding Program Commodities	10.550	02-22A-A008		3,810	-	3,810	-	-
Elderly Feeding Program Commodities	10.550	02-22A-A008		-	22,880	18,421	-	4,459
Commodities	10.565	02-027-21005-0	26,605	-	8,540	1,261	-	7,279
Commodities	10.565	03-027-21003-0	30,240	-	20,160	13,686	-	6,474
Special Supplemental Food Program for Women, Infants, and Children	10.557	02-07-5-21-004-0	286,242	-	70,380	70,380	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	03-07-5-21-004-0	280,739	-	198,899	198,899	-	-
Commodities - Cash-in-Lieu	10.550	02-22A-A008		-	44,765	44,765	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	31,623	31,623	-	-
Total U.S. Department of Agriculture				3,810	397,247	382,845	-	18,212
U.S. Department of Justice								
Direct								
LLEBG	16.592	2000-LBVX-1428	21,196	936	104	-	-	1,040
LLEBG	16.592	2001-LB-BX-1987	17,470	2,919	30	2,596	-	353
LLEBG 2002	16.592	2002-LBBX-0983		-	11,806	-	-	11,806
Total Direct Programs				3,855	11,940	2,596	-	13,199

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2002				2003
U.S. Department of Justice, continued								
Passed through the Montana Board of Crime Control								
Juvenile Holdover Program	16.523		21,375	-	23,751	17,100	-	6,651
Electronic Monitoring Program	16.523		46,122	-	33,530	7,760	-	25,770
Juvenile Accountability Incentive	16.523	02-A07-81230	57,546	-	22,000	44,975	-	(22,975)
Juvenile Accountability Incentive	16.540	98-A07-37593	109,451	186	-	186	-	-
Integrated Prevention Program	16.548	02-P01-81216	100,000	-	45,000	45,000	-	-
Parenting Wisely	16.579	02-K16-81331	30,535	-	6,535	-	-	6,535
Technology & Records	16.579	00-K15-81012	16,958	12,000	4,958	12,718	4,240	-
Total pass through programs				12,186	135,774	127,739	4,240	15,981
Total U.S. Department of Justice				16,041	147,714	130,335	4,240	29,180
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Old Jail Roof	20.205	STPE 5299(38)	57,916	8,485	60,540	59,776	9,249	-
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	-	8,640	3,466	-	5,174
Passed through Health Mothers, Healthy Babies,								
The Montana Coalition	20.600		11,250	-	18,965	11,250	7,715	-
The Montana Coalition	20.600			-	20,572	19,572	1,000	-
The Montana Coalition	20.600		25,000	338	15,786	13,497	2,627	-
Total U.S. Department of Transportation				8,823	124,503	107,561	20,591	5,174
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
Air Pollution	66.001	202009	28,714	7,371	35,689	28,126	14,063	871
Federal Emergency Management Agency								
Passed through the State Department of Military Affairs								
Civil Defense	83.503			-	36,937	36,937	-	-

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number	Number	Amount	2002				2003
U.S. Department of Health and Human Services								
Direct								
Clinic	93.224	5H27CS 02132-07	926,631	422,275	-	-	422,275	-
Clinic	93.224	1-H80-CS-00566-01	1,415,021	-	1,159,811	516,726	179,696	463,389
Clinic - Dental	93.224	1-H80-CS-00566-01-01	177,520	5,670	209,817	112,952	-	102,535
Total Direct Programs				427,945	1,369,628	629,678	601,971	565,924
Passed through Montana Department of Health and Human Services								
HAN/Epidemiology/CDC&P	93.283	02-07-4-11-103-0	8,000	-	6,241	6,241	-	-
HAN/Epidemiology/CDC&P	93.283	02-07-4-11-125-0	12,000	-	1,537	1,537	-	-
Ombudsman	93.042	02-22A-A008	28,331	411	35,990	23,317	13,137	(53)
Title IIIF	93.043	01-22A-A008	13,877	383	14,353	9,297	5,238	201
Title IIIB	93.044	02-22A-A008	173,365	4,315	151,553	98,164	55,306	2,398
Title IIIC	93.045	02-22A-A008	304,379	8,109	314,822	203,917	114,889	4,125
Weed Education and Outreach	93.046	01-22A-A008	9,000	1,095	-	-	1,081	14
Title IIIE	93.052	02-22A-A008	90,334	2,210	93,432	60,518	34,097	1,027
HIV Consortium and Direct Care	93.118	02-07-4-51-102-0	35,250	-	36,719	27,285	-	9,434
HIV Consortium and Direct Care	93.118	03-07-4-51-102-0	34,500	-	8,188	5,410	-	2,778
HIV Consortium and Direct Care	93.118	01-07-4-51-102-0	39,060	2,778	-	2,778	-	-
HIV Prevention	93.118	02-07-4-51-012-0	56,256	1,822	31,297	31,095	-	2,024
HIV Prevention	93.118	03-07-4-51-004-0	36,986	1,351	14,535	14,524	-	1,362
Oral Health Network	93.130	02-07-3-21-006-0	6,000	10	10,270	1,346	-	8,934
Childhood Lead Prevention	93.197	02-07-5-21-006-0	4,000	572	-	-	-	572
Fetal Alcohol Syndrome	93.230	02-07-5-31-010-0	75,000	-	37,683	37,450	-	233
Fetal Alcohol Syndrome	93.230	03-07-5-31-001-0	133,760	-	80,888	80,888	-	-
Abstinence	93.235	03-021-32-005-0	10,000	-	5,702	5,402	-	300
Abstinence	93.235	02-044-63-003-0	3,031	-	6,640	5,238	1,402	-
Tobacco Program	93.283	02-07-3-31-005-1	56,850	119	-	119	-	-
Children's Health	93.778	01-07-2-21-012-0	12,800	3,576	-	590	-	2,986
SHIP	93.779	02-22A-A008	7,911	218	8,182	5,300	2,986	114
Cancer	93.919	02-07-3-01-003-0	60,400	-	53,680	50,392	-	3,288
Cancer	93.919	02-07-3-01-006-0	63,200	-	35,860	15,391	-	20,469
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	16,934	-	-	-	16,934
Maternal and Child Health	93.994	03-047-5-01-007-0	147,890	-	257,446	147,890	92,381	17,175
Maternal and Child Health	93.994	02-07-5-01-007-0	156,862	19,416	-	-	19,416	-

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2002				2003
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and Human Services, continued								
Immunization	93.994	02-07-4-31-007-0	32,843	402	16,983	16,558	-	827
Immunization	93.994	01-07-4-31-006-0	17,601	-	17,533	15,280	-	2,253
TB Program	93.994	02-07-4-11-042-0	8,000	358	5,253	5,253	-	358
TB Program	93.994	03-07-4-11-042-0	10,000	-	5,021	5,021	-	-
Passed through Butte Silverbow Unified Government								
Childhood Lead Prevention	93.197		13,159	389	-	-	-	389
Passed through the Alliance for Youth								
Youth CIP	93.230		31,095	-	13,953	13,713	-	240
Health CIP	93.230		10,000	5,915	10,000	13,808	-	2,107
Passed through the Yellowstone City County Health Department								
Ryan White	93.918		15,000	2,006	10,730	12,288	-	448
Total pass through programs				72,389	1,284,491	916,010	339,933	100,937
Total U.S. Department of Health and Human Services			4,296,812	500,334	2,654,119	1,545,688	941,904	666,861
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002	44P041/17	66,733	15,426	86,551	61,944	30,850	9,183
Foster Grandparents	94.011	01SFPMT001-01SF	135,207	18,871	264,381	204,327	44,186	34,739
Total National Senior Services Corporation				34,297	350,932	266,271	75,036	43,922
Total Expenditures of Federal Awards				\$ 570,676	\$ 3,809,034	\$ 2,559,656	\$ 1,055,834	\$ 764,220

See accompanying notes to schedule of expenditures of federal awards.

**CASCADE COUNTY, MONTANA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2003**

**1. Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of Cascade County, Montana. The County's reporting entity is defined in Note 1 of the County's financial statements. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through from other government agencies, are included in this schedule.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the County's financial statements.

**3. Grant Revenue**

Grant Revenue consists of Federal Dollars and match monies received for the grant.

**CASCADE COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2003**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Cascade County, Montana, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no reportable conditions disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Cascade County, Montana expresses an unqualified opinion on all major federal programs.
6. There were no findings relative to the federal award programs for Cascade County, Montana that we are required to report.
7. The programs tested as a major program included:

Funding Agency	CFDA Number
U.S. Department of Health and Human Services Clinic	93.224
Maternal and Child Health, Immunization, and TB program	93.994

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cascade County, Montana was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

There were no findings related to the financial statements reported in accordance with Government Auditing Standards.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM AWARD AUDIT**

No reportable conditions or questioned costs were noted during the audit.

**CASCADE COUNTY, MONTANA  
STATUS OF PRIOR YEAR FINDINGS  
June 30, 2003**

*No matters are reportable as there were no prior-year findings.*

