

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2005

JULY 1, 2004 – JUNE 30, 2005

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2005

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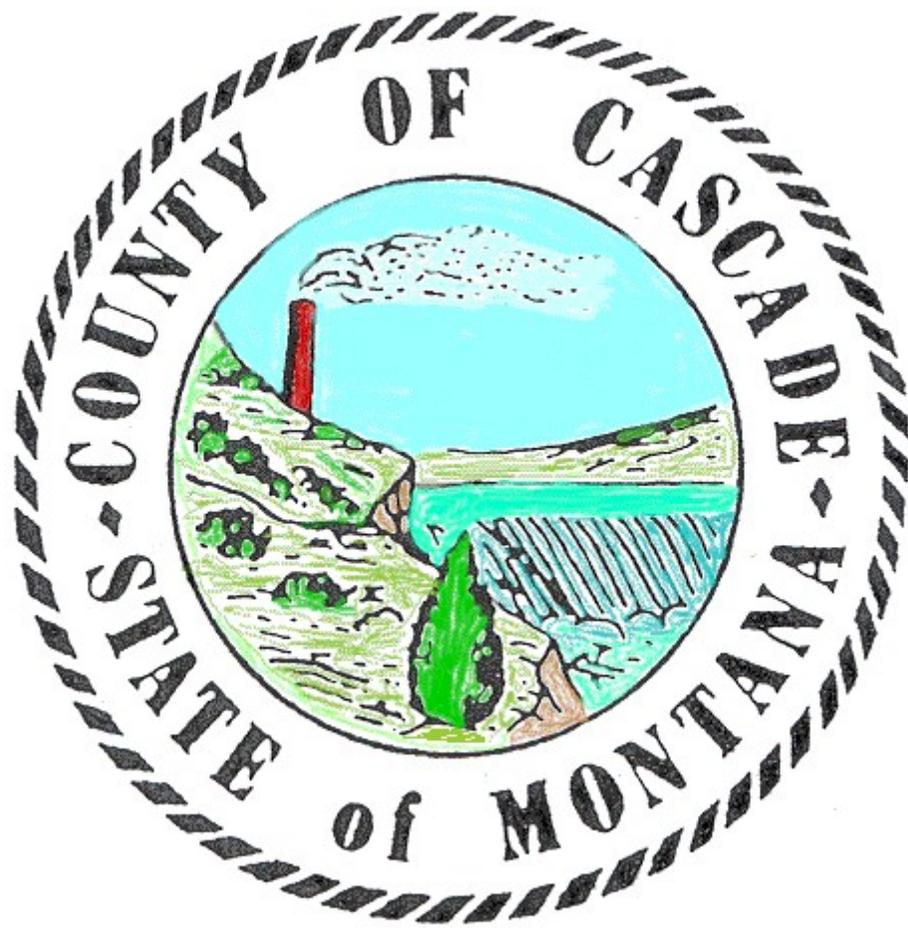
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INTRODUCTORY



SECTION





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, 2005

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, 2005.

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, 2005, 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, 2005, 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 79,849. 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 10th. 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, with commissioner approval. 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, and Public Safety Fund, these comparisons are presented starting on page 25 as part of the basic financial statements for the governmental funds. For governmental funds, other than the General Fund, and Public Safety Fund, with appropriated annual budgets, these comparisons are presented in the government's fund subsection of this report, which starts on page 52.

Factors Affecting Economic 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 2005 and are expected to do the same in fiscal year 2006.

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 4,572 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 2005. 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 have available financing. The contract with the management company required \$50,000 of funding for capital improvements during the fiscal year ending June 30, 2005. The following five fiscal years requires funding between \$50,000 and \$250,000 depending on the subsidy required for operations of the Expo Park. During the fiscal year the County had some resources become available, the Board of County Commissioners opted to use this money to pay off the debt of the Montana Expo Park, and the Tribune Plaza.

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.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cascade County, Montana for its comprehensive annual financial report for the fiscal year ended June 30, 2004. This was the fourth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report 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, 2004

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.

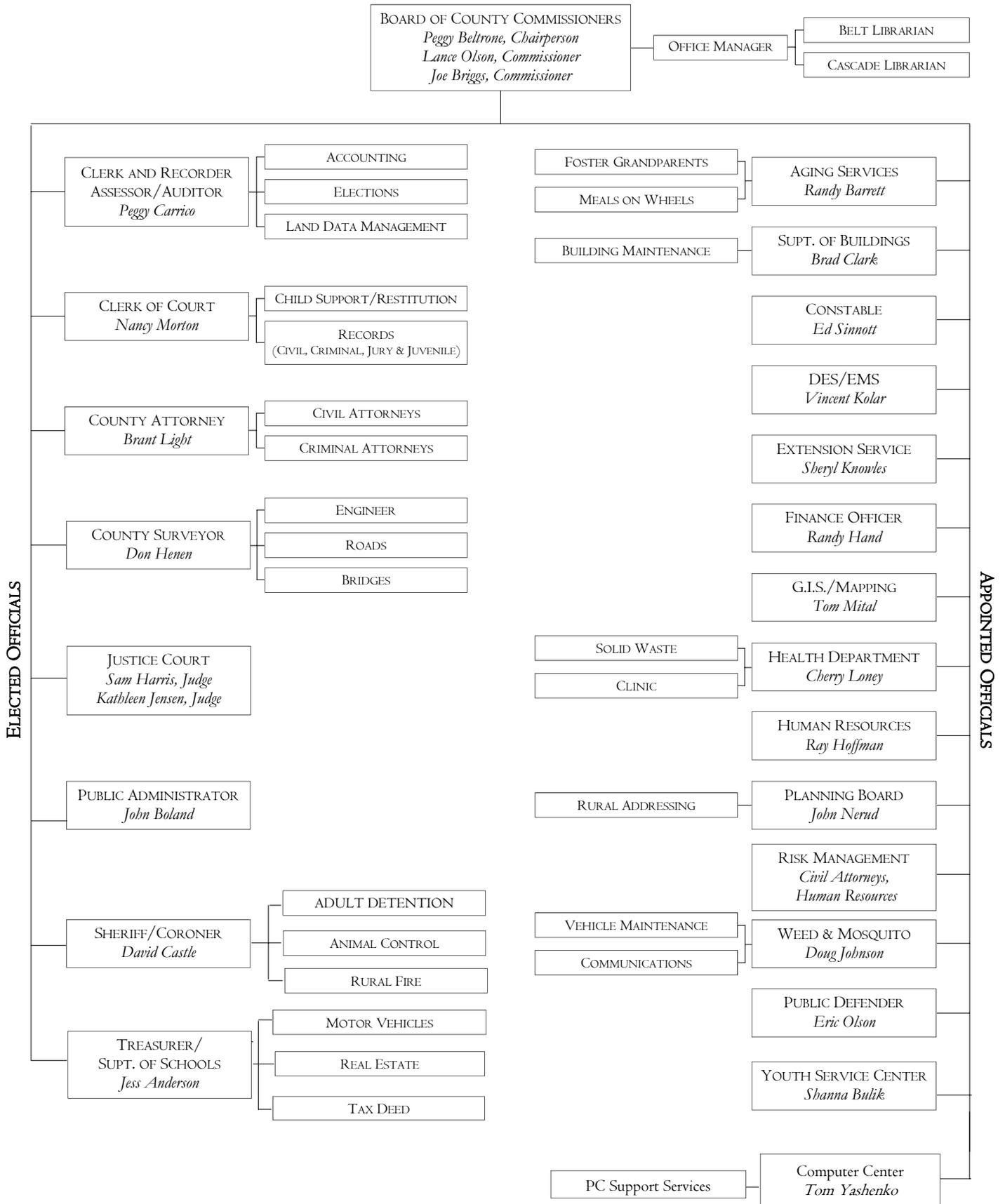


President

Executive Director

Cascade County Organizational Structure

June 30, 2005



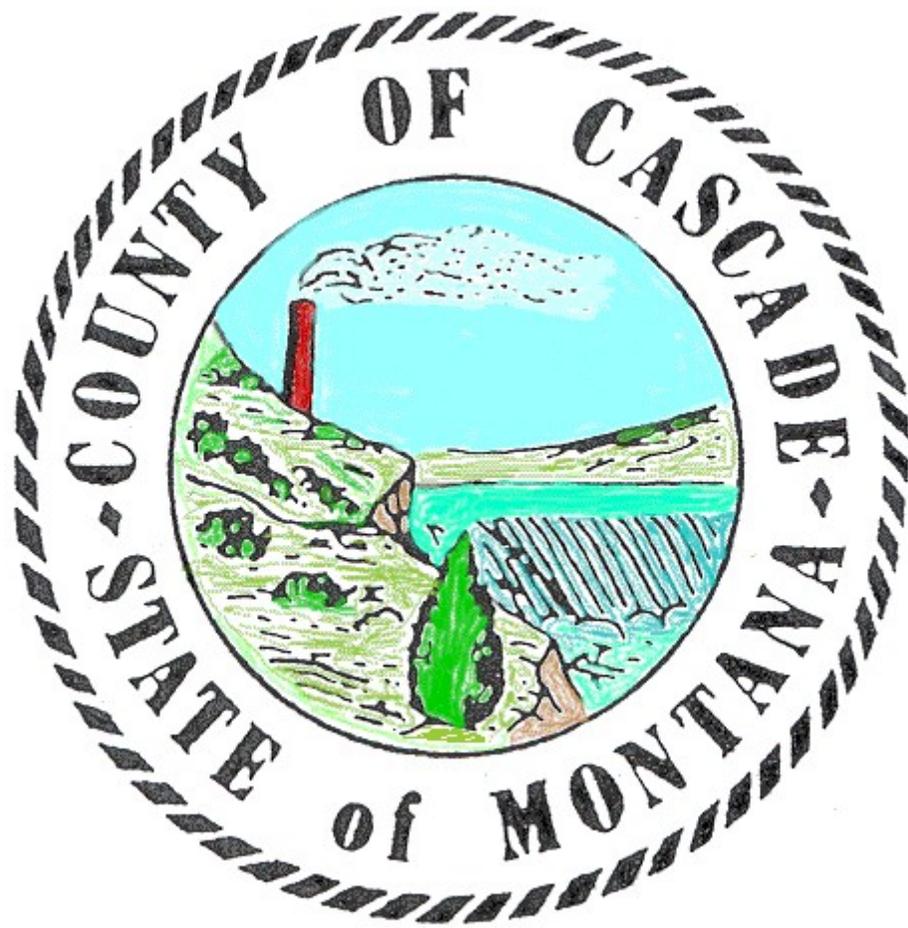
CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2005

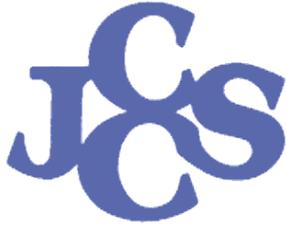
<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Peggy Beltrone	December 31, 2006
Commissioner	Lance Olson	December 31, 2008
Commissioner	Joe Briggs	December 31, 2010
Attorney	Brant Light	December 31, 2006
Clerk and Recorder/Auditor/Assessor	Peggy Carrico	December 31, 2006
Clerk of District Court	Nancy Morton	December 31, 2010
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	David Castle	December 31, 2006
Treasurer/School Superintendent	Jess Anderson	December 31, 2006
Surveyor	Don Henen	December 31, 2006

FINANCIAL



SECTION





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

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Certified Public Accountants and Business Advisors

**To the Honorable Board of County Commissioners
Cascade County, 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, 2005, 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, 2005, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

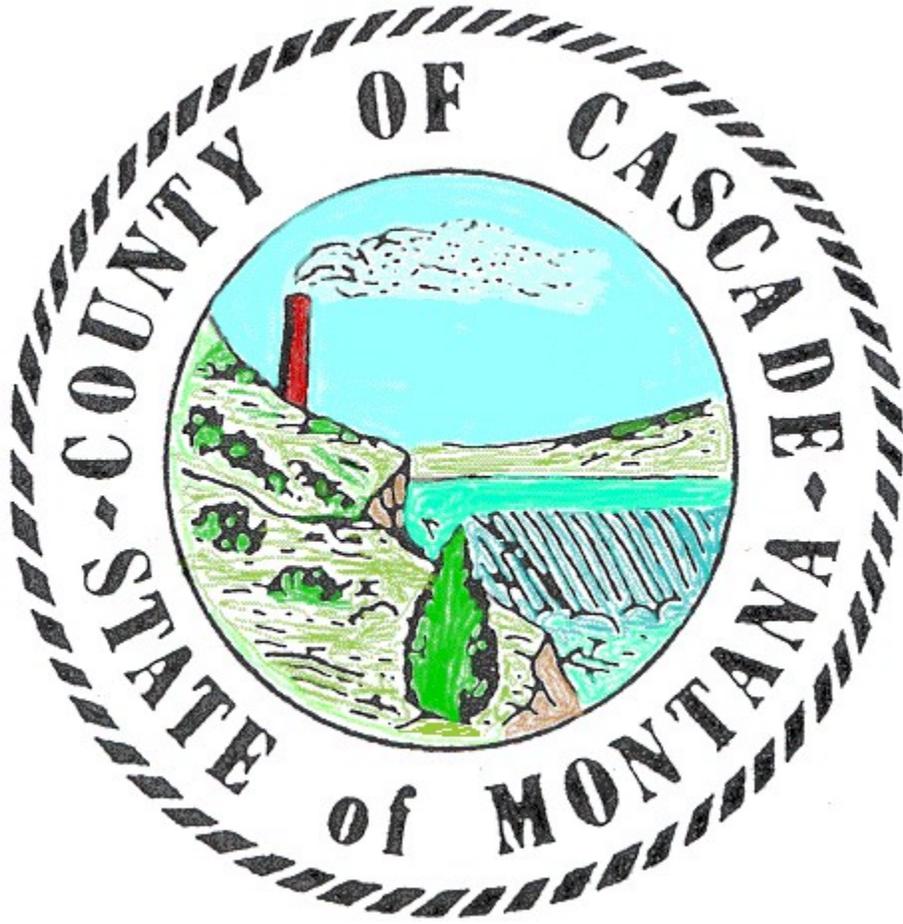
In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2005, on our consideration of Cascade County, Montana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. 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 19, is not a required part of the basic financial statements but is 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 required supplementary information. However, we did not audit the information and express no opinion on it.

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 and 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 of Cascade County, Montana. The combining and individual nonmajor fund financial statements and schedules 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 8, 2005



Cascade County, Montana

Management's Discussion and Analysis

For the Year Ended June 30, 2005

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, 2005. 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.

Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$38,568,787 (*net assets*). Of this amount, \$6,958,339 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were increased by \$1,599,140.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$29,514,381, an increase of \$1,730,202 in comparison with the prior year. Approximately twenty-three percent of this total amount, \$6,729,400, 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 \$3,891,536 or approximately 56% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$2,025,246 (12.5%) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is 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, a Bulk Water Fund and Montana Expo Park (fairgrounds).

The government-wide financial statements can be found on pages 20-21 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 maintains 124 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, and the Public Safety Fund (special revenue) which are considered to be major funds. Data from the other 122

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2005

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 schedules* 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 22-26 of this report.

Proprietary funds Cascade County maintains two different types of proprietary funds, enterprise and internal service. *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 Water Operating, 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, the County printer, 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 27-29 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 30-31 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 32-51 of this report.

Other information Combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary funds can be found on pages 52-279 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 \$38,568,787 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (59.22 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, 2005

	CASCADE COUNTY'S NET ASSETS					
	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and Other Assets	\$ 19,383,361	\$ 18,820,496	\$ 978,258	\$ 1,040,520	\$ 20,361,619	\$ 19,861,016
Capital Assets	26,170,598	25,976,736	8,825,467	9,185,381	34,996,065	35,162,117
Total Assets	<u>45,553,959</u>	<u>44,797,232</u>	<u>9,803,725</u>	<u>10,225,901</u>	<u>55,357,684</u>	<u>55,023,133</u>
Long-term Liabilities Outstanding	13,999,696	15,489,817	33,972	434,460	14,033,668	15,924,277
Other Liabilities	2,039,882	1,548,867	715,347	605,973	2,755,229	2,154,840
Total Liabilities	<u>16,039,578</u>	<u>17,038,684</u>	<u>749,319</u>	<u>1,040,433</u>	<u>16,788,897</u>	<u>18,079,117</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	14,014,257	11,980,158	8,825,467	8,735,413	22,839,724	20,715,571
Restricted	8,770,724	1,147,573	-	159,115	8,770,724	1,306,688
Unrestricted	6,729,400	14,630,817	228,939	290,940	6,958,339	14,921,757
Total Net Assets	<u>\$ 29,514,381</u>	<u>\$ 27,758,548</u>	<u>\$ 9,054,406</u>	<u>\$ 9,185,468</u>	<u>\$ 38,568,787</u>	<u>\$ 36,944,016</u>

An additional portion of Cascade County's net assets (22.74 percent) represents resources that are subject to internal restrictions on how they may be used. The County has put internal restrictions on all funds except for the General Fund and Proprietary Funds. The remaining balance of *unrestricted net assets* (\$6,958,339) 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.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2005

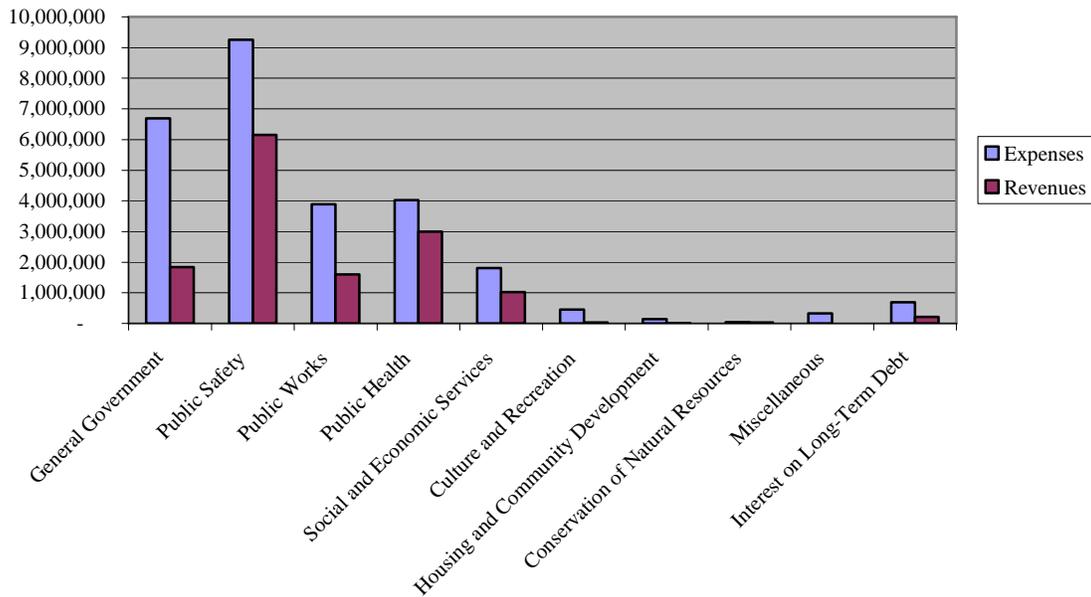
	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,455,985	\$ 8,235,020	\$ 2,933,994	\$ 2,722,749	\$ 11,389,979	\$ 10,957,769
Operating Grants and Contributions	5,057,000	3,988,386	-	-	5,057,000	3,988,386
Capital Grants and Contributions	350,930	14,559	-	-	350,930	14,559
General Revenues:						
Property Taxes	14,697,398	14,393,031	-	-	14,697,398	14,393,031
Other	1,733,813	1,812,135	13,466	3,730	1,747,279	1,815,865
Total Revenues	<u>30,295,126</u>	<u>28,443,131</u>	<u>2,947,460</u>	<u>2,726,479</u>	<u>33,242,586</u>	<u>31,169,610</u>
Expenses:						
General Government	6,692,050	5,902,286	-	-	6,692,050	5,902,286
Public Safety	9,257,363	8,475,107	-	-	9,257,363	8,475,107
Public works	3,893,224	3,044,372	-	-	3,893,224	3,044,372
Public health	4,018,923	3,981,286	-	-	4,018,923	3,981,286
Social and economic services	1,813,239	1,821,099	-	-	1,813,239	1,821,099
Culture and recreation	455,192	464,432	-	-	455,192	464,432
Housing and community development	146,645	215,894	-	-	146,645	215,894
Conservation of natural resources	39,300	36,539	-	-	39,300	36,539
Miscellaneous	330,154	300,473	-	-	330,154	300,473
Interest on long-term debt	692,947	731,594	-	-	692,947	731,594
Montana Expo Park	-	-	3,727,867	3,431,450	3,727,867	3,431,450
Solid Waste	-	-	535,224	513,105	535,224	513,105
Water Operating	-	-	41,318	-	41,318	-
Total Expenses	<u>27,339,037</u>	<u>24,973,082</u>	<u>4,304,409</u>	<u>3,944,555</u>	<u>31,643,446</u>	<u>28,917,637</u>
Change in Net Assets Before Transfers	2,956,089	3,470,049	(1,356,949)	(1,218,076)	1,599,140	2,251,973
Transfers	(1,225,887)	(829,557)	1,225,887	829,557	-	-
Change in Net Assets	<u>1,730,202</u>	<u>2,640,492</u>	<u>(131,062)</u>	<u>(388,519)</u>	<u>1,599,140</u>	<u>2,251,973</u>
Net Assets beginning of year	27,758,548	25,118,056	9,185,468	9,573,987	36,944,016	34,692,043
Prior Period Adjustment	25,631	-	-	-	25,631	-
Net Assets beginning of year, restated	27,784,179	25,118,056	9,185,468	9,573,987	36,969,647	34,692,043
Net Assets end of year	<u>\$ 29,514,381</u>	<u>\$ 27,758,548</u>	<u>\$ 9,054,406</u>	<u>\$ 9,185,468</u>	<u>\$ 38,568,787</u>	<u>\$ 36,944,016</u>

Governmental activities: Governmental activities increased Cascade County's net assets by \$2,956,089, before transfers. Key elements of this increase are as follows:

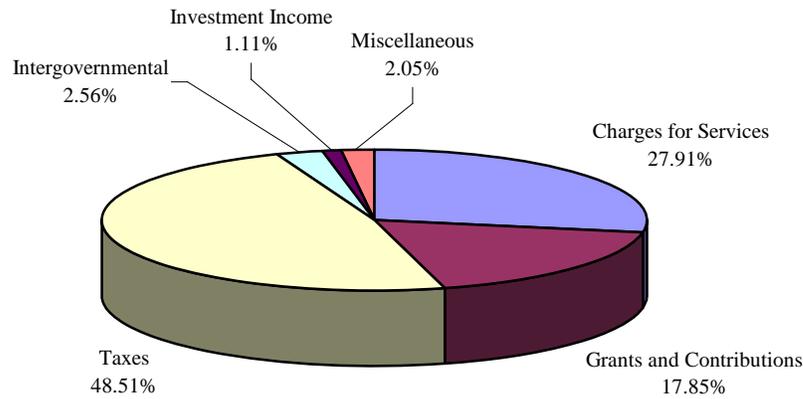
- The County obtained capital grants to replace a bridge and rebuild one of its roads, and provide building improvements at the Montana ExpoPark.
- The County sponsored a grant to put in a water line to the Agriculture Park and to the International Malting Company (IMC).
- The County aggressively sought other grants to provide services to the residents of the County.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2005

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



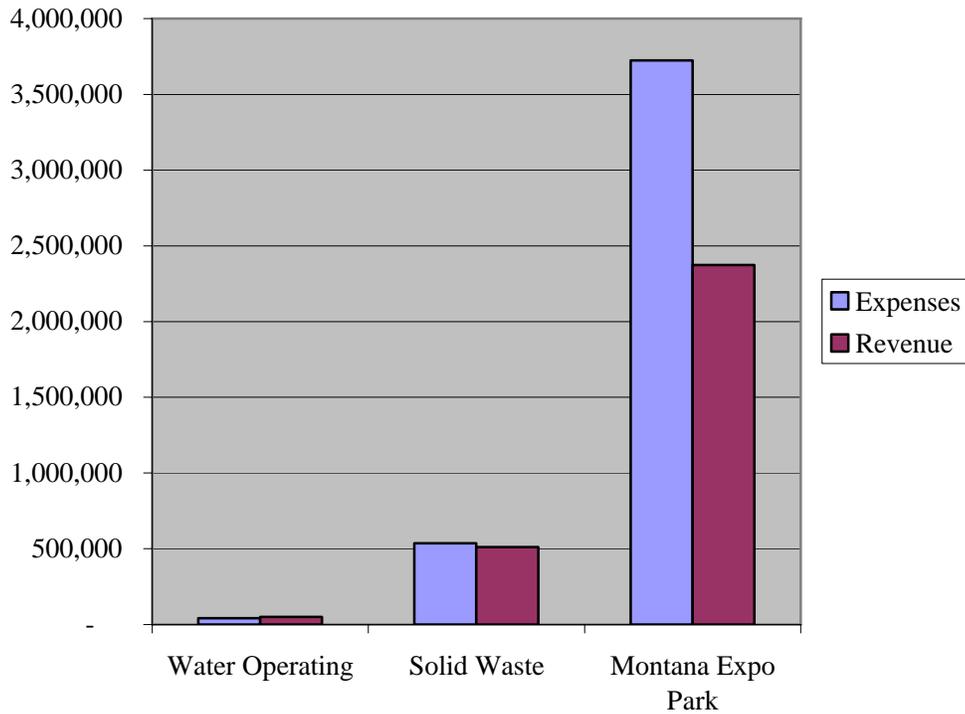
For the most part, except for improvements in infrastructure, increases in expenses closely paralleled inflation and growth in the demand for services.

Business-type activities decreased Cascade County's net assets by \$1,370,415, before transfers. Key elements of this decrease are as follows:

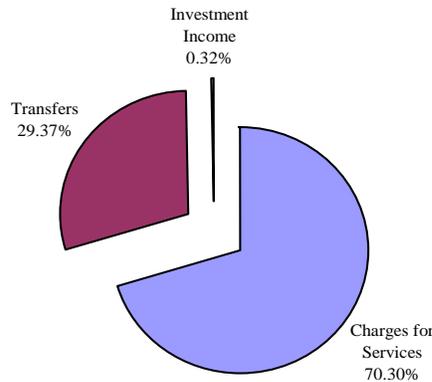
- The Montana Expo Park had a loss before transfers of \$1,345,398. The County hired a professional management company in a prior fiscal year. The contract calls for an operating loss not to exceed \$600,000 less horse racing profit or loss, and depreciation. Depreciation expense for the year was \$483,971, and the horse racing loss was \$110,394. This left a contract operating subsidy of \$751,033. The County will receive a \$25,000 refund from the management company for the excess loss.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2005

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 \$12,662,260, a decrease of \$1,312,654 in comparison with the prior year. Approximately 31 percent of this total amount (\$3,891,536) 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 available to be utilized for services that revenues were earned in 1) to provide for debt service (\$522,217), 2) to provide for capital improvements in the County (\$818,635), 3) to provide services in special revenue funds (\$7,429,872).

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2005

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 \$3,891,536. 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 approximately 56 percent of total general fund expenditures and other financing uses.

The general fund's fund balance was decreased by \$236,703 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$1,012,994. For further explanation see General Fund Budgetary Highlights below.
- The County utilized the General Fund to pay off loans owed by the Montana ExpoPark and Office Space for General Fund offices. This was a debt reduction of approximately \$880,000 with approximately \$790,000 being paid prior to maturity. This was done to be able to utilize revenues for County operations instead of debt service.

The fund balance of the Public Safety Fund grew by \$239,197. Key factors in this increase are as follows:

- Charges for services, mainly consisting of charges for housing federal and state inmates, revenue increased by approximately \$342,000 over the prior year.

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 Water Operating at the end of the year amounted to \$8,613. The County created a new priority fund for the bulk water operations maintained by the County. The County runs three bulk water sites around the City of Great Falls.

Unrestricted net assets of the Solid Waste Disposal at the end of the year amounted to \$242,141. The total decrease in net assets was \$20,164, which is due to depreciation charged to the fund. 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 (\$21,815). The total decrease in net assets was \$119,511. 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 in total. The budget as adopted required the use of \$1,691,163 of the reserves, the year end actual utilized \$236,703 of the reserves. The significant variances between budget and actual are as follows:

1. The County collects a local motor vehicle option tax. The County budgets this revenue source conservatively to ensure not relying on it. The County collected \$530,234 more than budgeted.
2. The County collected \$167,764 more in Clerk and Recorder Fees than budgeted. The County budgets this revenue conservatively, to ensure not over budgeting revenues.
3. The County earned \$139,286 more in interest revenue than was budgeted. This was caused by the increase in interest earnings with money invested in STIP.
4. The County utilized the General Fund to pay off loans owed by the Montana ExpoPark and Office Space for General Fund offices. This was a debt reduction of approximately \$880,000 with approximately \$790,000 being paid prior to maturity. This was done to be able to utilize revenues for County operations instead of debt service.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2005, amounts to \$34,996,065 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

The County completed the replacement of a County bridge, with the utilization of a State Grant. The County also received grants for building and road improvements. The road improvements were completed during the year, while the building improvements were in-process at the end of the year and recorded as construction in progress.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2005**

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

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$ 176,120	\$ 176,120	\$ 84,681	\$ 84,681	\$ 260,801	\$ 260,801
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	16,914	58,680	-	-	16,914	58,680
Buildings	17,083,423	17,509,846	6,265,392	6,521,748	23,348,815	24,031,594
Improvements Other Than Buildings	67,314	69,224	2,198,035	2,366,599	2,265,349	2,435,823
Machinery and Equipment	2,033,040	2,196,620	277,359	212,353	2,310,399	2,408,973
Infrastructure	3,595,503	2,767,962	-	-	3,595,503	2,767,962
Total	\$ 26,170,598	\$ 25,976,736	\$ 8,825,467	\$ 9,185,381	\$ 34,996,065	\$ 35,162,117

Additional information on Cascade County's capital assets can be found in note IV.E on pages 42-43 of this report.

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$11,766,184. Of this amount, \$10,865,000 comprises of debt backed by the full faith and credit of the County and \$901,184 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 \$776,649 in loans; \$1,629,592 in compensated absences and \$28,606 in capital leases.

On July 13, 2005, the County refunded the 1996 series general obligation bonds with a \$6,410,000 issue. Cumulative savings are \$624,651 with a net present value savings of \$540,892.

CASCADE COUNTY OUTSTANDING DEBT

General Obligation and Rural Special Improvement District Bonds

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$ 10,865,000	\$ 11,750,000	\$ -	\$ -	\$ 10,865,000	\$ 11,750,000
Special Assessment Debt with Governmental Commitment	901,184	1,075,787	-	-	901,184	1,075,787
Total	\$ 11,766,184	\$ 12,825,787	\$ -	\$ -	\$ 11,766,184	\$ 12,825,787

Cascade County's total debt was reduced by \$2,025,246 (12.5 %) during the current fiscal year.

Cascade County received a rating from Standard & Poor's of an A, during the current fiscal year.

State statutes limit the amount of County indebtedness to 1.4% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$45,349,635 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 43-46 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 4.6 percent, which is no change when compared to a year ago. This compares unfavorably to the state's average unemployment rate of 4.4 percent and favorably to the national average of 5.5 percent.
- Inflationary trends in the region compare favorably to national indices.
- Cascade County received tax protest from PP&L in the fiscal year ending June 30, 2005, for the amount of \$797,796. The County is expecting PP&L to protest an amount at least equal to the amount protested in 2005 during the 2006 fiscal year. PP&L protested \$459,689 of the first half of their taxes in FY 2006. The County took this into consideration when setting the 2006 budget. In addition, two other major taxpayers protested a portion of their taxes in the amount of \$98,163. The County had budgeted adequate reserves to absorb these protests and not affect operations of the County.

All of these factors were considered in preparing Cascade County's budget for the 2006 fiscal year.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2005

During the current fiscal year, unreserved fund balance in the general fund decreased to \$3,891,536. Cascade County has appropriated \$1,082,082 of this amount for spending in the 2006 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 2006 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 2nd Ave. N., Great Falls, MT 59401, or 406-454-6810.

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2005

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 15,256,599	\$ 669,585	\$ 15,926,184
Taxes and assessments receivable	5,104,399	156,257	5,260,656
Allowance for protested taxes	(2,611,656)	-	(2,611,656)
Inventory	-	22,365	22,365
Other receivables	1,428,008	52,620	1,480,628
Prepaid expenses	11,237	77,431	88,668
Deferred Charges	144,539	-	144,539
Restricted cash and cash equivalents	50,235	-	50,235
Capital assets (net of accumulated depreciation):			
Land	176,120	84,681	260,801
Land Easements	3,198,284	-	3,198,284
Construction in progress	16,914	-	16,914
Buildings	17,083,423	6,265,392	23,348,815
Improvements other than buildings	67,314	2,198,035	2,265,349
Machinery and equipment	2,033,040	277,359	2,310,399
Infrastructure	3,595,503	-	3,595,503
Total Assets	45,553,959	9,803,725	55,357,684
LIABILITIES			
Short-term payables	1,872,519	203,079	2,075,598
Unearned revenue	-	512,268	512,268
Current portion of long-term debt	167,363	-	167,363
Noncurrent liabilities:			
General obligation bonds	10,865,000	-	10,865,000
Special assessment debt	898,766	-	898,766
Loans	652,816	-	652,816
Compensated absences	1,570,635	33,972	1,604,607
Capital lease obligations	12,479	-	12,479
Total Liabilities	16,039,578	749,319	16,788,897
NET ASSETS			
Invested in capital assets, net of related debt	14,014,257	8,825,467	22,839,724
Restricted for:			
Capital Improvements	818,635	-	818,635
Debt service	522,217	-	522,217
General Government	1,257,701	-	1,257,701
Public Safety	2,198,324	-	2,198,324
Public Works	1,440,382	-	1,440,382
Public Health	1,453,760	-	1,453,760
Social & Economic Services	443,104	-	443,104
Cultural & Recreation	109,665	-	109,665
Housing & Community Development	171,876	-	171,876
Miscellaneous	355,060	-	355,060
Unrestricted	6,729,400	228,939	6,958,339
Total Net Assets	\$ 29,514,381	\$ 9,054,406	\$ 38,568,787

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, 2005

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 6,692,050	\$ 1,739,886	\$ 105,524	\$ -	\$ (4,846,640)	\$ -	\$ (4,846,640)
Public safety	9,257,363	5,015,127	1,098,552	-	(3,143,684)	-	(3,143,684)
Public works	3,893,224	620,481	634,634	349,591	(2,288,518)	-	(2,288,518)
Public health	4,018,923	822,634	2,175,937	-	(1,020,352)	-	(1,020,352)
Social and economic services	1,813,239	6,212	1,015,337	-	(791,690)	-	(791,690)
Culture and recreation	455,192	27,780	-	1,339	(426,073)	-	(426,073)
Housing and community development	146,645	9,774	-	-	(136,871)	-	(136,871)
Conservation of natural resources	39,300	-	27,016	-	(12,284)	-	(12,284)
Miscellaneous	330,154	1,166	-	-	(328,988)	-	(328,988)
Interest on long-term debt	692,947	212,925	-	-	(480,022)	-	(480,022)
Total governmental activities	<u>27,339,037</u>	<u>8,455,985</u>	<u>5,057,000</u>	<u>350,930</u>	<u>(13,475,122)</u>	<u>-</u>	<u>(13,475,122)</u>
Business-type activities:							
Montana ExpoPark	3,727,867	2,372,768	-	-	-	(1,355,099)	(1,355,099)
Solid Waste	535,224	511,325	-	-	-	(23,899)	(23,899)
Water Operating	41,318	49,901	-	-	-	8,583	8,583
Total business-type activities	<u>4,304,409</u>	<u>2,933,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,370,415)</u>	<u>(1,370,415)</u>
Total government	<u>\$ 31,643,446</u>	<u>\$ 11,389,979</u>	<u>\$ 5,057,000</u>	<u>\$ 350,930</u>	<u>(13,475,122)</u>	<u>(1,370,415)</u>	<u>(14,845,537)</u>
General Revenues:							
Property taxes					14,697,398	-	14,697,398
Intergovernmental, unrestricted					774,147	-	774,147
Investment Income					337,320	13,466	350,786
Miscellaneous					622,346	-	622,346
Transfers					(1,225,887)	1,225,887	-
Total general revenues and transfers					<u>15,205,324</u>	<u>1,239,353</u>	<u>16,444,677</u>
Change in net assets					<u>1,730,202</u>	<u>(131,062)</u>	<u>1,599,140</u>
Net assets - beginning of year					27,758,548	9,185,468	36,944,016
Prior period adjustment					25,631	-	25,631
Net assets - beginning of year - restated					<u>27,784,179</u>	<u>9,185,468</u>	<u>36,969,647</u>
Net assets - end of year					<u>\$ 29,514,381</u>	<u>\$ 9,054,406</u>	<u>\$ 38,568,787</u>

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2005

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,556,317	\$ 1,350,046	\$ 7,882,639	\$ 12,789,002
Restricted cash and cash equivalents	-	1,200	15,671	16,871
Taxes and assessments receivable	777,556	465,116	3,861,727	5,104,399
Other receivables	33,677	535,796	851,096	1,420,569
Prepaid items	-	-	11,237	11,237
Due from other funds	599,756	-	-	599,756
	<u>\$ 4,967,306</u>	<u>\$ 2,352,158</u>	<u>\$ 12,622,370</u>	<u>\$ 19,941,834</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Short-term payables	\$ 298,214	\$ 296,279	\$ 988,292	\$ 1,582,785
Due to other funds	-	-	592,390	592,390
Deferred revenue	777,556	465,116	3,861,727	5,104,399
Total Liabilities	<u>1,075,770</u>	<u>761,395</u>	<u>5,442,409</u>	<u>7,279,574</u>
Fund Balances:				
Reserved				
Debt Service	-	-	522,217	522,217
Capital Improvement	-	-	818,635	818,635
General Government	-	-	1,257,701	1,257,701
Public Safety	-	1,590,763	607,561	2,198,324
Public Works	-	-	1,440,382	1,440,382
Public Health	-	-	1,453,760	1,453,760
Social & Economic Services	-	-	443,104	443,104
Cultural & Recreation	-	-	109,665	109,665
Housing & Community Development	-	-	171,876	171,876
Miscellaneous	-	-	355,060	355,060
Unreserved				
General Fund	3,891,536	-	-	3,891,536
Total Fund Balances	<u>3,891,536</u>	<u>1,590,763</u>	<u>7,179,961</u>	<u>12,662,260</u>
Total Liabilities and Fund Balances	<u>\$ 4,967,306</u>	<u>\$ 2,352,158</u>	<u>\$ 12,622,370</u>	

Amounts reported for governmental activities in the statements of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in funds.	26,100,952
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds.	2,492,743
Internal service funds are used by management to charge the costs of gasoline, county printer, vehicles and communications 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.	2,257,903
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.	(13,999,477)

Net assets of governmental activities

\$ 29,514,381

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2005

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and special assessments	\$ 4,398,778	\$ 1,743,934	\$ 8,355,432	\$ 14,498,144
Licenses and permits	14,838	-	99,399	114,237
Intergovernmental	710,004	47,126	6,583,156	7,340,286
Charges for services	556,218	4,492,247	1,341,746	6,390,211
Fines and forfeitures	477,207	-	23,010	500,217
Investment income	206,690	17,008	74,646	298,344
Miscellaneous	37,781	15,872	601,144	654,797
Internal Services	6,738	-	-	6,738
Total Revenues	<u>6,408,254</u>	<u>6,316,187</u>	<u>17,078,533</u>	<u>29,802,974</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	2,955,590	-	2,727,306	5,682,896
Supplies/services/materials, etc.	721,180	-	419,088	1,140,268
Public Safety:				
Personal services	86,362	4,096,315	902,387	5,085,064
Supplies/services/materials, etc.	25,644	2,498,759	1,357,107	3,881,510
Public Works:				
Personal services	104,393	-	1,595,340	1,699,733
Supplies/services/materials, etc.	186,718	-	1,654,243	1,840,961
Public Health:				
Personal services	-	21,519	2,645,492	2,667,011
Supplies/services/materials, etc.	-	8,537	1,361,806	1,370,343
Social and Economic Services:				
Personal services	-	-	1,023,127	1,023,127
Supplies/services/materials, etc.	61,350	-	745,444	806,794
Culture and Recreation:				
Personal services	-	-	28,840	28,840
Supplies/services/materials, etc.	-	-	427,642	427,642
Housing and Community Development:				
Personal services	-	-	81,445	81,445
Supplies/services/materials, etc.	-	-	68,102	68,102
Conservation of Natural Resources:				
Personal services	-	-	35,467	35,467
Supplies/services/materials, etc.	-	-	5,057	5,057
Miscellaneous	130,000	-	199,851	329,851
Capital Expenditures	8,200	82,818	1,212,326	1,303,344
Debt Service:				
Principal	-	-	1,633,721	1,633,721
Interest	-	-	665,367	665,367
Total Expenditures	<u>4,279,437</u>	<u>6,707,948</u>	<u>18,789,158</u>	<u>29,776,543</u>
Excess of revenues over (under) expenditures	<u>2,128,817</u>	<u>(391,761)</u>	<u>(1,710,625)</u>	<u>26,431</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	7,675	3,495	11,170
Transfers in	300,000	625,000	1,914,940	2,839,940
Transfers out	(2,665,520)	(1,717)	(1,548,589)	(4,215,826)
Total other financing sources (uses)	<u>(2,365,520)</u>	<u>630,958</u>	<u>369,846</u>	<u>(1,364,716)</u>
Net Change in Fund Balance	(236,703)	239,197	(1,340,779)	(1,338,285)
Fund Balance, beginning of year	4,128,239	1,351,566	8,495,109	13,974,914
Prior period adjustment	-	-	25,631	25,631
Fund Balance, beginning of year, restated	4,128,239	1,351,566	8,520,740	14,000,545
Fund Balance, end of year	<u>\$ 3,891,536</u>	<u>\$ 1,590,763</u>	<u>\$ 7,179,961</u>	<u>\$ 12,662,260</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, 2005

Amounts reported for governmental activities in the statement of activities (page 21) are different because:

Net change in fund balances - total governmental funds (page 23)	\$ (1,338,285)
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 depreciation exceeded capital outlay in the current period.	123,709
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(57,218)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	438,173
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.	1,633,721
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.	4,708
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>925,394</u>
Change in net assets of governmental activities (page 21)	<u><u>\$ 1,730,202</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, 2005

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes and special assessments	\$ 3,885,112	\$ 3,885,112	\$ 4,398,778	\$ 513,666
Licenses and permits	8,500	8,500	14,838	6,338
Intergovernmental	692,516	692,516	710,004	17,488
Charges for services	354,228	354,228	556,218	201,990
Fines and forfeitures	380,000	380,000	477,207	97,207
Investment income	67,404	67,404	206,690	139,286
Miscellaneous	500	500	37,781	37,281
Internal Services	7,000	7,000	6,738	(262)
Total Revenues	<u>5,395,260</u>	<u>5,395,260</u>	<u>6,408,254</u>	<u>1,012,994</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	3,215,906	3,104,925	2,955,590	149,335
Supplies/services/materials, etc.	980,396	922,878	721,180	201,698
Public Safety:				
Personal services	88,802	88,802	86,362	2,440
Supplies/services/materials, etc.	241,509	31,028	25,644	5,384
Public Works:				
Personal services	127,660	127,660	104,393	23,267
Supplies/services/materials, etc.	234,109	234,109	186,718	47,391
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	66,000	66,000	61,350	4,650
Miscellaneous	130,000	130,000	130,000	-
Capital Expenditures	15,500	15,500	8,200	7,300
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,099,882</u>	<u>4,720,902</u>	<u>4,279,437</u>	<u>441,465</u>
Excess of revenues over (under) expenditures	<u>295,378</u>	<u>674,358</u>	<u>2,128,817</u>	<u>1,454,459</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	300,000	300,000	-
Transfers out	(2,286,541)	(2,665,521)	(2,665,520)	1
Total other financing sources (uses)	<u>(1,986,541)</u>	<u>(2,365,521)</u>	<u>(2,365,520)</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ (1,691,163)</u>	<u>\$ (1,691,163)</u>	<u>(236,703)</u>	<u>\$ 1,454,460</u>
Fund Balance, beginning of year			<u>4,128,239</u>	
Fund Balance, end of year			<u>\$ 3,891,536</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
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2005

	PUBLIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,755,647	\$ 1,755,647	\$ 1,743,934	\$ (11,713)
Licenses and permits	-	-	-	-
Intergovernmental	44,138	44,138	47,126	2,988
Charges for services	4,150,600	4,150,600	4,492,247	341,647
Fines and forfeitures	-	-	-	-
Investment income	4,000	4,000	17,008	13,008
Miscellaneous	14,000	14,000	15,872	1,872
Total Revenues	5,968,385	5,968,385	6,316,187	347,802
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	4,213,030	4,160,285	4,096,315	63,970
Supplies/services/materials, etc.	2,451,397	2,504,142	2,498,759	5,383
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	26,240	26,240	21,519	4,721
Supplies/services/materials, etc.	8,760	8,760	8,537	223
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	110,000	110,000	82,818	27,182
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,809,427	6,809,427	6,707,948	101,479
Excess of revenues over (under) expenditures	(841,042)	(841,042)	(391,761)	449,281
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	7,675	7,675
Transfers in	625,000	625,000	625,000	-
Transfers out	(1,717)	(1,717)	(1,717)	-
Total other financing sources (uses)	623,283	623,283	630,958	7,675
Net Change in Fund Balance	\$ (217,759)	\$ (217,759)	239,197	\$ 456,956
Fund Balance, beginning of year			1,351,566	
Fund Balance, end of year			\$ 1,590,763	

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2005

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities- Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana ExpoPark	Totals	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 8,616	\$ 242,559	\$ 418,410	\$ 669,585	\$ 2,467,597
Taxes and assessments receivable	-	156,257	-	156,257	-
Inventory	-	-	22,365	22,365	-
Other receivables	30	745	51,845	52,620	7,439
Prepaid expenses	-	1,815	75,616	77,431	-
Total current assets	<u>8,646</u>	<u>401,376</u>	<u>568,236</u>	<u>978,258</u>	<u>2,475,036</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	-	-	-	-	33,364
Capital Assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	59,375	9,947,322	10,006,697	-
Improvements other than buildings	-	24,624	3,608,324	3,632,948	-
Machinery & Equipment	-	489,843	247,650	737,493	154,174
Less accumulated depreciation	-	(372,353)	(5,263,999)	(5,636,352)	(84,528)
Total capital assets (net accumulated depreciation)	<u>-</u>	<u>248,868</u>	<u>8,576,599</u>	<u>8,825,467</u>	<u>69,646</u>
Total noncurrent assets	<u>-</u>	<u>248,868</u>	<u>8,576,599</u>	<u>8,825,467</u>	<u>103,010</u>
Total assets	<u>8,646</u>	<u>650,244</u>	<u>9,144,835</u>	<u>9,803,725</u>	<u>2,578,046</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	33	141,835	61,211	203,079	275,537
Due to other funds	-	-	-	-	7,366
Deferred revenue	-	746	511,522	512,268	-
Total current liabilities	<u>33</u>	<u>142,581</u>	<u>572,733</u>	<u>715,347</u>	<u>282,903</u>
Long-term liabilities:					
Compensated absences payable	-	16,654	17,318	33,972	37,240
Total noncurrent liabilities	<u>-</u>	<u>16,654</u>	<u>17,318</u>	<u>33,972</u>	<u>37,240</u>
Total Liabilities	<u>33</u>	<u>159,235</u>	<u>590,051</u>	<u>749,319</u>	<u>320,143</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	248,868	8,576,599	8,825,467	69,646
Restricted for Equipment replacement	-	-	-	-	33,364
Unrestricted	8,613	242,141	(21,815)	228,939	2,154,893
Total net assets	<u>\$ 8,613</u>	<u>\$ 491,009</u>	<u>\$ 8,554,784</u>	<u>\$ 9,054,406</u>	<u>\$ 2,257,903</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, 2005

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana ExpoPark	Totals	
OPERATING REVENUES					
Charges for services	49,901	4,344	1,838,004	1,892,249	48,720
Miscellaneous	-	-	534,764	534,764	1,166
Special assessments	-	506,981	-	506,981	-
Internal services	-	-	-	-	2,968,026
Total operating revenues	49,901	511,325	2,372,768	2,933,994	3,017,912
OPERATING EXPENSES					
Personal services	5,814	212,245	291,324	509,383	151,894
Supplies and materials	1,205	73,301	136,657	211,163	290,536
Purchased services	31,439	219,550	2,543,892	2,794,881	4,026
Building materials	-	-	169,769	169,769	-
Fixed charges	2,860	5,563	97,575	105,998	1,855,701
Depreciation	-	24,565	483,971	508,536	12,813
Total operating expenses	41,318	535,224	3,723,188	4,299,730	2,314,970
Operating income (loss)	8,583	(23,899)	(1,350,420)	(1,365,736)	702,942
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	30	3,735	9,701	13,466	38,976
Interest expense	-	-	(4,679)	(4,679)	-
Total nonoperating revenues (expenses)	30	3,735	5,022	8,787	38,976
Income (loss) before operating transfers	8,613	(20,164)	(1,345,398)	(1,356,949)	741,918
Transfers out	-	-	(49,356)	(49,356)	-
Transfers in	-	-	1,275,243	1,275,243	183,476
Increase (decrease) in net assets	8,613	(20,164)	(119,511)	(131,062)	925,394
Total net assets - beginning of year	-	511,173	8,674,295	9,185,468	1,332,509
Total net assets - end of year	\$ 8,613	\$ 491,009	\$ 8,554,784	\$ 9,054,406	\$ 2,257,903

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, 2005

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water Operating	Solid Waste	Montana ExpoPark	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 49,901	\$ 504,921	\$ 2,566,426	\$ 3,121,248	\$ -
Receipts from taxes collected	-	-	-	-	-
Receipts from interfund services provided	-	-	-	-	3,017,912
Payments to suppliers	(35,471)	(192,745)	(3,019,751)	(3,247,967)	(1,959,224)
Payments to employees	(5,814)	(215,508)	(291,243)	(512,565)	(133,589)
Net cash provided (used) by operating activities	8,616	96,668	(744,568)	(639,284)	925,099
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Tax revenue	-	-	-	-	-
Transfer to other funds	-	-	(49,356)	(49,356)	-
Transfer from other funds	-	-	1,243,011	1,243,011	149,999
Net cash provided (used) by noncapital financing activities	-	-	1,193,655	1,193,655	149,999
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(116,390)	-	(116,390)	(31,100)
Principal paid on capital debt	-	-	(449,968)	(449,968)	-
Interest paid on capital debt	-	-	(12,358)	(12,358)	-
Net cash provided (used) by capital and related financing activities	-	(116,390)	(462,326)	(578,716)	(31,100)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	3,735	9,701	13,436	38,976
Net cash provided (used) by investing activities	-	3,735	9,701	13,436	38,976
Net increase (decrease) in cash and cash equivalents	8,616	(15,987)	(3,538)	(10,909)	1,082,974
Cash and cash equivalents, July 1, 2004	-	258,546	421,948	680,494	1,417,987
Cash and cash equivalents, June 30, 2005	\$ 8,616	\$ 242,559	\$ 418,410	\$ 669,585	\$ 2,500,961
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 8,583	\$ (23,899)	\$ (1,350,420)	\$ (1,365,736)	\$ 702,942
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	-	24,565	483,971	508,536	12,813
(Increase) decrease in accounts receivable	-	(733)	65,676	64,943	290,186
(Increase) decrease in taxes receivable	-	(5,790)	-	(5,790)	-
(Increase) decrease in Prepaid expense	-	(129)	(5,798)	(5,927)	-
(Increase) decrease in Inventories	-	-	(1,843)	(1,843)	-
Increase (decrease) in Short term payables	33	105,798	(64,217)	41,614	(94,847)
Increase (decrease) in Due to other funds	-	-	-	-	(4,300)
Increase (decrease) in Deferred revenue	-	119	127,982	128,101	-
Increase (decrease) Compensated absences payable	-	(3,263)	81	(3,182)	18,305
Total adjustments	33	120,567	605,852	726,452	222,157
Net cash provided (used) by operating activities	\$ 8,616	\$ 96,668	\$ (744,568)	\$ (639,284)	\$ 925,099
Noncash investing, capital, and financing activities:					
Contributions of capital assets from government			\$ 32,232		\$ 33,477

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, 2005

	External Investment Pool	Private Purpose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	\$ 17,735,059	\$ 162,224	\$ 2,909,202
Taxes and assessments receivable	-	-	15,386,474
Other receivables	-	-	194,184
Tax Deed Land	-	-	<u>146,260</u>
 Total Assets	 <u>17,735,059</u>	 <u>162,224</u>	 <u>\$ 18,636,120</u>
LIABILITIES			
Short-term payables	-	-	\$ 1,643,858
Due to other governments	-	-	<u>16,992,262</u>
 Total Liabilities	 <u>-</u>	 <u>-</u>	 <u>\$ 18,636,120</u>
NET ASSETS			
Held in trust for pool participants	<u>\$ 17,735,059</u>		
Held in trust for private purpose trusts		<u>\$ 162,224</u>	

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, 2005

	External Investment Pool	Private Purpose Trusts
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,070,048
Miscellaneous		739,937
Participants	<u>65,016,488</u>	<u>-</u>
Total Contributions	<u>65,016,488</u>	<u>1,809,985</u>
Investment Earnings:		
Interest	267,395	-
Less investment expense	<u>5,348</u>	<u>-</u>
Net investment earnings	<u>262,047</u>	<u>-</u>
Total additions	<u>65,278,535</u>	<u>1,809,985</u>
DEDUCTIONS		
General Government	-	1,205,858
Public Safety	-	599,516
Distribution to participants	<u>61,752,121</u>	<u>-</u>
Total Deductions	<u>61,752,121</u>	<u>1,805,374</u>
Change in Net Assets	3,526,414	4,611
Net assets - beginning of year	<u>14,208,645</u>	<u>157,613</u>
Net assets - end of year	<u>\$ 17,735,059</u>	<u>\$ 162,224</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, 2005

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, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the agency funds which have no measurement focus. 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.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005

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.

Water Operating – This fund was established to provide bulk water for citizens of the County. 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. The County utilizes four internal service funds. One is for gasoline, this charges gas at cost plus a seven cent administrative fee. One is for the cost of the County Printer function of the County. Another is for the Vehicle and Communication Maintenance. Communication services is billed out at a yearly amount to utilizing agencies, any proceeds remaining at the end of the year are then restricted to repeater replacement. Vehicle maintenance is utilized to maintain the County vehicle fleet. Maintenance is billed out at an hourly rate plus the cost of parts. The final fund is for the County's self insured health plan. The County's health insurance committee determines the premium rate and benefits yearly.

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 or mandated by State Statutes. 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. All of the County's trust funds are mandated by the State Statutes for the following: Sheriff's Prisoner Fund, to secure prisoner's funds when processed and then returned when released; Inmate Welfare, for money earned while serving time and utilized in the commissary at the adult detention center; Human Resources, utilized to account for cafeteria plan; Justice Court, utilized to receive and disburse restitution payments; Clerk of Court Restitution, utilized to receive and disburse restitution payments; Emergency Aid, which consists of anonymous donations that can be used to help the indigent; and Clerk and Recorder's trust, utilized to hold money on foreclosures or estates that belong to the family, the money is released by court order to them.

Investment Trust Fund – Other governmental units may direct the County, in a purely custodial capacity, to invest excess funds. The investment trust fund accounts for these monies invested by other governmental units within the County.

Agency Funds – The County acts as the tax collecting agency for the State and other governmental units located within the County, in a purely custodial capacity. These funds are utilized to account for collections and disbursements to the State and other governmental units.

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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 authorize 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.

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

5. Capital Assets, continued

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

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. The governmental funds utilized to liquidate these obligations are the General Fund and Special Revenue Funds.

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

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

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 \$123,709 difference are as follows:

Capital Outlay	\$ 1,303,344
Capitalize current year infrastructure	(72,272)
Depreciation Expense	<u>(1,107,363)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 123,709</u>

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 \$1,633,721 difference are as follows:

Debt issued or incurred:	
Issuance of loan	\$ (27,580)
Principal repayments:	
Deferred Charges	(36,082)
General obligation debt	1,688,881
Accrued interest adjustment	<u>8,502</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 1,633,721</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.” This adjustment consisted of a loss on disposal of capital assets for \$46,048 and removal of the revenue for sale of fixed assets for \$11,170 for a total reduction of \$57,218.

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. The budget is adopted using the same basis of accounting as the fund financial statements. 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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

III. COMPLIANCE AND ACCOUNTABILITY, continued

A. Budgetary Information, continued

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, 2005.

B. Excess of expenditures over appropriations

For the year ended June 30, 2005, there were no funds with expenditures exceeding appropriations.

C. Deficit fund equity

1. Capital Project Funds

- (1) The Public Safety Capital Reserve fund had a deficit fund balance of \$21,505. The County did not make a transfer at the end of the year to cover this deficit, but have transferred funds in the current year to cover this deficit.
- (2) The Whitetail Lane RID Construction fund and the Flood/Gannon RID Construction fund had deficit fund balances of \$48,990 and \$269,342, respectively. The County did not receive the loans for these projects until FY 05/06.

2. Internal Service Fund

The Vehicle and Communications Fund had a negative fund balance of \$8,849 at the end of the fiscal year. The County is currently doing an analysis on the amount charged for these services and the amount being billed.

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, 2005, was as follows:

	Carrying Amount	Risk		
		1	2	3
a. Cash on hand/Petty cash	\$ 113,635	\$ 113,635	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	669,929	280,553	389,376	-
(2) Certificates of deposit	212,622	-	-	-
(3) Repurchase agreements	1,529,074	100,000	1,429,074	-
c. S.T.I.P.	34,257,644	-	-	-
TOTAL	\$ 36,782,904	\$ 494,188	\$ 1,818,450	\$ -

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 funds.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005

IV. DETAILED NOTES ON ALL FUNDS, continued

A. Deposits and Investments, continued

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.

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 County 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 62.9%. 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, \$3,327,970 Special Revenue Funds, \$3,121,275; Debt Service Funds, \$412,246; Capital Project Funds, \$1,106,401; Proprietary Fund-Enterprise, \$241,642, and Proprietary Fund-Internal Service, \$2,272,127 for a total of \$10,481,661.

(2) External Investment Portion

The external investment pool accounts for assets under the control of management that represents positions that belong to legally separate entities these investments total \$17,735,059 at June 30, 2005. 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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

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, 2005, 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.

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, 2005, the administrative fee charged was \$11,134.

Composition of the external pool at June 30, 2005, is as follows:

7130-Contested Taxes	\$	8,418,421
7131-Contested Tax Interest		164,632
7230-Fort Shaw Irrigation		5,697
7250-West Great Falls Flood Control		18,053
7252-West Great Falls Flood Maintenance		372,523
7310-Black Eagle Fire Department		55,756
7350-Transit District		1,202,105
7360-North Central Learning Resource Center		77,824
7529-Elementary Equalization		77,995
7530-Elementary Equal Non-Levy		2,521
7531-High School Equalization		52,109
7532-High School Non-Levy		1,570
7701- District 1 Great Falls		1,716,946
7703-District 3 Cascade		876,235
7705-District 5 Centerville		789,715
7729-District 29 Belt		562,226
7755-District 55 Sun River		1,082,229
7774-District 74 Vaughn		413,324
7785-District 85 Ulm		207,590
7795-District 95 Deep Creek		21,083
7820-High School Transportation		197,471
7830-High School Retirement		453,508
7840-Elementary Retirement		965,526
Total External Pool	\$	<u>17,735,059</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

6. Administrative Fees, continued

Condensed 2005 financial information for the County's investment pool is as follows:

	<u>External Participants</u>	<u>Internal Participants</u>	<u>Combined</u>
Statement of Net Assets			
Assets:			
Cash equivalents	\$ 17,735,059	\$ 10,481,661	\$ 28,216,720
Liabilities and Net Assets:			
County funds	\$ -	\$ 10,481,661	\$ 10,481,661
External participants	<u>17,735,059</u>	<u>-</u>	<u>17,735,059</u>
Total liabilities and net assets	<u>\$ 17,735,059</u>	<u>\$ 10,481,661</u>	<u>\$ 28,216,720</u>
Statement of Changes in Net Assets			
Revenues:			
Investment income	\$ 267,395	\$ 289,324	\$ 556,719
Participant investment in pool	65,016,488	26,778,774	91,795,262
Distribution to participants	(61,752,121)	(26,107,205)	(87,859,326)
Administrative expense	<u>(5,348)</u>	<u>(5,786)</u>	<u>(11,134)</u>
Decrease in net assets	3,526,414	955,107	4,481,521
Net assets, beginning of year	<u>14,208,645</u>	<u>9,526,554</u>	<u>23,735,199</u>
Net assets, end of year	<u>\$ 17,735,059</u>	<u>\$ 10,481,661</u>	<u>\$ 28,216,720</u>

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, 2005, were within the legal limits. The tax levies were based upon a taxable valuation of \$113,737,574.

Current tax collections for the year ended June 30, 2005, were approximately 87.6% of the amount levied. A major taxpayer paid a portion of their taxes under protest. The \$797,796 paid under protest is not available to the County until the protest is settled. The total amount protested from this major taxpayer is \$2,611,656 since the protest began in fiscal year ending June 30, 2001.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

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

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 592,390
	Internal Service Funds	7,366
		\$ 599,756

These amounts were to eliminate the negative cash balances in the funds. These amounts are repaid at the beginning of the next fiscal year. The Agency Funds misposted protested taxes and the monies were distributed to the receiving agencies prior to the error being corrected. All of the agencies were contacted and informed of the situation, and that the money would be withheld from future tax collections.

Interfund transfers:

	Transfers In:					
	General Fund	Public Safety	Nonmajor Governmental	Internal Service Funds	Montana ExpoPark	Total
Transfer out:						
General Fund	\$ -	\$ 625,000	\$ 1,225,521	\$ 49,999	\$ 765,000	\$ 2,665,520
Public Safety	-	-	1,717	-	-	1,717
Nonmajor Governmental	300,000	-	638,346	100,000	510,243	1,548,589
Montana ExpoPark	-	-	49,356	-	-	49,356
Total	\$ 300,000	\$ 625,000	\$ 1,914,940	\$ 149,999	\$ 1,275,243	4,265,182
Transfer of general capital assets:						
To County Printer from general capital assets						33,477
Total transfers in						\$ 4,298,659

In the fund financial statements, total transfers in of \$4,298,659 are greater than total transfers out of \$4,265,182 because of the treatment of transfer of capital assets related to governmental funds, with a book value of \$33,477, were transferred to the new internal service fund County Printer. No amounts were reported in the governmental funds as the amount did not involve the transfer of financial resources. However, the County Printer fund did report a transfer in for the capital resources received.

The General Fund primarily supports the cost to house local inmates in both the Adult Detention Center and Juvenile Detention Center; this is done with an Interfund transfer. In addition, since the County reassumed the operations of the Montana ExpoPark the County Commission determined any additional funding and the funding for debt service and horse racing operations would come from the General Fund. In addition, the County has two levies, the Fair and Four Seasons that are utilized to support the Montana ExpoPark. With an excess of reserves in the RID revolving loan fund, the County transferred this amount into the General Fund, this was a one time transfer. The majority of the remaining transfers were to meet match requirements in grants obtained by the County.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2005 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 176,120	\$ -	\$ -	\$ 176,120
Land easements	3,198,284	-	-	3,198,284
Construction in progress	58,680	11,750	53,516	16,914
Total capital assets not being depreciated	<u>3,433,084</u>	<u>11,750</u>	<u>53,516</u>	<u>3,391,318</u>
Capital assets being depreciated:				
Buildings	20,253,786	-	-	20,253,786
Improvements other than buildings	120,575	5,987	-	126,562
Machinery and equipment	6,129,163	526,023	196,848	6,458,338
Infrastructure	19,388,473	940,577	30,000	20,299,050
Total Capital assets being depreciated	<u>45,891,997</u>	<u>1,472,587</u>	<u>226,848</u>	<u>47,137,736</u>
Less accumulated depreciation for:				
Buildings	2,743,940	426,423	-	3,170,363
Improvements other than buildings	51,351	7,897	-	59,248
Machinery and equipment	3,932,543	579,120	86,365	4,425,298
Infrastructure	16,620,511	106,736	23,700	16,703,547
Total accumulated depreciation	<u>23,348,345</u>	<u>1,120,176</u>	<u>110,065</u>	<u>24,358,456</u>
Total Capital assets being depreciated, net	<u>22,543,652</u>	<u>352,411</u>	<u>116,783</u>	<u>22,779,280</u>
Governmental activities capital assets, net	<u>\$ 25,976,736</u>	<u>\$ 364,161</u>	<u>\$ 170,299</u>	<u>\$ 26,170,598</u>
 Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Capital assets being depreciated:				
Buildings	10,006,697	-	-	10,006,697
Improvements other than buildings	3,605,715	27,233	-	3,632,948
Machinery and equipment	616,104	121,389	-	737,493
Total Capital assets being depreciated	<u>14,228,516</u>	<u>148,622</u>	<u>-</u>	<u>14,377,138</u>
Less accumulated depreciation for:				
Buildings	3,484,949	256,356	-	3,741,305
Improvements other than buildings	1,239,115	195,798	-	1,434,913
Machinery and equipment	403,752	56,382	-	460,134
Total accumulated depreciation	<u>5,127,816</u>	<u>508,536</u>	<u>-</u>	<u>5,636,352</u>
Total capital assets being depreciated, net	<u>9,100,700</u>	<u>(359,914)</u>	<u>-</u>	<u>8,740,786</u>
Business-type activities capital assets, net	<u>\$ 9,185,381</u>	<u>\$ (359,914)</u>	<u>\$ -</u>	<u>\$ 8,825,467</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

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		\$ 68,820
Public safety		488,866
Public works		445,607
Public health		78,469
Social and economic services		25,601
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets		<u>12,813</u>
Total depreciation expense - governmental activities		<u>\$ 1,120,176</u>
Business-type activities		
Solid Waste		\$ 24,565
Montana Expo Park		<u>483,971</u>
Total depreciation expense - business-type activities		<u>\$ 508,536</u>

A portion of Montana Expo Park's 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 \$4,110,000.

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, 2005 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term Years</u>	<u>Final Maturity</u>	<u>Bonds Issued</u>	<u>Outstanding June 30, 2005</u>	<u>Annual Serial Payment</u>
Fair Refunding							
Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 4,110,000	Varies
Adult Dentention							
Construction Series							
1996	06/15/96	5.50-7.50%	20 years	01/01/17	<u>10,000,000</u>	<u>6,755,000</u>	Varies
Total G.O. Bonds					<u>\$ 15,855,000</u>	<u>\$ 10,865,000</u>	

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

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>
2006	-	530,551	530,551
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	795,000	21,863	816,863
Total	<u>\$ 10,865,000</u>	<u>\$ 3,413,780</u>	<u>\$ 14,278,780</u>

2. Special Assessment Bonds

Bonds payable at June 30, 2005 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, 2005</u>	<u>Annual Serial Payment</u>
RSID #41 Park Garden							
Estates					\$ 64,000	\$ 46,184	\$ 7,940
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	170,000	6,329
Pooled RSID Bonds	09/12/95	4.5-6.25%	15 years	08/01/11	1,655,000	685,000	Varies
Total					<u>\$ 2,249,000</u>	<u>\$ 901,184</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>
2006	2,418	46,241	48,659
2007	5,083	46,075	51,158
2008	5,431	45,899	51,330
2009	145,802	42,880	188,682
2010	186,198	33,807	220,005
2011	221,621	22,150	243,771
2012	242,074	13,737	255,811
2013	47,557	4,609	52,166
2014	45,000	1,463	46,463
Total	<u>\$ 901,184</u>	<u>\$ 256,861</u>	<u>\$ 1,158,045</u>

The County is responsible to make all debt payments on the special assessment bonds. If the amount collected in the special assessments is insufficient, the County is required to make up the difference. The County as allowed by State Statutes, created a RID Revolving Loan Fund. The purpose of this fund is to loan other RID debt service funds the money needed to make the required yearly payment. This fund has no such loans out at this time.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

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 06/30/2005	Date of Last Payment
<u>Governmental Activities</u>					
Heritage Bank for Capital Outlay Acquisition	\$ 935,499	03/01/04	4.25%	\$ 776,649	2/15/2011
Governmental Funds Total	<u>\$ 935,499</u>			<u>\$ 776,649</u>	

The loan actually consists of ten agreements. All ten notes have the same date of last payment. The purpose of this was when the County trades off one of the motor graders the entire loan will not have to be rewritten.

The County utilized available funds to pay-off most loans for the County. Thus, in future years there are more funds available for operations in the County.

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

Year Ending June 30	<u>Governmental Activities</u>		
	Principal	Interest	Total
2006	\$ 123,833	\$ 30,419	\$ 154,252
2007	129,199	25,252	154,451
2008	134,747	19,705	154,452
2009	140,638	13,814	154,452
2010	146,733	7,719	154,452
2011	101,499	1,664	103,163
Total	<u>\$ 776,649</u>	<u>\$ 98,573</u>	<u>\$ 875,222</u>

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, 2005, was \$216,235.

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, 2005:

Year Ending June 30:	Amount
2006	\$ 17,405
2007	5,517
2008	5,385
2009	<u>2,693</u>
Total minimum lease payments	31,000
Less: Amount representing interest	<u>2,394</u>
Present value of net minimum lease payments	<u>\$ 28,606</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

5. Compensated Absences

The State will assume the County's Public Defender system July 1, 2006. The Legislation calls for the County to reimburse the State for the employees' accrued vacation and sick leave time. The County has accrued the estimated amount as current portion of long term debt.

6. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2005, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 11,750,000	\$ -	\$ 885,000	\$ 10,865,000	\$ -
Special assessment debt with governmental commitment	1,075,787	-	174,603	901,184	2,418
Less deferred amounts:					
For issuance costs	(180,621)	-	(36,082)	(144,539)	-
Total bonds payable	12,645,166	-	1,023,521	11,621,645	2,418
Loans	1,327,628	-	550,979	776,649	123,833
Capital Leases	32,816	21,240	25,450	28,606	16,127
Compensated absences	1,552,924	42,696	-	1,595,620	24,985
Governmental activity long-term liabilities	<u>\$ 15,558,534</u>	<u>\$ 63,936</u>	<u>\$ 1,599,950</u>	<u>\$ 14,022,520</u>	<u>\$ 167,363</u>
Business-type activities:					
Loans	\$ 449,968	\$ -	\$ 449,968	\$ -	\$ -
Compensated absences	37,154	-	3,182	33,972	-
Business-type activity long-term liabilities	<u>\$ 487,122</u>	<u>\$ -</u>	<u>\$ 453,150</u>	<u>\$ 33,972</u>	<u>\$ -</u>

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 remedial investigation is ongoing. Accordingly, no provision has been made in the financial statements for this contingent liability.

I. Restatements/prior period adjustments

During the current year, the County reviewed its trust and agency funds to ensure that the funds were properly classified. During this review the County reclassified a fund into a Special Revenue Fund. This created a prior period adjustment of \$25,631.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

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.

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:

- a. $2.50\% \times \text{Years of Service} \times \text{FAS}$ (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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

J. Pension and retirement plans, continued

3. Funding Policy and Annual Contributions

The County made the following contributions into the plans for the year ended June 30, 2005 as follows:

	PERS	SRS
Required member contributions	6.90%	9.245%
Required employer contributions (1)	6.80%	9.535%
Covered payroll	\$ 10,748,074	\$ 1,263,801
(1) 0.10% paid by State of Montana		
Contributions:		
Employer	\$ 730,868	\$ 120,503
Employee	741,618	116,838
Additional Employee	12,191	3,507
Total	\$ 1,484,677	\$ 240,848

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 2005. Three year trend information is as follows:

		<u>Year</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Percentage</u>
		<u>Ending</u>	<u>Required</u>	<u>Made</u>	<u>Contributed</u>
PERS		06/30/03	\$ 681,074	\$ 681,074	100%
		06/30/04	\$ 708,985	\$ 708,985	100%
		06/30/05	\$ 730,868	\$ 730,868	100%
SRS		06/30/03	\$ 121,843	\$ 121,843	100%
		06/30/04	\$ 127,862	\$ 127,862	100%
		06/30/05	\$ 120,503	\$ 120,503	100%

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.

2. Adult Detention Center Bonds Refunding

On July 13, 2005, the County refunded the 1996 series general obligation bonds with a \$6,410,000 issue. Cumulative savings are \$624,651 with a net present value savings of \$540,892.

3. Montana ExpoPark Management Agreement

On November 22, 2005, the Board of County Commissioners approved a new 5 year contract with SMG for management of the Montana ExpoPark. The new agreement reduces the base management fee and allows SMG to subcontract the concessions to an affiliate company. The new agreement has a five year extension period.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

IV. DETAILED NOTES ON ALL FUNDS, continued

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, 2005, the County incurred \$621,955 in prisoner medical costs, with direct reimbursement of \$64,541 from various agencies, individuals or insurance carriers for a net expenditure of \$557,414. 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, 2005, the County expended \$518,571 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, 2005**

V. 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, 2004 disclosed the following:

Assets		<u>\$ 13,201,486</u>
Short-term liabilities	\$ 64,186	
Loss reserves	16,029,568	
Net assets		<u>(2,892,268)</u>
Total liabilities, reserves and net assets		<u>\$ 13,201,486</u>
Income	\$ 7,192,602	
Expenses		<u>7,278,601</u>
Net decrease in net assets		<u>\$ (85,999)</u>

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

2. Employee Health and Medical, continued

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 \$238,938 for claims reported but not paid and claims incurred but are not reported as of June 30, 2005. 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>2005</u>	<u>2004</u>
Claims liability, beginning of year	\$ 324,666	\$ 265,807
Claims incurred in the fiscal year	1,484,307	1,752,955
Claims paid in the fiscal year	<u>(1,570,035)</u>	<u>(1,694,096)</u>
Claims liability, end of year	<u>\$ 238,938</u>	<u>\$ 324,666</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2005**

V. DETAILED NOTES ON ALL FUNDS, continued

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, 2005, the County remitted \$170,000 from Library fund levies to the City of Great Falls and \$26,000 to the town libraries of Belt and Cascade.

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, 2005.

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 principal balance remaining at June 30, 2005, of \$2,199,134. 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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2005**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
ASSETS				
Cash and cash equivalents	\$ 6,197,762	\$ 520,825	\$ 1,164,052	\$ 7,882,639
Restricted cash and cash equivalents	-	-	15,671	15,671
Taxes and assessments receivable	2,427,367	1,434,360	-	3,861,727
Other receivables	725,817	1,392	123,887	851,096
Prepaid items	<u>11,237</u>	<u>-</u>	<u>-</u>	<u>11,237</u>
 Total assets	 <u>\$ 9,362,183</u>	 <u>\$ 1,956,577</u>	 <u>\$ 1,303,610</u>	 <u>\$ 12,622,370</u>
 LIABILITIES				
Short-term payables	\$ 964,877	\$ -	\$ 23,415	\$ 988,292
Due to other funds	130,830	-	461,560	592,390
Deferred revenue	<u>2,427,367</u>	<u>1,434,360</u>	<u>-</u>	<u>3,861,727</u>
 Total Liabilities	 3,523,074	 1,434,360	 484,975	 5,442,409
 FUND BALANCES				
Reserved	<u>5,839,109</u>	<u>522,217</u>	<u>818,635</u>	<u>7,179,961</u>
 Total liabilities and fund balances	 <u>\$ 9,362,183</u>	 <u>\$ 1,956,577</u>	 <u>\$ 1,303,610</u>	 <u>\$ 12,622,370</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2005

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
REVENUES				
Taxes and special assessments	\$ 6,990,459	\$ 1,364,973	\$ -	\$ 8,355,432
Licenses and permits	99,399	-	-	99,399
Intergovernmental	6,222,227	9,999	350,930	6,583,156
Charges for services	1,341,746	-	-	1,341,746
Fines and forfeitures	23,010	-	-	23,010
Investment income	40,108	17,067	17,471	74,646
Miscellaneous	573,364	-	27,780	601,144
Total Revenues	15,290,313	1,392,039	396,181	17,078,533
EXPENDITURES				
Current:				
General Government:				
Personal services	2,727,306	-	-	2,727,306
Supplies/services/materials, etc.	419,088	-	-	419,088
Public Safety:				
Personal services	902,387	-	-	902,387
Supplies/services/materials, etc.	1,357,107	-	-	1,357,107
Public Works:				
Personal services	1,595,340	-	-	1,595,340
Supplies/services/materials, etc.	1,654,243	-	-	1,654,243
Public Health:				
Personal services	2,645,492	-	-	2,645,492
Supplies/services/materials, etc.	1,361,806	-	-	1,361,806
Social and Economic Services:				
Personal services	1,023,127	-	-	1,023,127
Supplies/services/materials, etc.	745,444	-	-	745,444
Culture and Recreation:				
Personal services	28,840	-	-	28,840
Supplies/services/materials, etc.	427,642	-	-	427,642
Housing and Community Development:				
Personal services	81,445	-	-	81,445
Supplies/services/materials, etc.	68,102	-	-	68,102
Conservation of Natural Resources:				
Personal services	35,467	-	-	35,467
Supplies/services/materials, etc.	5,057	-	-	5,057
Miscellaneous	241,024	-	(41,173)	199,851
Capital Expenditures	245,362	-	966,964	1,212,326
Debt Service:				
Principal	141,829	1,059,603	432,289	1,633,721
Interest	37,957	611,162	16,248	665,367
Total Expenditures	15,744,065	1,670,765	1,374,328	18,789,158
Excess of revenues over (under) expenditures	(453,752)	(278,726)	(978,147)	(1,710,625)
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	3,495	-	3,495
Transfers in	1,130,885	14,300	769,755	1,914,940
Transfers out	(1,202,056)	(314,300)	(32,233)	(1,548,589)
Total other financing sources (uses)	(71,171)	(296,505)	737,522	369,846
Net Change in Fund Balance	(524,923)	(575,231)	(240,625)	(1,340,779)
Fund Balance, beginning of year	6,338,401	1,097,448	1,059,260	8,495,109
Prior period adjustment	25,631	-	-	25,631
Fund balance, beginning of year, restated	6,364,032	1,097,448	1,059,260	8,520,740
Fund Balance, end of year	\$ 5,839,109	\$ 522,217	\$ 818,635	\$ 7,179,961

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, federal grants and entitlements.

Road - Responsible for construction, maintenance, snow removal, street signs and improvements of County owned roadways.

Poor - Established to provide public assistance as necessary.

Bridge - Responsible for constructing, maintaining, and repairing County owned public bridges.

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

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, and some District Court costs.

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

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

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 Agents.

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.

Permissive Medical Levy - Established to provide for insurance cost increase for County employees.

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.

NONMAJOR SPECIAL REVENUE FUNDS

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

#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.

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.

Medicare Drug Card Program - A grant to provide education for the Medicare Discount Card Program.

Juvenile Detention Center - Established to track the revenues and expenses of the Juvenile Detention Center.

Medical Alert - Established to account for funds to purchase personal medical alert devices for senior citizens.

Air Pollution - Establish to fund air pollution monitoring.

Impaired Driving Enforcement – A grant to help combats DUI and seat belt law violations.

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.

HIDTA (High Intensity Drug Trafficking Area) 2004 – Established to account for a grant to compact drug trafficking in Cascade County.

Local Law Enforcement Block Grant – A grant for the purpose of paying overtime to law enforcement officers.

Crime Control - Juvenile - Established to account for state general fund dollars that are provided to help operate the Juvenile Detention Center.

Victim Witness Program - Established to account for state general fund dollars that help provide victim witness protection.

Crime Control – Public Defender – Established to account for grant for preparing a training program for youths in need of supervision.

Sheriff Traffic Safety – Established to account for grants for modernization of law enforcement equipment.

Boat Safety Enforcement - Established to provide for water safety.

Alliance for Youth – Established to account for grants received and passed through to a non-profit for the purpose of youth programs.

Law Enforcement Block Grant - Established to account for a grant that was awarded for the salaries and overtime of law enforcement.

Strengthening Accountability -

Commodities - To account for granted commodities received and distributed.

Rocky Mountain HIDTA- A grant to prevent drug trafficking.

LLEBG #6 – Established to account for a federal grant to pay for deputies' overtime.

NONMAJOR SPECIAL REVENUE FUNDS

- Homeland Security – Established for a federal grant purposed for homeland security.
- CDBG (Community Development Block Grant) Ag Park - A grant for installing City water line to the Ag Park.
- Sponsored CTEP Grants - A fund to account for Community Transportation Enhancement Program (CTEP) that the County sponsors for other governmental units.
- Environmental Assessment – Established to account for grant funds to fund a Community Environmental Health Needs Assessment.
- Safe Kids Safe Communities - A grant used to educate the public on the use of child car seats and the dangers of impaired driving.
- Subdivision Review – A grant to provide site evaluations and related services to subdivisions.
- Bioterrorism Grant - A grant to help combat and prevent bioterrorism.
- Weed & Seed - A grant to expand nursing home visitation services for “at risk” families.
- 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 federal grants awarded to fund tobacco prevention services.
- HAN/EDIP - To account for grant funds for Health Alert Network.
- Public Water Supply System – A grant to inspect and test small water systems to insure safety.
- Women, Infants & Children - Established to account for a grant to provide services for Women, Infant, and Children nutrition.
- 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.
- Suicide Prevention – A grant to help decrease the incidences of youth suicide in Cascade County.
- HIV Consortium - Established to account for the federal grant that was awarded to fund HIV consortia.
- Fetal Alcohol Syndrome - Accounts for a grant to fund education to high risk mothers-to-be who have a history of alcohol abuse.
- Immunization Project - Established to account for federal grants awarded to fund immunization projects.
- Tuberculosis Prevention - Established to account for federal grants awarded to fund tuberculosis prevention services.
- AIDS/HIV Testing - Established to account for federal grants 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.
- Ryan White / Yellowstone – To enroll HIV positive patients in the Early Intervention Program.
- Congregate Meals - Established to account for federal grants awarded to fund senior 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 a grant that funds 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 federal grants awarded to fund the Foster Grandparents Program.
- Elder Abuse - Provide public education on issues regarding prevention of elder abuse, neglect, and exploitation.
- 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, 2005**

	<u>Road</u>	<u>Poor</u>	<u>Bridge</u>	<u>Weed Control</u>	<u>Predatory Animal Control</u>	<u>State Fair</u>
ASSETS						
Cash and cash equivalents	\$ 572,842	\$ 291,655	\$ 627,326	\$ 261,940	\$ 3,569	\$ 14,079
Taxes and assessments receivable	506,486	74,708	189,211	78,244	1,294	63,998
Other receivables	1,759	-	1,926	-	-	43
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 1,081,087</u>	<u>\$ 366,363</u>	<u>\$ 818,463</u>	<u>\$ 340,184</u>	<u>\$ 4,863</u>	<u>\$ 78,120</u>
LIABILITIES						
Short-term payables	\$ 67,728	\$ 650	\$ 39,709	\$ 83,207	\$ 1,850	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>506,486</u>	<u>74,708</u>	<u>189,211</u>	<u>78,244</u>	<u>1,294</u>	<u>63,998</u>
Total Liabilities	574,214	75,358	228,920	161,451	3,144	63,998
FUND BALANCES						
Reserved	<u>506,873</u>	<u>291,005</u>	<u>589,543</u>	<u>178,733</u>	<u>1,719</u>	<u>14,122</u>
Total liabilities and fund balances	<u>\$ 1,081,087</u>	<u>\$ 366,363</u>	<u>\$ 818,463</u>	<u>\$ 340,184</u>	<u>\$ 4,863</u>	<u>\$ 78,120</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>District Court</u>	<u>Comprehensive Insurance</u>	<u>Mosquito Control</u>	<u>Parks</u>	<u>Library</u>	<u>Emergency Medical Services</u>
ASSETS						
Cash and cash equivalents	\$ 582,719	\$ 365,060	\$ 293,454	\$ 4,868	\$ 105,734	\$ 147,780
Taxes and assessments receivable	178,025	81,601	135,735	-	131,689	26,276
Other receivables	189,312	-	-	15	-	-
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 950,056</u>	<u>\$ 446,661</u>	<u>\$ 429,189</u>	<u>\$ 4,883</u>	<u>\$ 237,423</u>	<u>\$ 174,056</u>
LIABILITIES						
Short-term payables	\$ 64,285	\$ 10,000	\$ 67,471	\$ -	\$ 86,002	\$ 21,344
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>178,025</u>	<u>81,601</u>	<u>135,735</u>	<u>-</u>	<u>131,689</u>	<u>26,276</u>
Total Liabilities	242,310	91,601	203,206	-	217,691	47,620
FUND BALANCES						
Reserved	<u>707,746</u>	<u>355,060</u>	<u>225,983</u>	<u>4,883</u>	<u>19,732</u>	<u>126,436</u>
Total liabilities and fund balances	<u>\$ 950,056</u>	<u>\$ 446,661</u>	<u>\$ 429,189</u>	<u>\$ 4,883</u>	<u>\$ 237,423</u>	<u>\$ 174,056</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Four Seasons Arena</u>	<u>Planning Board</u>	<u>Health</u>	<u>Mental Health</u>	<u>Senior Citizens</u>	<u>Medicaid Waiver</u>
ASSETS						
Cash and cash equivalents	\$ 15,533	\$ 36,105	\$ 600,371	\$ 54,496	\$ 32,512	\$ 2,695
Taxes and assessments receivable	70,095	80,042	114,113	22,233	40,029	-
Other receivables	48	-	3,191	-	-	8,460
Prepaid items	<u>-</u>	<u>-</u>	<u>7,404</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 85,676</u>	<u>\$ 116,147</u>	<u>\$ 725,079</u>	<u>\$ 76,729</u>	<u>\$ 72,541</u>	<u>\$ 11,155</u>
LIABILITIES						
Short-term payables	\$ -	\$ 4,397	\$ 60,417	\$ -	\$ 6,483	\$ 10,697
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>70,095</u>	<u>80,042</u>	<u>114,113</u>	<u>22,233</u>	<u>40,029</u>	<u>-</u>
Total Liabilities	70,095	84,439	174,530	22,233	46,512	10,697
FUND BALANCES						
Reserved	<u>15,581</u>	<u>31,708</u>	<u>550,549</u>	<u>54,496</u>	<u>26,029</u>	<u>458</u>
Total liabilities and fund balances	<u>\$ 85,676</u>	<u>\$ 116,147</u>	<u>\$ 725,079</u>	<u>\$ 76,729</u>	<u>\$ 72,541</u>	<u>\$ 11,155</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>County Extension Services</u>	<u>Special Transportation</u>	<u>Rural Fire</u>	<u>Medical Service</u>	<u>Museums</u>	<u>Employee Retirement</u>
ASSETS						
Cash and cash equivalents	\$ 91,282	\$ 12,290	\$ 55,097	\$ 44,190	\$ 55,347	\$ 153,514
Taxes and assessments receivable	64,129	33,049	4,156	39,190	71,421	90,888
Other receivables	-	-	-	665	-	-
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 155,411</u>	<u>\$ 45,339</u>	<u>\$ 59,253</u>	<u>\$ 84,045</u>	<u>\$ 126,768</u>	<u>\$ 244,402</u>
LIABILITIES						
Short-term payables	\$ 12,663	\$ 1,097	\$ 11,957	\$ 1,454	\$ -	\$ 12,928
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>64,129</u>	<u>33,049</u>	<u>4,156</u>	<u>39,190</u>	<u>71,421</u>	<u>90,888</u>
Total Liabilities	76,792	34,146	16,113	40,644	71,421	103,816
FUND BALANCES						
Reserved	<u>78,619</u>	<u>11,193</u>	<u>43,140</u>	<u>43,401</u>	<u>55,347</u>	<u>140,586</u>
Total liabilities and fund balances	<u>\$ 155,411</u>	<u>\$ 45,339</u>	<u>\$ 59,253</u>	<u>\$ 84,045</u>	<u>\$ 126,768</u>	<u>\$ 244,402</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Group Insurance</u>	<u>Group Insurance Dividend</u>	<u>Permissive Medical Levy</u>	<u>Drug Forfeiture</u>	<u>Federal Equitable Share</u>	<u>CDBG Revolving Loan</u>
ASSETS						
Cash and cash equivalents	\$ 284,663	\$ 1,733	\$ 50,678	\$ 91,243	\$ 83,931	\$ 39,544
Taxes and assessments receivable	149,072	-	179,885	-	-	-
Other receivables	-	-	-	-	258	100,624
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 433,735</u>	<u>\$ 1,733</u>	<u>\$ 230,563</u>	<u>\$ 91,243</u>	<u>\$ 84,189</u>	<u>\$ 140,168</u>
LIABILITIES						
Short-term payables	\$ 10,261	\$ -	\$ 50,678	\$ 532	\$ 458	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>149,072</u>	<u>-</u>	<u>179,885</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	159,333	-	230,563	532	458	-
FUND BALANCES						
Reserved	<u>274,402</u>	<u>1,733</u>	<u>-</u>	<u>90,711</u>	<u>83,731</u>	<u>140,168</u>
Total liabilities and fund balances	<u>\$ 433,735</u>	<u>\$ 1,733</u>	<u>\$ 230,563</u>	<u>\$ 91,243</u>	<u>\$ 84,189</u>	<u>\$ 140,168</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Records Preservation</u>	<u>D.A.R.E.</u>	<u>Jail Improvement & Education</u>	<u>#6 Light Maintenance District</u>	<u>#13 Light Maintenance District</u>	<u>#17 Light Maintenance District</u>
ASSETS						
Cash and cash equivalents	\$ 122,771	\$ 4,690	\$ 19,867	\$ 276	\$ 154	\$ 2,542
Taxes and assessments receivable	-	-	-	-	-	212
Other receivables	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 122,771</u>	<u>\$ 4,690</u>	<u>\$ 19,867</u>	<u>\$ 276</u>	<u>\$ 154</u>	<u>\$ 2,754</u>
LIABILITIES						
Short-term payables	\$ 6,250	\$ -	\$ 131	\$ 36	\$ 27	\$ 332
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	212
Total Liabilities	6,250	-	131	36	27	544
FUND BALANCES						
Reserved	<u>116,521</u>	<u>4,690</u>	<u>19,736</u>	<u>240</u>	<u>127</u>	<u>2,210</u>
Total liabilities and fund balances	<u>\$ 122,771</u>	<u>\$ 4,690</u>	<u>\$ 19,867</u>	<u>\$ 276</u>	<u>\$ 154</u>	<u>\$ 2,754</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>#21 Light Maintenance District</u>	<u>#23 Light Maintenance District</u>	<u>Gibson Flat O & M</u>	<u>Park Garden O & M</u>	<u>Alcohol Rehabilitation</u>	<u>Alcohol Traffic Safety</u>
ASSETS						
Cash and cash equivalents	\$ 493	\$ 10,548	\$ 33,986	\$ 4,939	\$ 42,163	\$ 11,136
Taxes and assessments receivable	269	821	419	77	-	-
Other receivables	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 762</u>	<u>\$ 11,369</u>	<u>\$ 34,405</u>	<u>\$ 5,016</u>	<u>\$ 42,163</u>	<u>\$ 11,136</u>
LIABILITIES						
Short-term payables	\$ 36	\$ 1,158	\$ -	\$ -	\$ 42,163	\$ 2,837
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>269</u>	<u>821</u>	<u>419</u>	<u>77</u>	<u>-</u>	<u>-</u>
Total Liabilities	305	1,979	419	77	42,163	2,837
FUND BALANCES						
Reserved	<u>457</u>	<u>9,390</u>	<u>33,986</u>	<u>4,939</u>	<u>-</u>	<u>8,299</u>
Total liabilities and fund balances	<u>\$ 762</u>	<u>\$ 11,369</u>	<u>\$ 34,405</u>	<u>\$ 5,016</u>	<u>\$ 42,163</u>	<u>\$ 11,136</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Weed Trust</u>	<u>Juvenile Detention Center</u>	<u>Medical Alert</u>	<u>Air Pollution</u>
ASSETS						
Cash and cash equivalents	\$ 113,884	\$ 588	\$ 44	\$ 186,505	\$ 773	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	50,532	1,063	954
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 113,884</u>	<u>\$ 588</u>	<u>\$ 44</u>	<u>\$ 237,037</u>	<u>\$ 1,836</u>	<u>\$ 954</u>
LIABILITIES						
Short-term payables	\$ -	\$ 588	\$ -	\$ 76,258	\$ 1,832	\$ -
Due to other funds	-	-	44	-	-	954
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	588	44	76,258	1,832	954
FUND BALANCES						
Reserved	<u>113,884</u>	<u>-</u>	<u>-</u>	<u>160,779</u>	<u>4</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 113,884</u>	<u>\$ 588</u>	<u>\$ 44</u>	<u>\$ 237,037</u>	<u>\$ 1,836</u>	<u>\$ 954</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	Impaired Driving Enforcement	Parenting Wisely	Juvenile Holdover	Electronic Monitoring	Local Law Enforcement Block Grant	Crime Control - Juvenile
ASSETS						
Cash and cash equivalents	\$ 701	\$ -	\$ 1	\$ -	\$ 17,168	\$ 25,280
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	701	2,459	-	5,247	53	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 1,402</u>	<u>\$ 2,459</u>	<u>\$ 1</u>	<u>\$ 5,247</u>	<u>\$ 17,221</u>	<u>\$ 25,280</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,966
Due to other funds	1,402	2,459	-	5,247	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	1,402	2,459	-	5,247	-	1,966
FUND BALANCES						
Reserved	-	-	1	-	17,221	23,314
Total liabilities and fund balances	<u>\$ 1,402</u>	<u>\$ 2,459</u>	<u>\$ 1</u>	<u>\$ 5,247</u>	<u>\$ 17,221</u>	<u>\$ 25,280</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	Victim Witness Program	Crime Control - Public Defender	Boat Safety Enforcement	Commodities	Rocky Mountain HIDTA	LLEBG #6
ASSETS						
Cash and cash equivalents	\$ 6,442	\$ 15,896	\$ 7,801	\$ 4,634	\$ -	\$ 35,331
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	960	-	36,090	108
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 6,442</u>	<u>\$ 15,896</u>	<u>\$ 8,761</u>	<u>\$ 4,634</u>	<u>\$ 36,090</u>	<u>\$ 35,439</u>
LIABILITIES						
Short-term payables	\$ -	\$ 2,964	\$ 378	\$ 622	\$ 6,308	\$ 12,462
Due to other funds	-	-	-	-	29,782	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	2,964	378	622	36,090	12,462
FUND BALANCES						
Reserved	6,442	12,932	8,383	4,012	-	22,977
Total liabilities and fund balances	<u>\$ 6,442</u>	<u>\$ 15,896</u>	<u>\$ 8,761</u>	<u>\$ 4,634</u>	<u>\$ 36,090</u>	<u>\$ 35,439</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Homeland Security</u>	<u>CDBG Ag Park</u>	<u>Sponsored CTEP Grants</u>	<u>Safe Kids Safe Community</u>	<u>Subdivision Review</u>	<u>Bioterrorism Grant</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 3,781	\$ 6,853	\$ -	\$ 125,957
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	3,165	8,969	-	5,540	10,061	10,014
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 3,165</u>	<u>\$ 8,969</u>	<u>\$ 3,781</u>	<u>\$ 12,393</u>	<u>\$ 10,061</u>	<u>\$ 135,971</u>
LIABILITIES						
Short-term payables	\$ 220	\$ -	\$ -	\$ 222	\$ -	\$ 1,679
Due to other funds	2,945	8,969	-	-	2,730	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	3,165	8,969	-	222	2,730	1,679
FUND BALANCES						
Reserved	<u>-</u>	<u>-</u>	<u>3,781</u>	<u>12,171</u>	<u>7,331</u>	<u>134,292</u>
Total liabilities and fund balances	<u>\$ 3,165</u>	<u>\$ 8,969</u>	<u>\$ 3,781</u>	<u>\$ 12,393</u>	<u>\$ 10,061</u>	<u>\$ 135,971</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	Drug Free Community Grant	Cancer	Tobacco	HAN/EPID	Public Water Supply System	Women, Infants, & Children
ASSETS						
Cash and cash equivalents	\$ -	\$ 21,553	\$ 10,763	\$ 7,357	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	9,550	22,300	11,033	-	2,980	30,194
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 9,550</u>	<u>\$ 43,853</u>	<u>\$ 21,796</u>	<u>\$ 7,357</u>	<u>\$ 2,980</u>	<u>\$ 30,194</u>
LIABILITIES						
Short-term payables	\$ -	\$ 1,537	\$ 239	\$ 7,357	\$ -	\$ 8,827
Due to other funds	9,550	-	-	-	2,980	21,367
Deferred revenue	-	-	-	-	-	-
Total Liabilities	9,550	1,537	239	7,357	2,980	30,194
FUND BALANCES						
Reserved	-	42,316	21,557	-	-	-
Total liabilities and fund balances	<u>\$ 9,550</u>	<u>\$ 43,853</u>	<u>\$ 21,796</u>	<u>\$ 7,357</u>	<u>\$ 2,980</u>	<u>\$ 30,194</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>Abstinence Contract</u>	<u>Maternal & Child Health</u>	<u>HIV Consortium</u>	<u>Fetal Alcohol Syndrome</u>	<u>Immunization Project</u>	<u>Tuberculosis Prevention</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 2,252	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	245	5,888	4,986	16,352	13,463	2,299
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 245</u>	<u>\$ 5,888</u>	<u>\$ 7,238</u>	<u>\$ 16,352</u>	<u>\$ 13,463</u>	<u>\$ 2,299</u>
LIABILITIES						
Short-term payables	\$ -	\$ 1,150	\$ 92	\$ 857	\$ -	\$ -
Due to other funds	245	4,738	-	15,495	13,463	2,299
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	245	5,888	92	16,352	13,463	2,299
FUND BALANCES						
Reserved	<u>-</u>	<u>-</u>	<u>7,146</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 245</u>	<u>\$ 5,888</u>	<u>\$ 7,238</u>	<u>\$ 16,352</u>	<u>\$ 13,463</u>	<u>\$ 2,299</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>AIDS / HIV Testing</u>	<u>Direct Services Aging</u>	<u>Contracted Services Aging</u>	<u>Ryan White / Yellowstone</u>	<u>Congregate Meals</u>	<u>EASI - Aging</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ 28,050	\$ 966	\$ -	\$ 1,938	\$ 1
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	2,740	-	-	4,795	14,202	-
Prepaid items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,740</u>	<u>\$ 28,050</u>	<u>\$ 966</u>	<u>\$ 4,795</u>	<u>\$ 16,140</u>	<u>\$ 1</u>
LIABILITIES						
Short-term payables	\$ 72	\$ 26,340	\$ 645	\$ -	\$ 15,590	\$ -
Due to other funds	1,813	-	-	4,347	-	1
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	1,885	26,340	645	4,347	15,590	1
FUND BALANCES						
Reserved	<u>855</u>	<u>1,710</u>	<u>321</u>	<u>448</u>	<u>550</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,740</u>	<u>\$ 28,050</u>	<u>\$ 966</u>	<u>\$ 4,795</u>	<u>\$ 16,140</u>	<u>\$ 1</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2005

	<u>RSVP</u>	<u>Administrative Aging</u>	<u>Foster Grandparents</u>	<u>Elder Abuse</u>	<u>Community Health Clinic</u>	<u>Totals</u>
ASSETS						
Cash and cash equivalents	\$ 41,522	\$ 1,034	\$ 36,666	\$ 1,339	\$ 262,867	\$ 6,197,762
Taxes and assessments receivable	-	-	-	-	-	2,427,367
Other receivables	-	-	-	-	142,573	725,817
Prepaid items	-	-	-	-	3,833	11,237
Total assets	<u>\$ 41,522</u>	<u>\$ 1,034</u>	<u>\$ 36,666</u>	<u>\$ 1,339</u>	<u>\$ 409,273</u>	<u>\$ 9,362,183</u>
LIABILITIES						
Short-term payables	\$ 24,011	\$ 838	\$ 26,509	\$ -	\$ 66,076	\$ 964,877
Due to other funds	-	-	-	-	-	130,830
Deferred revenue	-	-	-	-	-	2,427,367
Total Liabilities	24,011	838	26,509	-	66,076	3,523,074
FUND BALANCES						
Reserved	17,511	196	10,157	1,339	343,197	5,839,109
Total liabilities and fund balances	<u>\$ 41,522</u>	<u>\$ 1,034</u>	<u>\$ 36,666</u>	<u>\$ 1,339</u>	<u>\$ 409,273</u>	<u>\$ 9,362,183</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Road	Poor	Bridge	Weed Control	Preditory Animal Control
REVENUES					
Taxes and special assessments	\$ 997,334	\$ 53,469	\$ 680,848	\$ 243,277	\$ 4,130
Licenses and permits	4,104	-	-	-	-
Intergovernmental	57,253	9	6,327	2,061	-
Charges for services	1,025	-	-	122,526	-
Fines and forfeitures	-	-	-	-	-
Investment income	11,955	-	9,617	-	-
Miscellaneous	17,588	-	-	4,826	-
Total Revenues	<u>1,089,259</u>	<u>53,478</u>	<u>696,792</u>	<u>372,690</u>	<u>4,130</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	902,647	-	399,083	281,616	-
Supplies/services/materials, etc.	570,687	-	159,564	128,540	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	3,700
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	24,456	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	35,000	-	-	15,000	-
Debt Service:					
Principal	138,270	-	-	-	-
Interest	37,041	-	-	-	-
Total Expenditures	<u>1,683,645</u>	<u>24,456</u>	<u>558,647</u>	<u>425,156</u>	<u>3,700</u>
Excess of revenues over (under) expenditures	<u>(594,386)</u>	<u>29,022</u>	<u>138,145</u>	<u>(52,466)</u>	<u>430</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	238,015	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>238,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(356,371)</u>	<u>29,022</u>	<u>138,145</u>	<u>(52,466)</u>	<u>430</u>
Fund Balance, beginning of year	863,244	261,983	451,398	231,199	1,289
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	863,244	261,983	451,398	231,199	1,289
Fund Balance, end of year	<u>\$ 506,873</u>	<u>\$ 291,005</u>	<u>\$ 589,543</u>	<u>\$ 178,733</u>	<u>\$ 1,719</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	State Fair	District Court	Comprehensive Insurance	Mosquito Control	Parks
REVENUES					
Taxes and special assessments	\$ 217,026	\$ 479,101	\$ 305,301	\$ 477,240	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	1,990	734,426	2,825	4,418	-
Charges for services	-	36,617	-	-	-
Fines and forfeitures	-	2,118	-	-	-
Investment income	672	10,029	-	-	119
Miscellaneous	-	-	-	1,000	1,067
Total Revenues	<u>219,688</u>	<u>1,262,291</u>	<u>308,126</u>	<u>482,658</u>	<u>1,186</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	818,682	-	-	-
Supplies/services/materials, etc.	-	365,641	-	-	-
Public Safety:					
Personal services	-	46,921	-	-	-
Supplies/services/materials, etc.	-	908	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	286,222	-
Supplies/services/materials, etc.	-	-	-	169,786	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	228	-	-	-	7,665
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	241,024	-	-
Capital Expenditures	-	8,053	-	22,834	-
Debt Service:					
Principal	-	1,370	-	-	-
Interest	-	219	-	-	-
Total Expenditures	<u>228</u>	<u>1,241,794</u>	<u>241,024</u>	<u>478,842</u>	<u>7,665</u>
Excess of revenues over (under) expenditures	<u>219,460</u>	<u>20,497</u>	<u>67,102</u>	<u>3,816</u>	<u>(6,479)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	5,005
Transfers out	(227,958)	-	-	(8,319)	-
Total other financing sources (uses)	<u>(227,958)</u>	<u>-</u>	<u>-</u>	<u>(8,319)</u>	<u>5,005</u>
Net Change in Fund Balance	<u>(8,498)</u>	<u>20,497</u>	<u>67,102</u>	<u>(4,503)</u>	<u>(1,474)</u>
Fund Balance, beginning of year	22,620	687,249	287,958	230,486	6,357
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	22,620	687,249	287,958	230,486	6,357
Fund Balance, end of year	<u>\$ 14,122</u>	<u>\$ 707,746</u>	<u>\$ 355,060</u>	<u>\$ 225,983</u>	<u>\$ 4,883</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Library	Emergency Medical Services	Four Seasons Arena	Planning Board	Health
REVENUES					
Taxes and special assessments	\$ 194,412	\$ 88,709	\$ 238,214	\$ 125,592	\$ 157,387
Licenses and permits	-	-	-	2,843	75,121
Intergovernmental	1,553	817	2,183	558	256,610
Charges for services	-	-	-	6,931	212,063
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	736	-	-
Miscellaneous	-	-	-	-	99,734
Total Revenues	<u>195,965</u>	<u>89,526</u>	<u>241,133</u>	<u>135,924</u>	<u>800,915</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	40,382	-	-	-
Supplies/services/materials, etc.	-	49,697	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	397,415
Supplies/services/materials, etc.	-	-	-	-	267,011
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	28,840	-	-	-	-
Supplies/services/materials, etc.	196,262	-	248	-	-
Housing and Community Development:					
Personal services	-	-	-	81,445	-
Supplies/services/materials, etc.	-	-	-	55,514	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	35,496
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>225,102</u>	<u>90,079</u>	<u>248</u>	<u>136,959</u>	<u>699,922</u>
Excess of revenues over (under) expenditures	<u>(29,137)</u>	<u>(553)</u>	<u>240,885</u>	<u>(1,035)</u>	<u>100,993</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	5,000	-
Transfers out	-	-	(250,052)	-	(81,516)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(250,052)</u>	<u>5,000</u>	<u>(81,516)</u>
Net Change in Fund Balance	<u>(29,137)</u>	<u>(553)</u>	<u>(9,167)</u>	<u>3,965</u>	<u>19,477</u>
Fund Balance, beginning of year	48,869	126,989	24,748	27,743	531,072
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	48,869	126,989	24,748	27,743	531,072
Fund Balance, end of year	<u>\$ 19,732</u>	<u>\$ 126,436</u>	<u>\$ 15,581</u>	<u>\$ 31,708</u>	<u>\$ 550,549</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Mental Health	Senior Citizens	Medicaid Waiver	County Extension Services	Special Transportation
REVENUES					
Taxes and special assessments	\$ 67,996	\$ 135,710	\$ -	\$ 218,808	\$ 112,408
Licenses and permits	-	-	-	-	-
Intergovernmental	593	1,243	81,209	2,010	1,031
Charges for services	-	-	-	513	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	14,534	-	10,309
Total Revenues	<u>68,589</u>	<u>136,953</u>	<u>95,743</u>	<u>221,331</u>	<u>123,748</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	79,487	-	-	-	-
Social and Economic Services:					
Personal services	-	-	82,873	152,283	85,668
Supplies/services/materials, etc.	-	-	14,633	69,700	20,318
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	9,932	-	-	15,000
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>79,487</u>	<u>9,932</u>	<u>97,506</u>	<u>221,983</u>	<u>120,986</u>
Excess of revenues over (under) expenditures	<u>(10,898)</u>	<u>127,021</u>	<u>(1,763)</u>	<u>(652)</u>	<u>2,762</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(124,453)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(124,453)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(10,898)</u>	<u>2,568</u>	<u>(1,763)</u>	<u>(652)</u>	<u>2,762</u>
Fund Balance, beginning of year	65,394	23,461	2,221	79,271	8,431
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	65,394	23,461	2,221	79,271	8,431
Fund Balance, end of year	<u>\$ 54,496</u>	<u>\$ 26,029</u>	<u>\$ 458</u>	<u>\$ 78,619</u>	<u>\$ 11,193</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Rural Fire	Medical Service	Museums	Employee Retirement	Group Insurance
REVENUES					
Taxes and special assessments	\$ 11,889	\$ 122,086	\$ 226,844	\$ 301,693	\$ 404,106
Licenses and permits	-	-	-	-	-
Intergovernmental	92	1,092	2,041	2,765	3,693
Charges for services	292	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	43,092
Total Revenues	<u>12,273</u>	<u>123,178</u>	<u>228,885</u>	<u>304,458</u>	<u>450,891</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	259,782	276,955
Supplies/services/materials, etc.	-	-	-	292	1,244
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	5,227	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	122,360	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	223,239	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	3,357	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>8,584</u>	<u>122,360</u>	<u>223,239</u>	<u>260,074</u>	<u>278,199</u>
Excess of revenues over (under) expenditures	<u>3,689</u>	<u>818</u>	<u>5,646</u>	<u>44,384</u>	<u>172,692</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(190,678)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,678)</u>
Net Change in Fund Balance	<u>3,689</u>	<u>818</u>	<u>5,646</u>	<u>44,384</u>	<u>(17,986)</u>
Fund Balance, beginning of year	39,451	42,583	49,701	96,202	292,388
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>39,451</u>	<u>42,583</u>	<u>49,701</u>	<u>96,202</u>	<u>292,388</u>
Fund Balance, end of year	<u>\$ 43,140</u>	<u>\$ 43,401</u>	<u>\$ 55,347</u>	<u>\$ 140,586</u>	<u>\$ 274,402</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Group Insurance Dividend	Permissive Medical Levy	Drug Forfeiture	Federal Equitable Share	CDBG Revolving Loan
REVENUES					
Taxes and special assessments	\$ -	\$ 1,100,885	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	11,224	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	2,450	-	-
Investment income	-	-	-	1,858	4,361
Miscellaneous	-	-	1,284	-	-
Total Revenues	<u>-</u>	<u>1,112,109</u>	<u>3,734</u>	<u>1,858</u>	<u>4,361</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	15,185	1,241,194	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	21,796	24,126	-
Supplies/services/materials, etc.	-	-	13,617	82	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	5,088
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	20,400	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>15,185</u>	<u>1,241,194</u>	<u>55,813</u>	<u>24,208</u>	<u>5,088</u>
Excess of revenues over (under) expenditures	<u>(15,185)</u>	<u>(129,085)</u>	<u>(52,079)</u>	<u>(22,350)</u>	<u>(727)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	170,678	-	-	-
Transfers out	(80,000)	-	-	-	-
Total other financing sources (uses)	<u>(80,000)</u>	<u>170,678</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(95,185)</u>	<u>41,593</u>	<u>(52,079)</u>	<u>(22,350)</u>	<u>(727)</u>
Fund Balance, beginning of year	96,918	(41,593)	117,159	106,081	140,895
Prior period adjustment	-	-	25,631	-	-
Fund Balance, beginning of year, restated	<u>96,918</u>	<u>(41,593)</u>	<u>142,790</u>	<u>106,081</u>	<u>140,895</u>
Fund Balance, end of year	<u>\$ 1,733</u>	<u>\$ -</u>	<u>\$ 90,711</u>	<u>\$ 83,731</u>	<u>\$ 140,168</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Records Preservation	D.A.R.E.	Jail Improvement and Education	#6 Light Maintenance District	#13 Light Maintenance District
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ 403	\$ 282
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	89,541	-	12,650	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>89,541</u>	<u>-</u>	<u>12,650</u>	<u>403</u>	<u>282</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	38,839	-	-	-	-
Supplies/services/materials, etc.	39,769	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	73	12,217	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	423	315
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>78,608</u>	<u>73</u>	<u>12,217</u>	<u>423</u>	<u>315</u>
Excess of revenues over (under) expenditures	<u>10,933</u>	<u>(73)</u>	<u>433</u>	<u>(20)</u>	<u>(33)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>10,933</u>	<u>(73)</u>	<u>433</u>	<u>(20)</u>	<u>(33)</u>
Fund Balance, beginning of year	105,588	4,763	19,303	260	160
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>105,588</u>	<u>4,763</u>	<u>19,303</u>	<u>260</u>	<u>160</u>
Fund Balance, end of year	<u>\$ 116,521</u>	<u>\$ 4,690</u>	<u>\$ 19,736</u>	<u>\$ 240</u>	<u>\$ 127</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flat O & M	Park Garden O & M
REVENUES					
Taxes and special assessments	\$ 4,191	\$ 710	\$ 16,489	\$ 2,525	\$ 1,394
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>4,191</u>	<u>710</u>	<u>16,489</u>	<u>2,525</u>	<u>1,394</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	3,940	423	13,750	12,400	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>3,940</u>	<u>423</u>	<u>13,750</u>	<u>12,400</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>251</u>	<u>287</u>	<u>2,739</u>	<u>(9,875)</u>	<u>1,394</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>251</u>	<u>287</u>	<u>2,739</u>	<u>(9,875)</u>	<u>1,394</u>
Fund Balance, beginning of year	1,959	170	6,651	43,861	3,545
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>1,959</u>	<u>170</u>	<u>6,651</u>	<u>43,861</u>	<u>3,545</u>
Fund Balance, end of year	<u>\$ 2,210</u>	<u>\$ 457</u>	<u>\$ 9,390</u>	<u>\$ 33,986</u>	<u>\$ 4,939</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Alcohol Rehabilitation	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal	Weed Trust
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	120,652	26,925	217,025	102,428	20,783
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>120,652</u>	<u>26,925</u>	<u>217,025</u>	<u>102,428</u>	<u>20,783</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	11,994	-
Supplies/services/materials, etc.	-	-	215,804	35,306	14,283
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	120,652	24,917	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	6,500
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>120,652</u>	<u>24,917</u>	<u>215,804</u>	<u>47,300</u>	<u>20,783</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>2,008</u>	<u>1,221</u>	<u>55,128</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(45,000)	(55,128)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>(55,128)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>2,008</u>	<u>(43,779)</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	-	6,291	157,663	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	6,291	157,663	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 8,299</u>	<u>\$ 113,884</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Medicare Drug Card Program	Juvenile Detention Center	Medical Alert	Air Pollution	Impaired Driving Enforcement
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	5,000	-	5,699	27,016	2,799
Charges for services	-	489,046	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	10,149	11,182	-	-
Total Revenues	<u>5,000</u>	<u>499,195</u>	<u>16,881</u>	<u>27,016</u>	<u>2,799</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	721,135	-	-	-
Supplies/services/materials, etc.	-	252,368	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	4,736	-	-	-	2,799
Supplies/services/materials, etc.	264	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	16,882	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	35,467	-
Supplies/services/materials, etc.	-	-	-	5,057	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	193	-	-	-
Total Expenditures	<u>5,000</u>	<u>973,696</u>	<u>16,882</u>	<u>40,524</u>	<u>2,799</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(474,501)</u>	<u>(1)</u>	<u>(13,508)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	500,000	-	13,508	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>13,508</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>25,499</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	-	135,280	5	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	135,280	5	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 160,779</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Parenting Wisely	Juevenile Holdover	Electronic Monitoring	HIDTA 2004	Local Law Enforcement Block Grant
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	6,052	-	12,329	61,447	15,451
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	53
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6,052</u>	<u>-</u>	<u>12,329</u>	<u>61,447</u>	<u>15,504</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	7,118	16,449	-
Supplies/services/materials, etc.	6,052	-	5,211	44,998	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>6,052</u>	<u>-</u>	<u>12,329</u>	<u>61,447</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,504</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	1,717
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,717</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,221</u>
Fund Balance, beginning of year	-	1	-	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	1	-	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,221</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Crime Control - Juvenile	Victim Witness Program	Crime Control - Public Defender	Sheriff Traffic Safety	Boat Safety Enforcement
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	217,449	-	95,107	(5,826)	9,600
Charges for services	-	-	-	-	-
Fines and forfeitures	-	18,442	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>217,449</u>	<u>18,442</u>	<u>95,107</u>	<u>(5,826)</u>	<u>9,600</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	76,669	-	-
Supplies/services/materials, etc.	-	-	5,506	-	-
Public Safety:					
Personal services	-	-	-	-	1,210
Supplies/services/materials, etc.	217,449	15,351	-	7,905	8
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>217,449</u>	<u>15,351</u>	<u>82,175</u>	<u>7,905</u>	<u>1,218</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>3,091</u>	<u>12,932</u>	<u>(13,731)</u>	<u>8,382</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	<u>-</u>	<u>3,091</u>	<u>12,932</u>	<u>(13,731)</u>	<u>8,382</u>
Fund Balance, beginning of year	23,314	3,351	-	13,731	1
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	23,314	3,351	-	13,731	1
Fund Balance, end of year	<u>\$ 23,314</u>	<u>\$ 6,442</u>	<u>\$ 12,932</u>	<u>\$ -</u>	<u>\$ 8,383</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Alliance for Youth	Law Enforcement Block Grant	Strengthening Accountability	Commodities	Rocky Mountain HIDTA
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	85,500	-	25,000	29,169	36,090
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>85,500</u>	<u>-</u>	<u>25,000</u>	<u>29,169</u>	<u>36,090</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	839	-	-	16,166
Supplies/services/materials, etc.	85,500	-	25,000	-	17,231
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	12,891	-
Supplies/services/materials, etc.	-	-	-	15,846	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	2,189
Interest	-	-	-	-	504
Total Expenditures	<u>85,500</u>	<u>839</u>	<u>25,000</u>	<u>28,737</u>	<u>36,090</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(839)</u>	<u>-</u>	<u>432</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(839)</u>	<u>-</u>	<u>432</u>	<u>-</u>
Fund Balance, beginning of year	-	839	-	3,580	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	839	-	3,580	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,012</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	LLEBG #6	Homeland Security	CDBG Ag Park	Sponsored CTEP Grants	Environmental Assessment
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	598,172	506,308	5,746	5,388
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	667	41	-	-	-
Miscellaneous	-	-	-	4,671	-
Total Revenues	<u>667</u>	<u>598,213</u>	<u>506,308</u>	<u>10,417</u>	<u>5,388</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	6,636	-
Public Safety:					
Personal services	6,245	-	-	-	-
Supplies/services/materials, etc.	-	598,213	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	498,808	-	-
Public Health:					
Personal services	-	-	-	-	387
Supplies/services/materials, etc.	-	-	-	-	5,001
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	7,500	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Capital Expenditures	12,462	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>18,707</u>	<u>598,213</u>	<u>506,308</u>	<u>6,636</u>	<u>5,388</u>
Excess of revenues over (under) expenditures	<u>(18,040)</u>	<u>-</u>	<u>-</u>	<u>3,781</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(18,040)</u>	<u>-</u>	<u>-</u>	<u>3,781</u>	<u>-</u>
Fund Balance, beginning of year	41,017	-	-	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	41,017	-	-	-	-
Fund Balance, end of year	<u>\$ 22,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,781</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Safe Kids Safe Communities	Subdivision Review	Bioterrorism Grant	Weed & Seed	Drug Free Community Grant
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	17,331	-	-	-
Intergovernmental	22,879	-	174,129	267	12,563
Charges for services	1,747	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	17,999	-	-	-	-
Total Revenues	<u>42,625</u>	<u>17,331</u>	<u>174,129</u>	<u>267</u>	<u>12,563</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	21,805	9,817	108,688	261	8,016
Supplies/services/materials, etc.	11,099	183	27,804	6	4,547
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	39,328	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>32,904</u>	<u>10,000</u>	<u>175,820</u>	<u>267</u>	<u>12,563</u>
Excess of revenues over (under) expenditures	<u>9,721</u>	<u>7,331</u>	<u>(1,691)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>9,721</u>	<u>7,331</u>	<u>(1,691)</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	2,450	-	135,983	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	2,450	-	135,983	-	-
Fund Balance, end of year	<u>\$ 12,171</u>	<u>\$ 7,331</u>	<u>\$ 134,292</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Cancer	Tobacco	HAN/EPID	Public Water Supply System	Women Infants & Children
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	73,155	55,185	-	2,980	278,058
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>73,155</u>	<u>55,185</u>	<u>-</u>	<u>2,980</u>	<u>278,058</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	61,786	48,021	-	2,846	247,525
Supplies/services/materials, etc.	9,522	7,819	7,357	134	30,533
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>71,308</u>	<u>55,840</u>	<u>7,357</u>	<u>2,980</u>	<u>278,058</u>
Excess of revenues over (under) expenditures	<u>1,847</u>	<u>(655)</u>	<u>(7,357)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1,847</u>	<u>(655)</u>	<u>(7,357)</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	40,469	22,212	7,357	-	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	40,469	22,212	7,357	-	-
Fund Balance, end of year	<u>\$ 42,316</u>	<u>\$ 21,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	<u>Abstinence Contract</u>	<u>Maternal & Child Health</u>	<u>Suicide Prevention</u>	<u>HIV Consortium</u>	<u>Fetal Alcohol Syndrome</u>
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	11,016	180,335	(261)	26,594	23,073
Charges for services	-	28,453	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>11,016</u>	<u>208,788</u>	<u>(261)</u>	<u>26,594</u>	<u>23,073</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	4,387	256,784	1,384	17,075	11,902
Supplies/services/materials, etc.	6,629	37,053	8,355	14,279	11,171
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>11,016</u>	<u>293,837</u>	<u>9,739</u>	<u>31,354</u>	<u>23,073</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(85,049)</u>	<u>(10,000)</u>	<u>(4,760)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	72,508	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>72,508</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(12,541)</u>	<u>(10,000)</u>	<u>(4,760)</u>	<u>-</u>
Fund Balance, beginning of year	-	12,541	10,000	11,906	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	12,541	10,000	11,906	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,146</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	21,160	12,375	38,311	181,292	120,002
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	610	-	-	17,409	-
Total Revenues	<u>21,770</u>	<u>12,375</u>	<u>38,311</u>	<u>198,701</u>	<u>120,002</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	23,099	11,554	31,114	-	-
Supplies/services/materials, etc.	374	821	9,046	-	-
Social and Economic Services:					
Personal services	-	-	-	194,446	33,540
Supplies/services/materials, etc.	-	-	-	30,364	90,641
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	10,000	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>23,473</u>	<u>12,375</u>	<u>40,160</u>	<u>234,810</u>	<u>124,181</u>
Excess of revenues over (under) expenditures	<u>(1,703)</u>	<u>-</u>	<u>(1,849)</u>	<u>(36,109)</u>	<u>(4,179)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	37,000	4,500
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,000</u>	<u>4,500</u>
Net Change in Fund Balance	<u>(1,703)</u>	<u>-</u>	<u>(1,849)</u>	<u>891</u>	<u>321</u>
Fund Balance, beginning of year	1,703	-	2,704	819	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	1,703	-	2,704	819	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 1,710</u>	<u>\$ 321</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Ryan White / Yellowstone	Congregate Meals	EASI Aging	RSVP	Administrative Aging
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	257,652	-	98,314	39,365
Charges for services	15,821	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	171,373	-	27,949	-
Total Revenues	<u>15,821</u>	<u>429,025</u>	<u>-</u>	<u>126,263</u>	<u>39,365</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	14,052	-	-	-	-
Supplies/services/materials, etc.	1,769	-	-	-	-
Social and Economic Services:					
Personal services	-	280,474	-	86,286	42,315
Supplies/services/materials, etc.	-	186,084	15	46,625	21,900
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>15,821</u>	<u>466,558</u>	<u>15</u>	<u>132,911</u>	<u>64,215</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(37,533)</u>	<u>(15)</u>	<u>(6,648)</u>	<u>(24,850)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	37,953	1	10,000	25,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>37,953</u>	<u>1</u>	<u>10,000</u>	<u>25,000</u>
Net Change in Fund Balance	<u>-</u>	<u>420</u>	<u>(14)</u>	<u>3,352</u>	<u>150</u>
Fund Balance, beginning of year	448	130	14	14,159	46
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	448	130	14	14,159	46
Fund Balance, end of year	<u>\$ 448</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 17,511</u>	<u>\$ 196</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	Foster Grandparents	Elder Abuse	Community Health Clinic	Totals
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ 6,990,459
Licenses and permits	-	-	-	99,399
Intergovernmental	208,334	-	976,117	6,222,227
Charges for services	-	-	324,521	1,341,746
Fines and forfeitures	-	-	-	23,010
Investment income	-	-	-	40,108
Miscellaneous	45,006	-	73,582	573,364
Total Revenues	<u>253,340</u>	<u>-</u>	<u>1,374,220</u>	<u>15,290,313</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	2,727,306
Supplies/services/materials, etc.	-	-	-	419,088
Public Safety:				
Personal services	-	-	-	902,387
Supplies/services/materials, etc.	-	-	-	1,357,107
Public Works:				
Personal services	-	-	-	1,595,340
Supplies/services/materials, etc.	-	-	-	1,654,243
Public Health:				
Personal services	-	-	1,073,817	2,645,492
Supplies/services/materials, etc.	-	-	380,127	1,361,806
Social and Economic Services:				
Personal services	52,351	-	-	1,023,127
Supplies/services/materials, etc.	207,980	-	-	745,444
Culture and Recreation:				
Personal services	-	-	-	28,840
Supplies/services/materials, etc.	-	-	-	427,642
Housing and Community Development:				
Personal services	-	-	-	81,445
Supplies/services/materials, etc.	-	-	-	68,102
Conservation of Natural Resources:				
Personal services	-	-	-	35,467
Supplies/services/materials, etc.	-	-	-	5,057
Miscellaneous	-	-	-	241,024
Capital Expenditures	12,000	-	-	245,362
Debt Service:				
Principal	-	-	-	141,829
Interest	-	-	-	37,957
Total Expenditures	<u>272,331</u>	<u>-</u>	<u>1,453,944</u>	<u>15,744,065</u>
Excess of revenues over (under) expenditures	<u>(18,991)</u>	<u>-</u>	<u>(79,724)</u>	<u>(453,752)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	-	-	1,130,885
Transfers out	-	-	(138,952)	(1,202,056)
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>(138,952)</u>	<u>(71,171)</u>
Net Change in Fund Balance	<u>(8,991)</u>	<u>-</u>	<u>(218,676)</u>	<u>(524,923)</u>
Fund Balance, beginning of year	19,148	1,339	561,873	6,338,401
Prior period adjustment	-	-	-	25,631
Fund Balance, beginning of year, restated	19,148	1,339	561,873	6,364,032
Fund Balance, end of year	<u>\$ 10,157</u>	<u>\$ 1,339</u>	<u>\$ 343,197</u>	<u>\$ 5,839,109</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ROAD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,117,661	\$ 1,117,661	\$ 997,334	\$ (120,327)
Licenses and permits	3,200	3,200	4,104	904
Intergovernmental	32,992	32,992	57,253	24,261
Charges for services	1,000	1,000	1,025	25
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	11,955	(3,045)
Miscellaneous	6,000	6,000	17,588	11,588
Total Revenues	<u>1,175,853</u>	<u>1,175,853</u>	<u>1,089,259</u>	<u>(86,594)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	961,858	961,858	902,647	59,211
Supplies/services/materials, etc.	768,351	768,351	570,687	197,664
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	450,000	450,000	35,000	415,000
Debt Service:				
Principal	139,560	139,560	138,270	1,290
Interest	37,054	37,054	37,041	13
Total Expenditures	<u>2,356,823</u>	<u>2,356,823</u>	<u>1,683,645</u>	<u>673,178</u>
Excess of revenues over (under) expenditures	<u>(1,180,970)</u>	<u>(1,180,970)</u>	<u>(594,386)</u>	<u>586,584</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Transfers in	260,087	260,087	238,015	(22,072)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>710,087</u>	<u>710,087</u>	<u>238,015</u>	<u>(472,072)</u>
Net Change in Fund Balance	<u>\$ (470,883)</u>	<u>\$ (470,883)</u>	<u>(356,371)</u>	<u>\$ 114,512</u>
Fund Balance, beginning of year			863,244	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>863,244</u>	
Fund Balance, end of year			<u>\$ 506,873</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	POOR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 28,636	\$ 28,636	\$ 53,469	\$ 24,833
Licenses and permits	-	-	-	-
Intergovernmental	3,289	3,289	9	(3,280)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>31,925</u>	<u>31,925</u>	<u>53,478</u>	<u>21,553</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	220,975	220,975	24,456	196,519
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>220,975</u>	<u>220,975</u>	<u>24,456</u>	<u>196,519</u>
Excess of revenues over (under) expenditures	<u>(189,050)</u>	<u>(189,050)</u>	<u>29,022</u>	<u>218,072</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (189,050)</u>	<u>\$ (189,050)</u>	<u>29,022</u>	<u>\$ 218,072</u>
Fund Balance, beginning of year			261,983	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>261,983</u>	
Fund Balance, end of year			<u>\$ 291,005</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 681,918	\$ 681,918	\$ 680,848	\$ (1,070)
Licenses and permits	-	-	-	-
Intergovernmental	5,377	5,377	6,327	950
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	9,617	9,617
Miscellaneous	-	-	-	-
Total Revenues	687,295	687,295	696,792	9,497
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	463,902	463,902	399,083	64,819
Supplies/services/materials, etc.	392,498	392,498	159,564	232,934
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	856,400	856,400	558,647	297,753
Excess of revenues over (under) expenditures	(169,105)	(169,105)	138,145	307,250
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (169,105)	\$ (169,105)	138,145	\$ 307,250
Fund Balance, beginning of year			451,398	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			451,398	
Fund Balance, end of year			\$ 589,543	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	WEED CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 228,349	\$ 228,349	\$ 243,277	\$ 14,928
Licenses and permits	-	-	-	-
Intergovernmental	1,694	1,694	2,061	367
Charges for services	121,000	121,000	122,526	1,526
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	4,826	4,826
Total Revenues	351,043	351,043	372,690	21,647
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	286,697	285,837	281,616	4,221
Supplies/services/materials, etc.	136,847	137,707	128,540	9,167
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	15,000	15,000	15,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	438,544	438,544	425,156	13,388
Excess of revenues over (under) expenditures	(87,501)	(87,501)	(52,466)	35,035
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (87,501)	\$ (87,501)	(52,466)	\$ 35,035
Fund Balance, beginning of year			231,199	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			231,199	
Fund Balance, end of year			\$ 178,733	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PREDATORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,411	\$ 2,411	\$ 4,130	\$ 1,719
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,411</u>	<u>2,411</u>	<u>4,130</u>	<u>1,719</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,700	3,700	3,700	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,289)</u>	<u>(1,289)</u>	<u>430</u>	<u>1,719</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,289)</u>	<u>\$ (1,289)</u>	<u>430</u>	<u>\$ 1,719</u>
Fund Balance, beginning of year			1,289	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,289</u>	
Fund Balance, end of year			<u>\$ 1,719</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	STATE FAIR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 217,602	\$ 217,602	\$ 217,026	\$ (576)
Licenses and permits	-	-	-	-
Intergovernmental	1,721	1,721	1,990	269
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	672	672
Miscellaneous	-	-	-	-
Total Revenues	<u>219,323</u>	<u>219,323</u>	<u>219,688</u>	<u>365</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	186	228	228	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>186</u>	<u>228</u>	<u>228</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>219,137</u>	<u>219,095</u>	<u>219,460</u>	<u>365</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(228,000)	(227,958)	(227,958)	-
Total other financing sources (uses)	<u>(228,000)</u>	<u>(227,958)</u>	<u>(227,958)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (8,863)</u>	<u>\$ (8,863)</u>	<u>(8,498)</u>	<u>\$ 365</u>
Fund Balance, beginning of year			22,620	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>22,620</u>	
Fund Balance, end of year			<u>\$ 14,122</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	DISTRICT COURT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 472,436	\$ 472,436	\$ 479,101	\$ 6,665
Licenses and permits	-	-	-	-
Intergovernmental	849,685	849,685	734,426	(115,259)
Charges for services	24,000	24,000	36,617	12,617
Fines and forfeitures	-	-	2,118	2,118
Investment income	-	-	10,029	10,029
Miscellaneous	-	-	-	-
Total Revenues	<u>1,346,121</u>	<u>1,346,121</u>	<u>1,262,291</u>	<u>(83,830)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	904,644	904,644	818,682	85,962
Supplies/services/materials, etc.	537,165	557,963	365,641	192,322
Public Safety:				
Personal services	54,925	54,925	46,921	8,004
Supplies/services/materials, etc.	625	625	908	(283)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	30,000	9,202	8,053	1,149
Debt Service:				
Principal	1,371	1,371	1,370	1
Interest	220	220	219	1
Total Expenditures	<u>1,528,950</u>	<u>1,528,950</u>	<u>1,241,794</u>	<u>287,156</u>
Excess of revenues over (under) expenditures	<u>(182,829)</u>	<u>(182,829)</u>	<u>20,497</u>	<u>203,326</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (182,829)</u>	<u>\$ (182,829)</u>	<u>20,497</u>	<u>\$ 203,326</u>
Fund Balance, beginning of year			687,249	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>687,249</u>	
Fund Balance, end of year			<u>\$ 707,746</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 307,749	\$ 307,749	\$ 305,301	\$ (2,448)
Licenses and permits	-	-	-	-
Intergovernmental	2,545	2,545	2,825	280
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>310,294</u>	<u>310,294</u>	<u>308,126</u>	<u>(2,168)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	450,000	450,000	241,024	208,976
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>241,024</u>	<u>208,976</u>
Excess of revenues over (under) expenditures	<u>(139,706)</u>	<u>(139,706)</u>	<u>67,102</u>	<u>206,808</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (139,706)</u>	<u>\$ (139,706)</u>	<u>67,102</u>	<u>\$ 206,808</u>
Fund Balance, beginning of year			287,958	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>287,958</u>	
Fund Balance, end of year			<u>\$ 355,060</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MOSQUITO CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 484,309	\$ 484,309	\$ 477,240	\$ (7,069)
Licenses and permits	-	-	-	-
Intergovernmental	3,468	3,468	4,418	950
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,000	1,000	1,000	-
Total Revenues	<u>488,777</u>	<u>488,777</u>	<u>482,658</u>	<u>(6,119)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	338,308	331,118	286,222	44,896
Supplies/services/materials, etc.	164,432	171,622	169,786	1,836
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	30,000	30,000	22,834	7,166
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>532,740</u>	<u>532,740</u>	<u>478,842</u>	<u>53,898</u>
Excess of revenues over (under) expenditures	<u>(43,963)</u>	<u>(43,963)</u>	<u>3,816</u>	<u>47,779</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(8,319)	(8,319)	(8,319)	-
Total other financing sources (uses)	<u>(8,319)</u>	<u>(8,319)</u>	<u>(8,319)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (52,282)</u>	<u>\$ (52,282)</u>	<u>(4,503)</u>	<u>\$ 47,779</u>
Fund Balance, beginning of year			230,486	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>230,486</u>	
Fund Balance, end of year			<u>\$ 225,983</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PARKS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	119	119
Miscellaneous	500	500	1,067	567
Total Revenues	500	500	1,186	686
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,919	8,919	7,665	1,254
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	8,919	8,919	7,665	1,254
Excess of revenues over (under) expenditures	(8,419)	(8,419)	(6,479)	1,940
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,005	5,005	5,005	-
Net Change in Fund Balance	(3,414)	(3,414)	(1,474)	1,940
Fund Balance, beginning of year			6,357	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			6,357	
Fund Balance, end of year			<u>\$ 4,883</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 220,789	\$ 220,789	\$ 194,412	\$ (26,377)
Licenses and permits	-	-	-	-
Intergovernmental	1,553	1,553	1,553	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>222,342</u>	<u>222,342</u>	<u>195,965</u>	<u>(26,377)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	38,175	38,175	28,840	9,335
Supplies/services/materials, etc.	196,300	196,300	196,262	38
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>234,475</u>	<u>234,475</u>	<u>225,102</u>	<u>9,373</u>
Excess of revenues over (under) expenditures	<u>(12,133)</u>	<u>(12,133)</u>	<u>(29,137)</u>	<u>(17,004)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (12,133)</u>	<u>\$ (12,133)</u>	<u>(29,137)</u>	<u>\$ (17,004)</u>
Fund Balance, beginning of year			48,869	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>48,869</u>	
Fund Balance, end of year			<u>\$ 19,732</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 90,453	\$ 90,453	\$ 88,709	\$ (1,744)
Licenses and permits	-	-	-	-
Intergovernmental	511	511	817	306
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>90,964</u>	<u>90,964</u>	<u>89,526</u>	<u>(1,438)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	39,379	40,389	40,382	7
Supplies/services/materials, etc.	125,709	124,699	49,697	75,002
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>165,088</u>	<u>165,088</u>	<u>90,079</u>	<u>75,009</u>
Excess of revenues over (under) expenditures	<u>(74,124)</u>	<u>(74,124)</u>	<u>(553)</u>	<u>73,571</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (74,124)</u>	<u>\$ (74,124)</u>	<u>(553)</u>	<u>\$ 73,571</u>
Fund Balance, beginning of year			126,989	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>126,989</u>	
Fund Balance, end of year			<u>\$ 126,436</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 238,817	\$ 238,817	\$ 238,214	\$ (603)
Licenses and permits	-	-	-	-
Intergovernmental	1,891	1,891	2,183	292
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	736	736
Miscellaneous	-	-	-	-
Total Revenues	<u>240,708</u>	<u>240,708</u>	<u>241,133</u>	<u>425</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	300	248	248	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>300</u>	<u>248</u>	<u>248</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>240,408</u>	<u>240,460</u>	<u>240,885</u>	<u>425</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(250,000)	(250,052)	(250,052)	-
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,052)</u>	<u>(250,052)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9,592)</u>	<u>\$ (9,592)</u>	<u>(9,167)</u>	<u>\$ 425</u>
Fund Balance, beginning of year			24,748	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>24,748</u>	
Fund Balance, end of year			<u>\$ 15,581</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PLANNING BOARD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 142,411	\$ 142,411	\$ 125,592	\$ (16,819)
Licenses and permits	1,350	1,350	2,843	1,493
Intergovernmental	558	558	558	-
Charges for services	5,000	5,000	6,931	1,931
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	149,319	149,319	135,924	(13,395)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	83,595	81,455	81,445	10
Supplies/services/materials, etc.	53,381	55,521	55,514	7
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	136,976	136,976	136,959	17
Excess of revenues over (under) expenditures	12,343	12,343	(1,035)	(13,378)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	5,000	-
Net Change in Fund Balance	\$ 17,343	\$ 17,343	3,965	\$ (13,378)
Fund Balance, beginning of year			27,743	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			27,743	
Fund Balance, end of year			\$ 31,708	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 178,816	\$ 178,816	\$ 157,387	\$ (21,429)
Licenses and permits	87,000	87,000	75,121	(11,879)
Intergovernmental	256,396	256,396	256,610	214
Charges for services	156,100	156,100	212,063	55,963
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	95,800	95,800	99,734	3,934
Total Revenues	<u>774,112</u>	<u>774,112</u>	<u>800,915</u>	<u>26,803</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	595,500	585,189	397,415	187,774
Supplies/services/materials, etc.	265,205	275,515	267,011	8,504
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	39,300	39,300	35,496	3,804
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>900,005</u>	<u>900,004</u>	<u>699,922</u>	<u>200,082</u>
Excess of revenues over (under) expenditures	<u>(125,893)</u>	<u>(125,892)</u>	<u>100,993</u>	<u>226,885</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(81,515)	(81,516)	(81,516)	-
Total other financing sources (uses)	<u>(81,515)</u>	<u>(81,516)</u>	<u>(81,516)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (207,408)</u>	<u>\$ (207,408)</u>	<u>19,477</u>	<u>\$ 226,885</u>
Fund Balance, beginning of year			531,072	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>531,072</u>	
Fund Balance, end of year			<u>\$ 550,549</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MENTAL HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 67,007	\$ 67,007	\$ 67,996	\$ 989
Licenses and permits	-	-	-	-
Intergovernmental	610	610	593	(17)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>67,617</u>	<u>67,617</u>	<u>68,589</u>	<u>972</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	100,095	100,095	79,487	20,608
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>100,095</u>	<u>100,095</u>	<u>79,487</u>	<u>20,608</u>
Excess of revenues over (under) expenditures	<u>(32,478)</u>	<u>(32,478)</u>	<u>(10,898)</u>	<u>21,580</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (32,478)</u>	<u>\$ (32,478)</u>	<u>(10,898)</u>	<u>\$ 21,580</u>
Fund Balance, beginning of year			65,394	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>65,394</u>	
Fund Balance, end of year			<u>\$ 54,496</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SENIOR CITIZENS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 136,012	\$ 136,012	\$ 135,710	\$ (302)
Licenses and permits	-	-	-	-
Intergovernmental	1,084	1,084	1,243	159
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>137,096</u>	<u>137,096</u>	<u>136,953</u>	<u>(143)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	20,000	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	12,346	9,932	2,414
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>20,000</u>	<u>12,346</u>	<u>9,932</u>	<u>2,414</u>
Excess of revenues over (under) expenditures	<u>117,096</u>	<u>124,750</u>	<u>127,021</u>	<u>2,271</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(116,800)	(124,454)	(124,453)	1
Total other financing sources (uses)	<u>(116,800)</u>	<u>(124,454)</u>	<u>(124,453)</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ 296</u>	<u>\$ 296</u>	<u>2,568</u>	<u>\$ 2,272</u>
Fund Balance, beginning of year			23,461	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>23,461</u>	
Fund Balance, end of year			<u>\$ 26,029</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MEDICAID WAIVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	82,000	82,000	81,209	(791)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	18,000	18,000	14,534	(3,466)
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>95,743</u>	<u>(4,257)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	75,000	82,875	82,873	2
Supplies/services/materials, etc.	27,000	19,125	14,633	4,492
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>102,000</u>	<u>102,000</u>	<u>97,506</u>	<u>4,494</u>
Excess of revenues over (under) expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,763)</u>	<u>237</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>(1,763)</u>	<u>\$ 237</u>
Fund Balance, beginning of year			2,221	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,221</u>	
Fund Balance, end of year			<u>\$ 458</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 219,914	\$ 219,914	\$ 218,808	\$ (1,106)
Licenses and permits	-	-	-	-
Intergovernmental	1,658	1,658	2,010	352
Charges for services	-	-	513	513
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>221,572</u>	<u>221,572</u>	<u>221,331</u>	<u>(241)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	147,486	152,286	152,283	3
Supplies/services/materials, etc.	79,077	74,277	69,700	4,577
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>226,563</u>	<u>226,563</u>	<u>221,983</u>	<u>4,580</u>
Excess of revenues over (under) expenditures	<u>(4,991)</u>	<u>(4,991)</u>	<u>(652)</u>	<u>4,339</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4,991)</u>	<u>\$ (4,991)</u>	<u>(652)</u>	<u>\$ 4,339</u>
Fund Balance, beginning of year			79,271	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>79,271</u>	
Fund Balance, end of year			<u>\$ 78,619</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 112,666	\$ 112,666	\$ 112,408	\$ (258)
Licenses and permits	-	-	-	-
Intergovernmental	896	896	1,031	135
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	10,309	309
Total Revenues	<u>123,562</u>	<u>123,562</u>	<u>123,748</u>	<u>186</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	88,486	85,669	85,668	1
Supplies/services/materials, etc.	17,500	20,317	20,318	(1)
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	15,000	15,000	15,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>120,986</u>	<u>120,986</u>	<u>120,986</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,576</u>	<u>2,576</u>	<u>2,762</u>	<u>186</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 2,576</u>	<u>\$ 2,576</u>	<u>2,762</u>	<u>\$ 186</u>
Fund Balance, beginning of year			8,431	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>8,431</u>	
Fund Balance, end of year			<u>\$ 11,193</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	RURAL FIRE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 12,355	\$ 12,355	\$ 11,889	\$ (466)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	92	92
Charges for services	-	-	292	292
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>12,355</u>	<u>12,355</u>	<u>12,273</u>	<u>(82)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	31,074	31,074	5,227	25,847
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	8,377	8,377	3,357	5,020
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>39,451</u>	<u>39,451</u>	<u>8,584</u>	<u>30,867</u>
Excess of revenues over (under) expenditures	<u>(27,096)</u>	<u>(27,096)</u>	<u>3,689</u>	<u>30,785</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (27,096)</u>	<u>\$ (27,096)</u>	<u>3,689</u>	<u>\$ 30,785</u>
Fund Balance, beginning of year			39,451	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>39,451</u>	
Fund Balance, end of year			<u>\$ 43,140</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MEDICAL SERVICE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 120,531	\$ 120,531	\$ 122,086	\$ 1,555
Licenses and permits	-	-	-	-
Intergovernmental	1,138	1,138	1,092	(46)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>121,669</u>	<u>121,669</u>	<u>123,178</u>	<u>1,509</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	123,950	123,950	122,360	1,590
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>123,950</u>	<u>123,950</u>	<u>122,360</u>	<u>1,590</u>
Excess of revenues over (under) expenditures	<u>(2,281)</u>	<u>(2,281)</u>	<u>818</u>	<u>3,099</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,281)</u>	<u>\$ (2,281)</u>	<u>818</u>	<u>\$ 3,099</u>
Fund Balance, beginning of year			42,583	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>42,583</u>	
Fund Balance, end of year			<u>\$ 43,401</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MUSEUMS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 226,230	\$ 226,230	\$ 226,844	\$ 614
Licenses and permits	-	-	-	-
Intergovernmental	1,792	1,792	2,041	249
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>228,022</u>	<u>228,022</u>	<u>228,885</u>	<u>863</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	223,250	223,250	223,239	11
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>223,250</u>	<u>223,250</u>	<u>223,239</u>	<u>11</u>
Excess of revenues over (under) expenditures	<u>4,772</u>	<u>4,772</u>	<u>5,646</u>	<u>874</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 4,772</u>	<u>\$ 4,772</u>	<u>5,646</u>	<u>\$ 874</u>
Fund Balance, beginning of year			49,701	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>49,701</u>	
Fund Balance, end of year			<u>\$ 55,347</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 302,092	\$ 302,092	\$ 301,693	\$ (399)
Licenses and permits	-	-	-	-
Intergovernmental	2,402	2,402	2,765	363
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>304,494</u>	<u>304,494</u>	<u>304,458</u>	<u>(36)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	301,470	301,458	259,782	41,676
Supplies/services/materials, etc.	280	292	292	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>301,750</u>	<u>301,750</u>	<u>260,074</u>	<u>41,676</u>
Excess of revenues over (under) expenditures	<u>2,744</u>	<u>2,744</u>	<u>44,384</u>	<u>41,640</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 2,744</u>	<u>\$ 2,744</u>	<u>44,384</u>	<u>\$ 41,640</u>
Fund Balance, beginning of year			96,202	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>96,202</u>	
Fund Balance, end of year			<u>\$ 140,586</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	GROUP INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 401,488	\$ 401,488	\$ 404,106	\$ 2,618
Licenses and permits	-	-	-	-
Intergovernmental	2,877	2,877	3,693	816
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	43,092	43,092
Total Revenues	<u>404,365</u>	<u>404,365</u>	<u>450,891</u>	<u>46,526</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	382,240	331,560	276,955	54,605
Supplies/services/materials, etc.	1,681	1,681	1,244	437
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>383,921</u>	<u>333,241</u>	<u>278,199</u>	<u>55,042</u>
Excess of revenues over (under) expenditures	<u>20,444</u>	<u>71,124</u>	<u>172,692</u>	<u>101,568</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(140,000)	(190,680)	(190,678)	2
Total other financing sources (uses)	<u>(140,000)</u>	<u>(190,680)</u>	<u>(190,678)</u>	<u>2</u>
Net Change in Fund Balance	<u>\$ (119,556)</u>	<u>\$ (119,556)</u>	<u>(17,986)</u>	<u>\$ 101,570</u>
Fund Balance, beginning of year			292,388	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>292,388</u>	
Fund Balance, end of year			<u>\$ 274,402</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	GROUP INSURANCE DIVIDEND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	16,918	16,918	15,185	1,733
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>16,918</u>	<u>16,918</u>	<u>15,185</u>	<u>1,733</u>
Excess of revenues over (under) expenditures	<u>(16,918)</u>	<u>(16,918)</u>	<u>(15,185)</u>	<u>1,733</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(80,000)	(80,000)	(80,000)	-
Total other financing sources (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (96,918)</u>	<u>\$ (96,918)</u>	<u>(95,185)</u>	<u>\$ 1,733</u>
Fund Balance, beginning of year			96,918	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>96,918</u>	
Fund Balance, end of year			<u>\$ 1,733</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,165,516	\$ 1,165,516	\$ 1,100,885	\$ (64,631)
Licenses and permits	-	-	-	-
Intergovernmental	4,499	4,499	11,224	6,725
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,170,015	1,170,015	1,112,109	(57,906)
EXPENDITURES				
Current:				
General Government:				
Personal services	1,248,422	1,248,422	1,241,194	7,228
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,248,422	1,248,422	1,241,194	7,228
Excess of revenues over (under) expenditures	(78,407)	(78,407)	(129,085)	(50,678)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	120,000	120,000	170,678	50,678
Transfers out	-	-	-	-
Total other financing sources (uses)	120,000	120,000	170,678	50,678
Net Change in Fund Balance	\$ 41,593	\$ 41,593	41,593	\$ -
Fund Balance, beginning of year			(41,593)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(41,593)	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	DRUG FORFEITURE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	15,500	15,500	2,450	(13,050)
Investment income	-	-	-	-
Miscellaneous	4,500	4,500	1,284	(3,216)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>3,734</u>	<u>(16,266)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	27,500	27,500	21,796	5,704
Supplies/services/materials, etc.	47,260	47,260	13,617	33,643
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	42,400	42,400	20,400	22,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>117,160</u>	<u>117,160</u>	<u>55,813</u>	<u>61,347</u>
Excess of revenues over (under) expenditures	<u>(97,160)</u>	<u>(97,160)</u>	<u>(52,079)</u>	<u>45,081</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (97,160)</u>	<u>\$ (97,160)</u>	<u>(52,079)</u>	<u>\$ 45,081</u>
Fund Balance, beginning of year			117,159	
Prior period adjustment			25,631	
Fund Balance, beginning of year, restated			<u>142,790</u>	
Fund Balance, end of year			<u>\$ 90,711</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,500	1,500	-	(1,500)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	1,000	1,000	1,858	858
Miscellaneous	-	-	-	-
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>1,858</u>	<u>(642)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	31,000	31,000	24,126	6,874
Supplies/services/materials, etc.	43,997	43,997	82	43,915
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	31,080	31,080	-	31,080
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>106,077</u>	<u>106,077</u>	<u>24,208</u>	<u>81,869</u>
Excess of revenues over (under) expenditures	<u>(103,577)</u>	<u>(103,577)</u>	<u>(22,350)</u>	<u>81,227</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (103,577)</u>	<u>\$ (103,577)</u>	<u>(22,350)</u>	<u>\$ 81,227</u>
Fund Balance, beginning of year			106,081	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>106,081</u>	
Fund Balance, end of year			<u>\$ 83,731</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	2,275	2,275	4,361	2,086
Miscellaneous	-	-	-	-
Total Revenues	<u>2,275</u>	<u>2,275</u>	<u>4,361</u>	<u>2,086</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	56,871	56,871	5,088	51,783
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>56,871</u>	<u>56,871</u>	<u>5,088</u>	<u>51,783</u>
Excess of revenues over (under) expenditures	<u>(54,596)</u>	<u>(54,596)</u>	<u>(727)</u>	<u>53,869</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (54,596)</u>	<u>\$ (54,596)</u>	<u>(727)</u>	<u>\$ 53,869</u>
Fund Balance, beginning of year			140,895	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>140,895</u>	
Fund Balance, end of year			<u>\$ 140,168</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	82,000	82,000	89,541	7,541
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>82,000</u>	<u>82,000</u>	<u>89,541</u>	<u>7,541</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	53,600	53,600	38,839	14,761
Supplies/services/materials, etc.	133,737	133,737	39,769	93,968
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>187,337</u>	<u>187,337</u>	<u>78,608</u>	<u>108,729</u>
Excess of revenues over (under) expenditures	<u>(105,337)</u>	<u>(105,337)</u>	<u>10,933</u>	<u>116,270</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (105,337)</u>	<u>\$ (105,337)</u>	<u>10,933</u>	<u>\$ 116,270</u>
Fund Balance, beginning of year			105,588	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>105,588</u>	
Fund Balance, end of year			<u>\$ 116,521</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	D.A.R.E			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,763	4,763	73	4,690
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,763</u>	<u>4,763</u>	<u>73</u>	<u>4,690</u>
Excess of revenues over (under) expenditures	<u>(4,763)</u>	<u>(4,763)</u>	<u>(73)</u>	<u>4,690</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,763)</u>	<u>\$ (4,763)</u>	<u>(73)</u>	<u>\$ 4,690</u>
Fund Balance, beginning of year			4,763	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>4,763</u>	
Fund Balance, end of year			<u>\$ 4,690</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

JAIL IMPROVEMENT AND EDUCATION				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	12,650	(2,350)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>12,650</u>	<u>(2,350)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,800	25,800	12,217	13,583
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,800</u>	<u>25,800</u>	<u>12,217</u>	<u>13,583</u>
Excess of revenues over (under) expenditures	<u>(10,800)</u>	<u>(10,800)</u>	<u>433</u>	<u>11,233</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (10,800)</u>	<u>\$ (10,800)</u>	<u>433</u>	<u>\$ 11,233</u>
Fund Balance, beginning of year			19,303	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>19,303</u>	
Fund Balance, end of year			<u>\$ 19,736</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2005

#6 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 403	\$ 403	\$ 403	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>403</u>	<u>403</u>	<u>403</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	632	632	423	209
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>632</u>	<u>632</u>	<u>423</u>	<u>209</u>
Excess of revenues over (under) expenditures	<u>(229)</u>	<u>(229)</u>	<u>(20)</u>	<u>209</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (229)</u>	<u>\$ (229)</u>	<u>(20)</u>	<u>\$ 209</u>
Fund Balance, beginning of year			260	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>260</u>	
Fund Balance, end of year			<u>\$ 240</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

#13 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ 282	\$ 282	\$ 282	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>282</u>	<u>282</u>	<u>282</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	442	442	315	127
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>442</u>	<u>442</u>	<u>315</u>	<u>127</u>
Excess of revenues over (under) expenditures	<u>(160)</u>	<u>(160)</u>	<u>(33)</u>	<u>127</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (160)</u>	<u>\$ (160)</u>	<u>(33)</u>	<u>\$ 127</u>
Fund Balance, beginning of year			160	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>160</u>	
Fund Balance, end of year			<u>\$ 127</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

#17 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ 3,887	\$ 3,887	\$ 4,191	\$ 304
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,887</u>	<u>3,887</u>	<u>4,191</u>	<u>304</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,218	5,218	3,940	1,278
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,218</u>	<u>5,218</u>	<u>3,940</u>	<u>1,278</u>
Excess of revenues over (under) expenditures	<u>(1,331)</u>	<u>(1,331)</u>	<u>251</u>	<u>1,582</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,331)</u>	<u>\$ (1,331)</u>	<u>251</u>	<u>\$ 1,582</u>
Fund Balance, beginning of year			1,959	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,959</u>	
Fund Balance, end of year			<u>\$ 2,210</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

#21 LIGHT MAINTENANCE DISTRICT

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 547	\$ 547	\$ 710	\$ 163
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>547</u>	<u>547</u>	<u>710</u>	<u>163</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	600	600	423	177
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>600</u>	<u>600</u>	<u>423</u>	<u>177</u>
Excess of revenues over (under) expenditures	<u>(53)</u>	<u>(53)</u>	<u>287</u>	<u>340</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (53)</u>	<u>\$ (53)</u>	<u>287</u>	<u>\$ 340</u>
Fund Balance, beginning of year			170	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>170</u>	
Fund Balance, end of year			<u>\$ 457</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

#23 LIGHT MAINTENANCE DISTRICT

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 15,895	\$ 15,895	\$ 16,489	\$ 594
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,895	15,895	16,489	594
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	18,000	18,000	13,750	4,250
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	18,000	18,000	13,750	4,250
Excess of revenues over (under) expenditures	(2,105)	(2,105)	2,739	4,844
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (2,105)	\$ (2,105)	2,739	\$ 4,844
Fund Balance, beginning of year			6,651	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			6,651	
Fund Balance, end of year			\$ 9,390	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	GIBSON FLAT O & M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,500	\$ 2,500	\$ 2,525	\$ 25
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,525</u>	<u>25</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	44,000	44,000	12,400	31,600
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>44,000</u>	<u>44,000</u>	<u>12,400</u>	<u>31,600</u>
Excess of revenues over (under) expenditures	<u>(41,500)</u>	<u>(41,500)</u>	<u>(9,875)</u>	<u>31,625</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (41,500)</u>	<u>\$ (41,500)</u>	<u>(9,875)</u>	<u>\$ 31,625</u>
Fund Balance, beginning of year			43,861	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>43,861</u>	
Fund Balance, end of year			<u>\$ 33,986</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PARK GARDEN O & M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,100	\$ 1,100	\$ 1,394	\$ 294
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>1,394</u>	<u>294</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,645	4,645	-	4,645
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,645</u>	<u>4,645</u>	<u>-</u>	<u>4,645</u>
Excess of revenues over (under) expenditures	<u>(3,545)</u>	<u>(3,545)</u>	<u>1,394</u>	<u>4,939</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (3,545)</u>	<u>\$ (3,545)</u>	<u>1,394</u>	<u>\$ 4,939</u>
Fund Balance, beginning of year			3,545	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>3,545</u>	
Fund Balance, end of year			<u>\$ 4,939</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ALCOHOL REHABILITATION			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,489	120,652	120,652	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>78,489</u>	<u>120,652</u>	<u>120,652</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	78,489	120,652	120,652	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>78,489</u>	<u>120,652</u>	<u>120,652</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of the year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,000	27,000	26,925	(75)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>26,925</u>	<u>(75)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,007	25,007	24,917	90
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,007</u>	<u>25,007</u>	<u>24,917</u>	<u>90</u>
Excess of revenues over (under) expenditures	<u>1,993</u>	<u>1,993</u>	<u>2,008</u>	<u>15</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 1,993</u>	<u>\$ 1,993</u>	<u>2,008</u>	<u>\$ 15</u>
Fund Balance, beginning of year			6,291	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>6,291</u>	
Fund Balance, end of year			<u>\$ 8,299</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	GASOLINE TAX			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	219,606	219,606	217,025	(2,581)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>219,606</u>	<u>219,606</u>	<u>217,025</u>	<u>(2,581)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	248,179	248,179	215,804	32,375
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>248,179</u>	<u>248,179</u>	<u>215,804</u>	<u>32,375</u>
Excess of revenues over (under) expenditures	<u>(28,573)</u>	<u>(28,573)</u>	<u>1,221</u>	<u>29,794</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
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>
Net Change in Fund Balance	<u>\$ (73,573)</u>	<u>\$ (73,573)</u>	<u>(43,779)</u>	<u>\$ 29,794</u>
Fund Balance, beginning of year			157,663	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>157,663</u>	
Fund Balance, end of year			<u>\$ 113,884</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MOTOR VEHICLE DISPOSAL			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	102,428	102,428	102,428	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>102,428</u>	<u>102,428</u>	<u>102,428</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	12,300	11,994	11,994	-
Supplies/services/materials, etc.	65,254	35,307	35,306	1
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>77,554</u>	<u>47,301</u>	<u>47,300</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>24,874</u>	<u>55,127</u>	<u>55,128</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(24,874)	(55,127)	(55,128)	(1)
Total other financing sources (uses)	<u>(24,874)</u>	<u>(55,127)</u>	<u>(55,128)</u>	<u>(1)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	WEED TRUST			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	11,600	20,849	20,783	(66)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	11,600	20,849	20,783	(66)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,600	14,349	14,283	66
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	8,000	6,500	6,500	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	11,600	20,849	20,783	66
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

MEDICARE DRUG CARD PROGRAM				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	5,000	5,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	4,735	4,736	(1)
Supplies/services/materials, etc.	-	265	264	1
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

JUVENILE DETENTION CENTER				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,000	10,000	-	(10,000)
Charges for services	524,382	524,382	489,046	(35,336)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	11,000	11,000	10,149	(851)
Total Revenues	<u>545,382</u>	<u>545,382</u>	<u>499,195</u>	<u>(46,187)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	848,914	786,169	721,135	65,034
Supplies/services/materials, etc.	190,732	253,477	252,368	1,109
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	4,275	4,275	-	4,275
Interest	194	194	193	1
Total Expenditures	<u>1,044,115</u>	<u>1,044,115</u>	<u>973,696</u>	<u>70,419</u>
Excess of revenues over (under) expenditures	<u>(498,733)</u>	<u>(498,733)</u>	<u>(474,501)</u>	<u>24,232</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	500,000	500,000	500,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,267</u>	<u>\$ 1,267</u>	<u>25,499</u>	<u>\$ 24,232</u>
Fund Balance, beginning of year			135,280	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>135,280</u>	
Fund Balance, end of year			<u>\$ 160,779</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MEDICAL ALERT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,000	8,000	5,699	(2,301)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	17,000	17,000	11,182	(5,818)
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>16,881</u>	<u>(8,119)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,000	25,000	16,882	8,118
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>16,882</u>	<u>8,118</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1)</u>	<u>\$ (1)</u>
Fund Balance, beginning of year			5	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5	
Fund Balance, end of year			<u>\$ 4</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	AIR POLLUTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,016	27,016	27,016	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,016</u>	<u>27,016</u>	<u>27,016</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	34,418	35,467	35,467	-
Supplies/services/materials, etc.	6,105	5,057	5,057	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,523</u>	<u>40,524</u>	<u>40,524</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(13,507)</u>	<u>(13,508)</u>	<u>(13,508)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	13,507	13,508	13,508	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>13,507</u>	<u>13,508</u>	<u>13,508</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	IMPAIRED DRIVING ENFORCEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	5,425	2,799	(2,626)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>5,425</u>	<u>2,799</u>	<u>(2,626)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	4,675	2,799	1,876
Supplies/services/materials, etc.	-	750	-	750
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,425</u>	<u>2,799</u>	<u>2,626</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PARENTING WISELY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,052	6,052	6,052	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>6,052</u>	<u>6,052</u>	<u>6,052</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	6,052	6,052	6,052	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>6,052</u>	<u>6,052</u>	<u>6,052</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ELECTRONIC MONITORING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	23,443	23,443	12,329	(11,114)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>23,443</u>	<u>23,443</u>	<u>12,329</u>	<u>(11,114)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	7,736	7,736	7,118	618
Supplies/services/materials, etc.	15,707	15,707	5,211	10,496
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>23,443</u>	<u>23,443</u>	<u>12,329</u>	<u>11,114</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	HIDTA 2004			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	89,018	89,018	61,447	(27,571)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	89,018	89,018	61,447	(27,571)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	37,488	37,488	16,449	21,039
Supplies/services/materials, etc.	51,530	51,530	44,998	6,532
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	89,018	89,018	61,447	27,571
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	LOCAL LAW ENFORCEMENT BLOCK GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	15,451	15,451	15,451	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	53	53
Miscellaneous	-	-	-	-
Total Revenues	<u>15,451</u>	<u>15,451</u>	<u>15,504</u>	<u>53</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	17,168	17,168	-	17,168
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>17,168</u>	<u>17,168</u>	<u>-</u>	<u>17,168</u>
Excess of revenues over (under) expenditures	<u>(1,717)</u>	<u>(1,717)</u>	<u>15,504</u>	<u>17,221</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	1,717	1,717	1,717	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,717</u>	<u>1,717</u>	<u>1,717</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>17,221</u>	<u>\$ 17,221</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 17,221</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CRIME CONTROL - JUVENILE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	217,449	217,449	217,449	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>217,449</u>	<u>217,449</u>	<u>217,449</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	217,450	217,450	217,449	1
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>217,450</u>	<u>217,450</u>	<u>217,449</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>-</u>	<u>\$ 1</u>
Fund Balance, beginning of year			23,314	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>23,314</u>	
Fund Balance, end of year			<u>\$ 23,314</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	VICTIM WITNESS PROGRAM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	12,000	12,000	18,442	6,442
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>18,442</u>	<u>6,442</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	15,351	15,351	15,351	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>15,351</u>	<u>15,351</u>	<u>15,351</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(3,351)</u>	<u>(3,351)</u>	<u>3,091</u>	<u>6,442</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (3,351)</u>	<u>\$ (3,351)</u>	<u>3,091</u>	<u>\$ 6,442</u>
Fund Balance, beginning of year			3,351	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>3,351</u>	
Fund Balance, end of year			<u>\$ 6,442</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

CRIME CONTROL - PUBLIC DEFENDER				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	113,471	113,471	95,107	(18,364)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>113,471</u>	<u>113,471</u>	<u>95,107</u>	<u>(18,364)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	88,045	88,045	76,669	11,376
Supplies/services/materials, etc.	25,426	25,426	5,506	19,920
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>113,471</u>	<u>113,471</u>	<u>82,175</u>	<u>31,296</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>12,932</u>	<u>12,932</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>12,932</u>	<u>\$ 12,932</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 12,932</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SHERIFF TRAFFIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,500	13,405	(5,826)	(19,231)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,500</u>	<u>13,405</u>	<u>(5,826)</u>	<u>(19,231)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	5,500	5,500	-	5,500
Supplies/services/materials, etc.	-	7,905	7,905	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,500</u>	<u>13,405</u>	<u>7,905</u>	<u>5,500</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(13,731)</u>	<u>(13,731)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(13,731)</u>	<u>\$ (13,731)</u>
Fund Balance, beginning of year			13,731	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>13,731</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	BOAT SAFETY ENFORCEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,600	9,600	9,600	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	6,900	6,900	1,210	5,690
Supplies/services/materials, etc.	2,700	2,700	8	2,692
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>9,600</u>	<u>9,600</u>	<u>1,218</u>	<u>8,382</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>8,382</u>	<u>8,382</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,382</u>	<u>\$ 8,382</u>
Fund Balance, beginning of year			1	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1</u>	
Fund Balance, end of year			<u>\$ 8,383</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ALLIANCE FOR YOUTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,000	198,000	85,500	(112,500)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	8,000	198,000	85,500	(112,500)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,000	198,000	85,500	112,500
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	8,000	198,000	85,500	112,500
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2005

	LAW ENFORCEMENT BLOCK GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	839	839	839	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>839</u>	<u>839</u>	<u>839</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(839)</u>	<u>(839)</u>	<u>(839)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (839)</u>	<u>\$ (839)</u>	<u>(839)</u>	<u>\$ -</u>
Fund Balance, beginning of year			839	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>839</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	STRENGTHENING ACCOUNTABILITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	51,413	25,000	(26,413)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>51,413</u>	<u>25,000</u>	<u>(26,413)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	51,413	25,000	26,413
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>51,413</u>	<u>25,000</u>	<u>26,413</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	COMMODITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,080	39,424	29,169	(10,255)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10,080</u>	<u>39,424</u>	<u>29,169</u>	<u>(10,255)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	2,485	14,309	12,891	1,418
Supplies/services/materials, etc.	11,175	28,695	15,846	12,849
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>13,660</u>	<u>43,004</u>	<u>28,737</u>	<u>14,267</u>
Excess of revenues over (under) expenditures	<u>(3,580)</u>	<u>(3,580)</u>	<u>432</u>	<u>4,012</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (3,580)</u>	<u>\$ (3,580)</u>	<u>432</u>	<u>\$ 4,012</u>
Fund Balance, beginning of year			3,580	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>3,580</u>	
Fund Balance, end of year			<u>\$ 4,012</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ROCKY MOUNTAIN HIDTA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	78,699	36,090	(42,609)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>78,699</u>	<u>36,090</u>	<u>(42,609)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	32,383	16,166	16,217
Supplies/services/materials, etc.	-	43,623	17,231	26,392
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	2,693	2,189	504
Interest	-	-	504	(504)
Total Expenditures	<u>-</u>	<u>78,699</u>	<u>36,090</u>	<u>42,609</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	LLEBG #6			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	600	600	667	67
Miscellaneous	-	-	-	-
Total Revenues	<u>600</u>	<u>600</u>	<u>667</u>	<u>67</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	40,872	28,410	6,245	22,165
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	12,462	12,462	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,872</u>	<u>40,872</u>	<u>18,707</u>	<u>22,165</u>
Excess of revenues over (under) expenditures	<u>(40,272)</u>	<u>(40,272)</u>	<u>(18,040)</u>	<u>22,232</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (40,272)</u>	<u>\$ (40,272)</u>	<u>(18,040)</u>	<u>\$ 22,232</u>
Fund Balance, beginning of year			41,017	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>41,017</u>	
Fund Balance, end of year			<u>\$ 22,977</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	HOMELAND SECURITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	605,189	598,172	(7,017)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	41	41
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>605,189</u>	<u>598,213</u>	<u>(6,976)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	605,189	598,213	6,976
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>605,189</u>	<u>598,213</u>	<u>6,976</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CDBG AG PARK			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	524,003	1,024,003	506,308	(517,695)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	524,003	1,024,003	506,308	(517,695)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	516,503	1,016,503	498,808	517,695
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,500	7,500	7,500	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	524,003	1,024,003	506,308	517,695
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SPONSORED CTEP GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	87,013	5,746	(81,267)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	13,487	4,671	(8,816)
Total Revenues	<u>-</u>	<u>100,500</u>	<u>10,417</u>	<u>(90,083)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	100,500	6,636	93,864
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>100,500</u>	<u>6,636</u>	<u>93,864</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>3,781</u>	<u>3,781</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,781</u>	<u>\$ 3,781</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 3,781</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ENVIRONMENTAL ASSESSMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,388	5,388	5,388	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,388</u>	<u>5,388</u>	<u>5,388</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	338	387	387	-
Supplies/services/materials, etc.	5,050	5,001	5,001	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,388</u>	<u>5,388</u>	<u>5,388</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SAFE KIDS SAFE COMMUNITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,924	28,924	22,879	(6,045)
Charges for services	2,800	2,800	1,747	(1,053)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	11,000	17,999	6,999
Total Revenues	<u>16,724</u>	<u>42,724</u>	<u>42,625</u>	<u>(99)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	5,064	26,200	21,805	4,395
Supplies/services/materials, etc.	14,110	18,974	11,099	7,875
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>19,174</u>	<u>45,174</u>	<u>32,904</u>	<u>12,270</u>
Excess of revenues over (under) expenditures	<u>(2,450)</u>	<u>(2,450)</u>	<u>9,721</u>	<u>12,171</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,450)</u>	<u>\$ (2,450)</u>	<u>9,721</u>	<u>\$ 12,171</u>
Fund Balance, beginning of year			2,450	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,450</u>	
Fund Balance, end of year			<u>\$ 12,171</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SUBDIVISION REVIEW			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	10,000	17,331	7,331
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>10,000</u>	<u>17,331</u>	<u>7,331</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	9,817	9,817	-
Supplies/services/materials, etc.	-	183	183	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>7,331</u>	<u>7,331</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>7,331</u>	<u>\$ 7,331</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 7,331</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	58,896	207,432	174,129	(33,303)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>58,896</u>	<u>207,432</u>	<u>174,129</u>	<u>(33,303)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	78,434	179,526	108,688	70,838
Supplies/services/materials, etc.	56,446	91,235	27,804	63,431
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	60,000	72,655	39,328	33,327
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>194,880</u>	<u>343,416</u>	<u>175,820</u>	<u>167,596</u>
Excess of revenues over (under) expenditures	<u>(135,984)</u>	<u>(135,984)</u>	<u>(1,691)</u>	<u>134,293</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (135,984)</u>	<u>\$ (135,984)</u>	<u>(1,691)</u>	<u>\$ 134,293</u>
Fund Balance, beginning of year			135,983	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>135,983</u>	
Fund Balance, end of year			<u>\$ 134,292</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	WEED & SEED			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	267	267	267	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>267</u>	<u>267</u>	<u>267</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	245	261	261	-
Supplies/services/materials, etc.	22	6	6	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>267</u>	<u>267</u>	<u>267</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	DRUG FREE COMMUNITY GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	14,230	12,563	(1,667)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>14,230</u>	<u>12,563</u>	<u>(1,667)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	8,755	8,016	739
Supplies/services/materials, etc.	-	5,475	4,547	928
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>14,230</u>	<u>12,563</u>	<u>1,667</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CANCER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	74,829	74,829	73,155	(1,674)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>74,829</u>	<u>74,829</u>	<u>73,155</u>	<u>(1,674)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	105,598	104,894	61,786	43,108
Supplies/services/materials, etc.	9,700	10,404	9,522	882
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>115,298</u>	<u>115,298</u>	<u>71,308</u>	<u>43,990</u>
Excess of revenues over (under) expenditures	<u>(40,469)</u>	<u>(40,469)</u>	<u>1,847</u>	<u>42,316</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (40,469)</u>	<u>\$ (40,469)</u>	<u>1,847</u>	<u>\$ 42,316</u>
Fund Balance, beginning of year			40,469	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>40,469</u>	
Fund Balance, end of year			<u>\$ 42,316</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	TOBACCO			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	58,089	58,089	55,185	(2,904)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>58,089</u>	<u>58,089</u>	<u>55,185</u>	<u>(2,904)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	62,542	62,542	48,021	14,521
Supplies/services/materials, etc.	17,759	17,759	7,819	9,940
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>80,301</u>	<u>80,301</u>	<u>55,840</u>	<u>24,461</u>
Excess of revenues over (under) expenditures	<u>(22,212)</u>	<u>(22,212)</u>	<u>(655)</u>	<u>21,557</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (22,212)</u>	<u>\$ (22,212)</u>	<u>(655)</u>	<u>\$ 21,557</u>
Fund Balance, beginning of year			22,212	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>22,212</u>	
Fund Balance, end of year			<u>\$ 21,557</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	HAN/EPID			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,357	7,357	7,357	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	7,357	7,357	7,357	-
Excess of revenues over (under) expenditures	(7,357)	(7,357)	(7,357)	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (7,357)	\$ (7,357)	(7,357)	\$ -
Fund Balance, beginning of year			7,357	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			7,357	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	PUBLIC WATER SUPPLY SYSTEM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	3,000	2,980	(20)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>3,000</u>	<u>2,980</u>	<u>(20)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	2,847	2,846	1
Supplies/services/materials, etc.	-	153	134	19
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,000</u>	<u>2,980</u>	<u>20</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	73,288	323,260	278,058	(45,202)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>73,288</u>	<u>323,260</u>	<u>278,058</u>	<u>(45,202)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	65,900	287,714	247,525	40,189
Supplies/services/materials, etc.	7,388	35,546	30,533	5,013
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>73,288</u>	<u>323,260</u>	<u>278,058</u>	<u>45,202</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ABSTINENCE CONTRACT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,640	14,145	11,016	(3,129)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,640</u>	<u>14,145</u>	<u>11,016</u>	<u>(3,129)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	784	4,594	4,387	207
Supplies/services/materials, etc.	3,856	9,551	6,629	2,922
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,640</u>	<u>14,145</u>	<u>11,016</u>	<u>3,129</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	93,959	171,697	180,335	8,638
Charges for services	8,000	38,450	28,453	(9,997)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>101,959</u>	<u>210,147</u>	<u>208,788</u>	<u>(1,359)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	154,700	258,099	256,784	1,315
Supplies/services/materials, etc.	32,309	37,098	37,053	45
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>187,009</u>	<u>295,197</u>	<u>293,837</u>	<u>1,360</u>
Excess of revenues over (under) expenditures	<u>(85,050)</u>	<u>(85,050)</u>	<u>(85,049)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	72,508	72,508	72,508	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>72,508</u>	<u>72,508</u>	<u>72,508</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,542)</u>	<u>\$ (12,542)</u>	<u>(12,541)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			12,541	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>12,541</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	SUICIDE PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(261)	(261)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>(261)</u>	<u>(261)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,129	1,384	1,384	-
Supplies/services/materials, etc.	8,610	8,355	8,355	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>9,739</u>	<u>9,739</u>	<u>9,739</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(9,739)</u>	<u>(9,739)</u>	<u>(10,000)</u>	<u>(261)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9,739)</u>	<u>\$ (9,739)</u>	<u>(10,000)</u>	<u>\$ (261)</u>
Fund Balance, beginning of year			10,000	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>10,000</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	HIV CONSORTIUM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	21,609	45,189	26,594	(18,595)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>21,609</u>	<u>45,189</u>	<u>26,594</u>	<u>(18,595)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	17,217	32,342	17,075	15,267
Supplies/services/materials, etc.	16,299	24,754	14,279	10,475
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>33,516</u>	<u>57,096</u>	<u>31,354</u>	<u>25,742</u>
Excess of revenues over (under) expenditures	<u>(11,907)</u>	<u>(11,907)</u>	<u>(4,760)</u>	<u>7,147</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (11,907)</u>	<u>\$ (11,907)</u>	<u>(4,760)</u>	<u>\$ 7,147</u>
Fund Balance, beginning of year			11,906	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>11,906</u>	
Fund Balance, end of year			<u>\$ 7,146</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	68,258	23,073	(45,185)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>68,258</u>	<u>23,073</u>	<u>(45,185)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	40,426	11,902	28,524
Supplies/services/materials, etc.	-	27,832	11,171	16,661
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>68,258</u>	<u>23,073</u>	<u>45,185</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,913	33,142	21,160	(11,982)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	600	700	610	(90)
Total Revenues	<u>7,513</u>	<u>33,842</u>	<u>21,770</u>	<u>(12,072)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	8,793	34,216	23,099	11,117
Supplies/services/materials, etc.	424	1,330	374	956
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>9,217</u>	<u>35,546</u>	<u>23,473</u>	<u>12,073</u>
Excess of revenues over (under) expenditures	<u>(1,704)</u>	<u>(1,704)</u>	<u>(1,703)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,704)</u>	<u>\$ (1,704)</u>	<u>(1,703)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			1,703	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,703</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,482	15,327	12,375	(2,952)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,482</u>	<u>15,327</u>	<u>12,375</u>	<u>(2,952)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,320	14,401	11,554	2,847
Supplies/services/materials, etc.	162	926	821	105
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,482</u>	<u>15,327</u>	<u>12,375</u>	<u>2,952</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	AIDS / HIV TESTING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	16,651	50,670	38,311	(12,359)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,651</u>	<u>50,670</u>	<u>38,311</u>	<u>(12,359)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	12,909	36,092	31,114	4,978
Supplies/services/materials, etc.	6,447	17,283	9,046	8,237
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>19,356</u>	<u>53,375</u>	<u>40,160</u>	<u>13,215</u>
Excess of revenues over (under) expenditures	<u>(2,705)</u>	<u>(2,705)</u>	<u>(1,849)</u>	<u>856</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,705)</u>	<u>\$ (2,705)</u>	<u>(1,849)</u>	<u>\$ 856</u>
Fund Balance, beginning of year			2,704	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,704</u>	
Fund Balance, end of year			<u>\$ 855</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	179,217	180,665	181,292	627
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	12,000	17,410	17,409	(1)
Total Revenues	<u>191,217</u>	<u>198,075</u>	<u>198,701</u>	<u>626</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	190,877	194,447	194,446	1
Supplies/services/materials, etc.	38,158	31,446	30,364	1,082
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	10,000	10,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>229,035</u>	<u>235,893</u>	<u>234,810</u>	<u>1,083</u>
Excess of revenues over (under) expenditures	<u>(37,818)</u>	<u>(37,818)</u>	<u>(36,109)</u>	<u>1,709</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	37,000	37,000	37,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (818)</u>	<u>\$ (818)</u>	<u>891</u>	<u>\$ 1,709</u>
Fund Balance, beginning of year			819	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>819</u>	
Fund Balance, end of year			<u>\$ 1,710</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	118,856	120,002	120,002	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>118,856</u>	<u>120,002</u>	<u>120,002</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	33,309	33,541	33,540	1
Supplies/services/materials, etc.	90,047	90,961	90,641	320
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>123,356</u>	<u>124,502</u>	<u>124,181</u>	<u>321</u>
Excess of revenues over (under) expenditures	<u>(4,500)</u>	<u>(4,500)</u>	<u>(4,179)</u>	<u>321</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	4,500	4,500	4,500	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>321</u>	<u>\$ 321</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 321</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	16,297	16,297	15,821	(476)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,297</u>	<u>16,297</u>	<u>15,821</u>	<u>(476)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	14,859	14,584	14,052	532
Supplies/services/materials, etc.	1,886	2,161	1,769	392
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>16,745</u>	<u>16,745</u>	<u>15,821</u>	<u>924</u>
Excess of revenues over (under) expenditures	<u>(448)</u>	<u>(448)</u>	<u>-</u>	<u>448</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (448)</u>	<u>\$ (448)</u>	<u>-</u>	<u>\$ 448</u>
Fund Balance, beginning of year			448	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>448</u>	
Fund Balance, end of year			<u>\$ 448</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	CONGREGATE MEALS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	235,133	259,059	257,652	(1,407)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	187,000	179,000	171,373	(7,627)
Total Revenues	<u>422,133</u>	<u>438,059</u>	<u>429,025</u>	<u>(9,034)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	233,833	280,474	280,474	-
Supplies/services/materials, etc.	216,800	186,085	186,084	1
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>450,633</u>	<u>466,559</u>	<u>466,558</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(28,500)</u>	<u>(28,500)</u>	<u>(37,533)</u>	<u>(9,033)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	28,500	28,500	37,953	9,453
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>28,500</u>	<u>28,500</u>	<u>37,953</u>	<u>9,453</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>420</u>	<u>\$ 420</u>
Fund Balance, beginning of year			130	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>130</u>	
Fund Balance, end of year			<u>\$ 550</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	EASI AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	15	15	15	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>15</u>	<u>15</u>	<u>15</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(15)</u>	<u>(15)</u>	<u>(15)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	1	1
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ (15)</u>	<u>\$ (15)</u>	<u>(14)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			14	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>14</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	RSVP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	98,314	98,314	98,314	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	48,265	48,265	27,949	(20,316)
Total Revenues	<u>146,579</u>	<u>146,579</u>	<u>126,263</u>	<u>(20,316)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	96,839	96,839	86,286	10,553
Supplies/services/materials, etc.	69,740	69,740	46,625	23,115
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>166,579</u>	<u>166,579</u>	<u>132,911</u>	<u>33,668</u>
Excess of revenues over (under) expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(6,648)</u>	<u>13,352</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>3,352</u>	<u>\$ 13,352</u>
Fund Balance, beginning of year			14,159	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>14,159</u>	
Fund Balance, end of year			<u>\$ 17,511</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	38,013	39,365	39,365	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>38,013</u>	<u>39,365</u>	<u>39,365</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	42,802	42,316	42,315	1
Supplies/services/materials, etc.	20,211	22,049	21,900	149
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>63,013</u>	<u>64,365</u>	<u>64,215</u>	<u>150</u>
Excess of revenues over (under) expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(24,850)</u>	<u>150</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	25,000	25,000	25,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>150</u>	<u>\$ 150</u>
Fund Balance, beginning of year			46	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>46</u>	
Fund Balance, end of year			<u>\$ 196</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	FOSTER GRANDPARENTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	208,334	208,334	208,334	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	52,942	52,942	45,006	(7,936)
Total Revenues	<u>261,276</u>	<u>261,276</u>	<u>253,340</u>	<u>(7,936)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	80,328	66,128	52,351	13,777
Supplies/services/materials, etc.	193,948	208,148	207,980	168
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	12,000	12,000	12,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>286,276</u>	<u>286,276</u>	<u>272,331</u>	<u>13,945</u>
Excess of revenues over (under) expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(18,991)</u>	<u>6,009</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>(8,991)</u>	<u>\$ 6,009</u>
Fund Balance, beginning of year			19,148	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>19,148</u>	
Fund Balance, end of year			<u>\$ 10,157</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	ELDER ABUSE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,700	8,700	-	(8,700)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>8,700</u>	<u>8,700</u>	<u>-</u>	<u>(8,700)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	11,838	11,838	-	11,838
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>11,838</u>	<u>11,838</u>	<u>-</u>	<u>11,838</u>
Excess of revenues over (under) expenditures	<u>(3,138)</u>	<u>(3,138)</u>	<u>-</u>	<u>3,138</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	1,800	1,800	-	(1,800)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
Net Change in Fund Balance	<u>\$ (1,338)</u>	<u>\$ (1,338)</u>	<u>-</u>	<u>\$ 1,339</u>
Fund Balance, beginning of year			1,339	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,339</u>	
Fund Balance, end of year			<u>\$ 1,339</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	COMMUNITY HEALTH CLINIC			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	881,819	899,519	976,117	76,598
Charges for services	244,705	227,005	324,521	97,516
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	36,465	36,465	73,582	37,117
Total Revenues	1,162,989	1,162,989	1,374,220	211,231
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,138,987	1,116,500	1,073,817	42,683
Supplies/services/materials, etc.	392,550	415,037	380,127	34,910
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,531,537	1,531,537	1,453,944	77,593
Excess of revenues over (under) expenditures	(368,548)	(368,548)	(79,724)	288,824
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(138,952)	(138,952)	(138,952)	-
Total other financing sources (uses)	(138,952)	(138,952)	(138,952)	-
Net Change in Fund Balance	\$ (507,500)	\$ (507,500)	(218,676)	\$ 288,824
Fund Balance, beginning of year			561,873	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			561,873	
Fund Balance, end of year			\$ 343,197	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2005

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 7,200,782	\$ 7,200,782	\$ 6,990,459	\$ (210,323)
Licenses and permits	91,550	101,550	99,399	(2,151)
Intergovernmental	4,956,663	7,307,547	6,222,227	(1,085,320)
Charges for services	1,200,284	1,213,034	1,341,746	128,712
Fines and forfeitures	27,500	27,500	23,010	(4,490)
Investment income	18,875	18,875	40,108	21,233
Miscellaneous	511,072	523,069	573,364	50,295
Total Revenues	<u>14,006,726</u>	<u>16,392,357</u>	<u>15,290,313</u>	<u>(1,102,044)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	2,995,339	2,944,647	2,727,306	217,341
Supplies/services/materials, etc.	698,289	819,599	419,088	400,511
Public Safety:				
Personal services	1,118,221	1,076,407	902,387	174,020
Supplies/services/materials, etc.	786,750	1,746,615	1,357,107	389,508
Public Works:				
Personal services	1,724,757	1,723,591	1,595,340	128,251
Supplies/services/materials, etc.	2,204,769	2,686,431	1,654,243	1,032,188
Public Health:				
Personal services	2,602,627	3,161,298	2,645,492	515,806
Supplies/services/materials, etc.	1,341,253	1,557,976	1,361,806	196,170
Social and Economic Services:				
Personal services	991,445	1,048,884	1,023,127	25,757
Supplies/services/materials, etc.	1,041,484	1,008,671	745,444	263,227
Culture and Recreation:				
Personal services	38,175	38,175	28,840	9,335
Supplies/services/materials, etc.	428,955	428,945	427,642	1,303
Housing and Community Development:				
Personal services	83,595	81,455	81,445	10
Supplies/services/materials, etc.	117,752	119,892	68,102	51,790
Conservation of Natural Resources:				
Personal services	34,418	35,467	35,467	-
Supplies/services/materials, etc.	6,105	5,057	5,057	-
Miscellaneous	450,000	450,000	241,024	208,976
Capital Expenditures	741,157	766,322	245,362	520,960
Debt Service:				
Principal	145,206	147,899	141,829	6,070
Interest	37,468	37,468	37,957	(489)
Total Expenditures	<u>17,587,765</u>	<u>19,884,799</u>	<u>15,744,065</u>	<u>4,140,734</u>
Excess of revenues over (under) expenditures	<u>(3,581,039)</u>	<u>(3,492,442)</u>	<u>(453,752)</u>	<u>3,038,690</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Transfers in	1,094,624	1,094,625	1,130,885	36,260
Transfers out	(1,113,460)	(1,202,058)	(1,202,056)	2
Total other financing sources (uses)	<u>431,164</u>	<u>342,567</u>	<u>(71,171)</u>	<u>(413,738)</u>
Net Change in Fund Balance	<u>\$ (3,149,875)</u>	<u>\$ (3,149,875)</u>	<u>(524,923)</u>	<u>\$ 2,624,952</u>
Fund Balance, beginning of year			6,338,401	
Prior Period Adjustment			25,631	
Fund balance, beginning of year, restated			<u>6,364,032</u>	
Fund Balance, end of year			<u>\$ 5,839,109</u>	

(concluded)

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.

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, 2005**

	Fair Bond	Adult Detention Center	RID Revolving	RID #31 Woodland Estates	RID #33 McIver Road	RID #34 Gore Hill	RID #35A Elk Drive
ASSETS							
Cash and cash equivalents	\$ 98,149	\$ 117,899	\$ 81,257	\$ 22,247	\$ 52,841	\$ 42,403	\$ 1,637
Taxes and assessments receivable	175,327	219,023	199	52,179	248,444	208,813	7,335
Other receivables	301	362	-	68	162	130	49
Total assets	<u>\$ 273,777</u>	<u>\$ 337,284</u>	<u>\$ 81,456</u>	<u>\$ 74,494</u>	<u>\$ 301,447</u>	<u>\$ 251,346</u>	<u>\$ 9,021</u>
LIABILITIES							
Deferred revenue	\$ 175,327	\$ 219,023	\$ 199	\$ 52,179	\$ 248,444	\$ 208,813	\$ 7,335
FUND BALANCES							
Reserved for debt service	<u>98,450</u>	<u>118,261</u>	<u>81,257</u>	<u>22,315</u>	<u>53,003</u>	<u>42,533</u>	<u>1,686</u>
Total liabilities and fund balances	<u>\$ 273,777</u>	<u>\$ 337,284</u>	<u>\$ 81,456</u>	<u>\$ 74,494</u>	<u>\$ 301,447</u>	<u>\$ 251,346</u>	<u>\$ 9,021</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2005

	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	Totals
ASSETS						
Cash and cash equivalents	\$ 44,385	\$ 20,435	\$ 27,141	\$ 2,779	\$ 9,652	\$ 520,825
Taxes and assessments receivable	231,578	60,071	150,018	29,810	51,563	1,434,360
Other receivables	136	63	83	8	30	1,392
Total assets	<u>\$ 276,099</u>	<u>\$ 80,569</u>	<u>\$ 177,242</u>	<u>\$ 32,597</u>	<u>\$ 61,245</u>	<u>\$ 1,956,577</u>
LIABILITIES						
Deferred revenue	\$ 231,578	\$ 60,071	\$ 150,018	\$ 29,810	\$ 51,563	\$ 1,434,360
FUND BALANCES						
Reserved for debt service	44,521	20,498	27,224	2,787	9,682	522,217
Total liabilities and fund balances	<u>\$ 276,099</u>	<u>\$ 80,569</u>	<u>\$ 177,242</u>	<u>\$ 32,597</u>	<u>\$ 61,245</u>	<u>\$ 1,956,577</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	Fair Bond	Adult Detention Center	RID Revolving	RID #31 Woodland Estates	RID #33 Mciver Road
REVENUES					
Taxes and special assessments	\$ 489,529	\$ 661,768	\$ 751	\$ 18,777	\$ 47,186
Intergovernmental	4,183	5,816	-	-	-
Investment income	6,205	7,385	-	281	649
Total Revenues	<u>499,917</u>	<u>674,969</u>	<u>751</u>	<u>19,058</u>	<u>47,835</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	440,000	445,000	-	15,000	50,000
Interest	165,893	382,080	-	2,956	15,488
Total Expenditures	<u>605,893</u>	<u>827,080</u>	<u>-</u>	<u>17,956</u>	<u>65,488</u>
Excess of revenues over (under) expenditures	<u>(105,976)</u>	<u>(152,111)</u>	<u>751</u>	<u>1,102</u>	<u>(17,653)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	3,495	-	-
Transfers in	-	-	14,300	-	-
Transfers out	-	-	(300,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(282,205)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(105,976)</u>	<u>(152,111)</u>	<u>(281,454)</u>	<u>1,102</u>	<u>(17,653)</u>
Fund Balance, beginning of year	204,426	270,372	362,711	21,213	70,656
Fund Balance, end of year	<u>\$ 98,450</u>	<u>\$ 118,261</u>	<u>\$ 81,257</u>	<u>\$ 22,315</u>	<u>\$ 53,003</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	RID #34 Gore Hill	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road
REVENUES					
Taxes and special assessments	\$ 39,896	\$ 7,177	\$ 41,202	\$ 14,423	\$ 33,480
Intergovernmental	-	-	-	-	-
Investment income	499	240	536	267	678
Total Revenues	<u>40,395</u>	<u>7,417</u>	<u>41,738</u>	<u>14,690</u>	<u>34,158</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	35,000	-	40,000	5,000	20,000
Interest	12,435	-	12,574	3,494	11,201
Total Expenditures	<u>47,435</u>	<u>-</u>	<u>52,574</u>	<u>8,494</u>	<u>31,201</u>
Excess of revenues over (under) expenditures	<u>(7,040)</u>	<u>7,417</u>	<u>(10,836)</u>	<u>6,196</u>	<u>2,957</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(14,300)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(14,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(7,040)</u>	<u>(6,883)</u>	<u>(10,836)</u>	<u>6,196</u>	<u>2,957</u>
Fund Balance, beginning of year	49,573	8,569	55,357	14,302	24,267
Fund Balance, end of year	<u>\$ 42,533</u>	<u>\$ 1,686</u>	<u>\$ 44,521</u>	<u>\$ 20,498</u>	<u>\$ 27,224</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	Totals
REVENUES			
Taxes and special assessments	\$ 4,310	\$ 6,474	\$ 1,364,973
Intergovernmental	-	-	9,999
Investment income	111	216	17,067
Total Revenues	<u>4,421</u>	<u>6,690</u>	<u>1,392,039</u>
EXPENDITURES			
Current:			
General Government:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Safety:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Works:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Health:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Social and Economic Services:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Culture and Recreation:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Housing and Community Development:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Conservation of Natural Resources:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Miscellaneous	-	-	-
Capital Expenditures	-	-	-
Debt Service:			
Principal	5,000	4,603	1,059,603
Interest	1,704	3,337	611,162
Total Expenditures	<u>6,704</u>	<u>7,940</u>	<u>1,670,765</u>
Excess of revenues over (under) expenditures	<u>(2,283)</u>	<u>(1,250)</u>	<u>(278,726)</u>
OTHER FINANCING SOURCES (USES)			
Sale of assets	-	-	3,495
Transfers in	-	-	14,300
Transfers out	-	-	(314,300)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(296,505)</u>
Net Change in Fund Balance	<u>(2,283)</u>	<u>(1,250)</u>	<u>(575,231)</u>
Fund Balance, beginning of year	5,070	10,932	1,097,448
Fund Balance, end of year	<u>\$ 2,787</u>	<u>\$ 9,682</u>	<u>\$ 522,217</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	FAIR BOND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 463,959	\$ 463,959	\$ 489,529	\$ 25,570
Intergovernmental	6,560	6,560	4,183	(2,377)
Investment income	-	-	6,205	6,205
Total Revenues	<u>470,519</u>	<u>470,519</u>	<u>499,917</u>	<u>29,398</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	440,000	440,000	440,000	-
Interest	167,642	167,642	165,893	1,749
Total Expenditures	<u>607,642</u>	<u>607,642</u>	<u>605,893</u>	<u>1,749</u>
Excess of revenues over (under) expenditures	<u>(137,123)</u>	<u>(137,123)</u>	<u>(105,976)</u>	<u>31,147</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from bonds	-	-	-	-
Bond refunding expense	-	-	-	-
Sale of assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (137,123)</u>	<u>\$ (137,123)</u>	<u>(105,976)</u>	<u>\$ 31,147</u>
Fund Balance, beginning of year			204,426	
Fund Balance, end of year			<u>\$ 98,450</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

ADULT DETENTION CENTER				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 640,885	\$ 640,885	\$ 661,768	\$ 20,883
Intergovernmental	8,200	8,200	5,816	(2,384)
Investment income	-	-	7,385	7,385
Total Revenues	<u>649,085</u>	<u>649,085</u>	<u>674,969</u>	<u>25,884</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	445,000	445,000	445,000	-
Interest	394,738	394,738	382,080	12,658
Total Expenditures	<u>839,738</u>	<u>839,738</u>	<u>827,080</u>	<u>12,658</u>
Excess of revenues over (under) expenditures	<u>(190,653)</u>	<u>(190,653)</u>	<u>(152,111)</u>	<u>38,542</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (190,653)</u>	<u>\$ (190,653)</u>	<u>(152,111)</u>	<u>\$ 38,542</u>
Fund Balance, beginning of year			270,372	
Fund Balance, end of year			<u>\$ 118,261</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	RID REVOLVING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 751	\$ 751
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>751</u>	<u>751</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	75,000	75,000	-	75,000
Interest	-	-	-	-
Total Expenditures	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Excess of revenues over (under) expenditures	<u>(75,000)</u>	<u>(75,000)</u>	<u>751</u>	<u>75,751</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	3,495	3,495
Transfers in	14,300	14,300	14,300	-
Transfers out	(300,000)	(300,000)	(300,000)	-
Total other financing sources (uses)	<u>(285,700)</u>	<u>(285,700)</u>	<u>(282,205)</u>	<u>3,495</u>
Net Change in Fund Balance	<u>\$ (360,700)</u>	<u>\$ (360,700)</u>	<u>(281,454)</u>	<u>\$ 79,246</u>
Fund Balance, beginning of year			362,711	
Fund Balance, end of year			<u>\$ 81,257</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

RID #31 WOODLAND ESTATES				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 15,630	\$ 15,630	\$ 18,777	\$ 3,147
Intergovernmental	-	-	-	-
Investment income	50	50	281	231
Total Revenues	<u>15,680</u>	<u>15,680</u>	<u>19,058</u>	<u>3,378</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	25,000	25,000	15,000	10,000
Interest	5,370	5,370	2,956	2,414
Total Expenditures	<u>30,370</u>	<u>30,370</u>	<u>17,956</u>	<u>12,414</u>
Excess of revenues over (under) expenditures	<u>(14,690)</u>	<u>(14,690)</u>	<u>1,102</u>	<u>15,792</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (14,690)</u>	<u>\$ (14,690)</u>	<u>1,102</u>	<u>\$ 15,792</u>
Fund Balance, beginning of year			21,213	
Fund Balance, end of year			<u>\$ 22,315</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	RID #33 MCIVER ROAD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 39,000	\$ 39,000	\$ 47,186	\$ 8,186
Intergovernmental	-	-	-	-
Investment income	200	200	649	449
Total Revenues	<u>39,200</u>	<u>39,200</u>	<u>47,835</u>	<u>8,635</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	65,000	65,000	50,000	15,000
Interest	21,140	21,140	15,488	5,652
Total Expenditures	<u>86,140</u>	<u>86,140</u>	<u>65,488</u>	<u>20,652</u>
Excess of revenues over (under) expenditures	<u>(46,940)</u>	<u>(46,940)</u>	<u>(17,653)</u>	<u>29,287</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (46,940)</u>	<u>\$ (46,940)</u>	<u>(17,653)</u>	<u>\$ 29,287</u>
Fund Balance, beginning of year			70,656	
Fund Balance, end of year			<u>\$ 53,003</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

RID #34 GORE HILL				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 35,300	\$ 35,300	\$ 39,896	\$ 4,596
Intergovernmental	-	-	-	-
Investment income	100	100	499	399
Total Revenues	<u>35,400</u>	<u>35,400</u>	<u>40,395</u>	<u>4,995</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	50,000	50,000	35,000	15,000
Interest	20,200	20,200	12,435	7,765
Total Expenditures	<u>70,200</u>	<u>70,200</u>	<u>47,435</u>	<u>22,765</u>
Excess of revenues over (under) expenditures	<u>(34,800)</u>	<u>(34,800)</u>	<u>(7,040)</u>	<u>27,760</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (34,800)</u>	<u>\$ (34,800)</u>	<u>(7,040)</u>	<u>\$ 27,760</u>
Fund Balance, beginning of year			49,573	
Fund Balance, end of year			<u>\$ 42,533</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

	RID #35A ELK DRIVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 5,720	\$ 5,720	\$ 7,177	\$ 1,457
Intergovernmental	-	-	-	-
Investment income	25	25	240	215
Total Revenues	<u>5,745</u>	<u>5,745</u>	<u>7,417</u>	<u>1,672</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>5,745</u>	<u>5,745</u>	<u>7,417</u>	<u>1,672</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(14,300)	(14,300)	(14,300)	-
Total other financing sources (uses)	<u>(14,300)</u>	<u>(14,300)</u>	<u>(14,300)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (8,555)</u>	<u>\$ (8,555)</u>	<u>(6,883)</u>	<u>\$ 1,672</u>
Fund Balance, beginning of year			8,569	
Fund Balance, end of year			<u>\$ 1,686</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

RID #36A FOX FARM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 24,400	\$ 24,400	\$ 41,202	\$ 16,802
Intergovernmental	-	-	-	-
Investment income	100	100	536	436
Total Revenues	<u>24,500</u>	<u>24,500</u>	<u>41,738</u>	<u>17,238</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest	20,150	20,150	12,574	7,576
Total Expenditures	<u>60,150</u>	<u>60,150</u>	<u>52,574</u>	<u>7,576</u>
Excess of revenues over (under) expenditures	<u>(35,650)</u>	<u>(35,650)</u>	<u>(10,836)</u>	<u>24,814</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (35,650)</u>	<u>\$ (35,650)</u>	<u>(10,836)</u>	<u>\$ 24,814</u>
Fund Balance, beginning of year			55,357	
Fund Balance, end of year			<u>\$ 44,521</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

RID #38 BIG SKY				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ 10,040	\$ 10,040	\$ 14,423	\$ 4,383
Intergovernmental	-	-	-	-
Investment income	30	30	267	237
Total Revenues	<u>10,070</u>	<u>10,070</u>	<u>14,690</u>	<u>4,620</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	16,000	16,000	5,000	11,000
Interest	5,246	5,246	3,494	1,752
Total Expenditures	<u>21,246</u>	<u>21,246</u>	<u>8,494</u>	<u>12,752</u>
Excess of revenues over (under) expenditures	<u>(11,176)</u>	<u>(11,176)</u>	<u>6,196</u>	<u>17,372</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (11,176)</u>	<u>\$ (11,176)</u>	<u>6,196</u>	<u>\$ 17,372</u>
Fund Balance, beginning of year			14,302	
Fund Balance, end of year			<u>\$ 20,498</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

RID #39 SUN PRAIRIE ROAD				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 23,000	\$ 23,000	\$ 33,480	\$ 10,480
Intergovernmental	-	-	-	-
Investment income	100	100	678	578
Total Revenues	<u>23,100</u>	<u>23,100</u>	<u>34,158</u>	<u>11,058</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	22,000	22,000	20,000	2,000
Interest	15,220	15,220	11,201	4,019
Total Expenditures	<u>37,220</u>	<u>37,220</u>	<u>31,201</u>	<u>6,019</u>
Excess of revenues over (under) expenditures	<u>(14,120)</u>	<u>(14,120)</u>	<u>2,957</u>	<u>17,077</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (14,120)</u>	<u>\$ (14,120)</u>	<u>2,957</u>	<u>\$ 17,077</u>
Fund Balance, beginning of year			24,267	
Fund Balance, end of year			<u>\$ 27,224</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

	RID #40 HUCKLEBERRY DRIVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 7,740	\$ 7,740	\$ 4,310	\$ (3,430)
Intergovernmental	-	-	-	-
Investment income	20	20	111	91
Total Revenues	<u>7,760</u>	<u>7,760</u>	<u>4,421</u>	<u>(3,339)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	6,000	6,000	5,000	1,000
Interest	4,050	4,050	1,704	2,346
Total Expenditures	<u>10,050</u>	<u>10,050</u>	<u>6,704</u>	<u>3,346</u>
Excess of revenues over (under) expenditures	<u>(2,290)</u>	<u>(2,290)</u>	<u>(2,283)</u>	<u>7</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,290)</u>	<u>\$ (2,290)</u>	<u>(2,283)</u>	<u>\$ 7</u>
Fund Balance, beginning of year			5,070	
Fund Balance, end of year			<u>\$ 2,787</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2005

	RID #41 PARK GARDEN ESTATE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 8,100	\$ 8,100	\$ 6,474	\$ (1,626)
Intergovernmental	-	-	-	-
Investment income	20	20	216	196
Total Revenues	<u>8,120</u>	<u>8,120</u>	<u>6,690</u>	<u>(1,430)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	15,000	15,000	4,603	10,397
Interest	4,000	4,000	3,337	663
Total Expenditures	<u>19,000</u>	<u>19,000</u>	<u>7,940</u>	<u>11,060</u>
Excess of revenues over (under) expenditures	<u>(10,880)</u>	<u>(10,880)</u>	<u>(1,250)</u>	<u>9,630</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,880)</u>	<u>\$ (10,880)</u>	<u>(1,250)</u>	<u>\$ 9,630</u>
Fund Balance, beginning of year			10,932	
Fund Balance, end of year			<u>\$ 9,682</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2005

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,273,774	\$ 1,273,774	\$ 1,364,973	\$ 91,199
Intergovernmental	14,760	14,760	9,999	(4,761)
Investment income	645	645	17,067	16,422
Total Revenues	<u>1,289,179</u>	<u>1,289,179</u>	<u>1,392,039</u>	<u>102,860</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	1,199,000	1,199,000	1,059,603	139,397
Interest	657,756	657,756	611,162	46,594
Total Expenditures	<u>1,856,756</u>	<u>1,856,756</u>	<u>1,670,765</u>	<u>185,991</u>
Excess of revenues over (under) expenditures	<u>(567,577)</u>	<u>(567,577)</u>	<u>(278,726)</u>	<u>288,851</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	3,495	3,495
Transfers in	14,300	14,300	14,300	-
Transfers out	(314,300)	(314,300)	(314,300)	-
Total other financing sources (uses)	<u>(300,000)</u>	<u>(300,000)</u>	<u>(296,505)</u>	<u>3,495</u>
Net Change in Fund Balance	<u>\$ (867,577)</u>	<u>\$ (867,577)</u>	<u>(575,231)</u>	<u>\$ 292,346</u>
Fund Balance, beginning of year			1,097,448	
Fund Balance, end of year			<u>\$ 522,217</u>	

(concluded)

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.

CTEP – Set up to account for federal grant utilized for capital improvements to County facilities.

Public Safety Capital Reserve - Set up to fund capital improvements for the Sheriff's Office and Adult Detention Center.

Ulm-Pishkun – To account for Ulm-Pishkun road improvements paid for by the State of Montana.

Whitetail Lane RID Construction – To account for Whitetail Lane construction costs and loan proceeds to pay for the improvements.

Flood/Gannon RID Construction – To account for Flood/Gannon construction costs and loan proceeds to pay for the improvements

Eden Bridge – To account for the replacement of the Eden Bridge utilizing a state grant and match monies.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2005**

	<u>Capital Building Reserve</u>	<u>Fairgrounds Capital Improvement</u>	<u>Mosquito Capital Reserve</u>	<u>Junk Vehicle Capital Reserve</u>	<u>Health Department Capital Reserve</u>
ASSETS					
Cash and cash equivalents	\$ 620,995	\$ 114,615	\$ 20,926	\$ 152,583	\$ 91,792
Restricted cash and cash equivalents	15,671	-	-	-	-
Other receivables	497	352	64	469	282
Total assets	<u>\$ 637,163</u>	<u>\$ 114,967</u>	<u>\$ 20,990</u>	<u>\$ 153,052</u>	<u>\$ 92,074</u>
LIABILITIES					
Short-term payables	\$ 8,778	\$ -	\$ 8,650	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	8,778	-	8,650	-	-
FUND BALANCES					
Reserved	<u>628,385</u>	<u>114,967</u>	<u>12,340</u>	<u>153,052</u>	<u>92,074</u>
Total liabilities and fund balances	<u>\$ 637,163</u>	<u>\$ 114,967</u>	<u>\$ 20,990</u>	<u>\$ 153,052</u>	<u>\$ 92,074</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2005

	Clinic Capital Reserve	CTEP	Public Safety Capital Reserve	Ulm-Pishkun	Whitetail Lane RID Construction
ASSETS					
Cash and cash equivalents	\$ 163,141	\$ -	\$ -	\$ -	\$ -
Restricted cash and cash equivalents	-	-	-	-	-
Other receivables	500	25	-	117,081	-
Total assets	\$ 163,641	\$ 25	\$ -	\$ 117,081	\$ -
LIABILITIES					
Short-term payables	\$ 5,987	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	25	21,505	117,081	48,990
Total Liabilities	5,987	25	21,505	117,081	48,990
FUND BALANCES					
Reserved	157,654	-	(21,505)	-	(48,990)
Total liabilities and fund balances	\$ 163,641	\$ 25	\$ -	\$ 117,081	\$ -

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2005

	Flood/Gannon RID Construction	Eden Bridge	Totals
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 1,164,052
Restricted cash and cash equivalents	-	-	15,671
Other receivables	-	4,617	123,887
Total assets	\$ -	\$ 4,617	\$ 1,303,610
LIABILITIES			
Short-term payables	\$ -	\$ -	\$ 23,415
Due to other funds	269,342	4,617	461,560
Total Liabilities	269,342	4,617	484,975
FUND BALANCES			
Reserved	(269,342)	-	818,635
Total liabilities and fund balances	\$ -	\$ 4,617	\$ 1,303,610

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	8,961	1,686	262	2,001	1,724
Miscellaneous	-	27,780	-	-	-
Total Revenues	<u>8,961</u>	<u>29,466</u>	<u>262</u>	<u>2,001</u>	<u>1,724</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	(41,173)	-	-	-	-
Capital Expenditures	60,182	7,500	8,650	-	-
Debt Service:					
Principal	432,289	-	-	-	-
Interest	16,248	-	-	-	-
Total Expenditures	<u>467,546</u>	<u>7,500</u>	<u>8,650</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(458,585)</u>	<u>21,966</u>	<u>(8,388)</u>	<u>2,001</u>	<u>1,724</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	500,000	49,356	8,319	55,128	-
Transfers out	-	(32,233)	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>17,123</u>	<u>8,319</u>	<u>55,128</u>	<u>-</u>
Net Change in Fund Balance	41,415	39,089	(69)	57,129	1,724
Fund Balance, beginning of year	586,970	75,878	12,409	95,923	90,350
Fund Balance, end of year	<u>\$ 628,385</u>	<u>\$ 114,967</u>	<u>\$ 12,340</u>	<u>\$ 153,052</u>	<u>\$ 92,074</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	Clinic Capital Reserve	CTEP	Public Safety Capital Reserve	Ulm-Pishkun	Whitetail Lane RID Construction
REVENUES					
Intergovernmental	\$ -	\$ 1,339	\$ -	\$ 118,751	\$ -
Investment income	2,837	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,837</u>	<u>1,339</u>	<u>-</u>	<u>118,751</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	5,987	1,339	21,505	118,751	48,990
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>5,987</u>	<u>1,339</u>	<u>21,505</u>	<u>118,751</u>	<u>48,990</u>
Excess of revenues over (under) expenditures	<u>(3,150)</u>	<u>-</u>	<u>(21,505)</u>	<u>-</u>	<u>(48,990)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	138,952	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>138,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	135,802	-	(21,505)	-	(48,990)
Fund Balance, beginning of year	21,852	-	-	-	-
Fund Balance, end of year	<u>\$ 157,654</u>	<u>\$ -</u>	<u>\$ (21,505)</u>	<u>\$ -</u>	<u>\$ (48,990)</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	Flood/Gannon RID		Totals
	Construction	Eden Bridge	
REVENUES			
Intergovernmental	\$ -	\$ 230,840	\$ 350,930
Investment income	-	-	17,471
Miscellaneous	-	-	27,780
Total Revenues	<u>-</u>	<u>230,840</u>	<u>396,181</u>
EXPENDITURES			
Current:			
General Government:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Safety:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Works:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Public Health:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Social and Economic Services:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Culture and Recreation:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Housing and Community Development:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Conservation of Natural Resources:			
Personal services	-	-	-
Supplies/services/materials, etc.	-	-	-
Miscellaneous	-	-	(41,173)
Capital Expenditures	269,342	424,718	966,964
Debt Service:			
Principal	-	-	432,289
Interest	-	-	16,248
Total Expenditures	<u>269,342</u>	<u>424,718</u>	<u>1,374,328</u>
Excess of revenues over (under) expenditures	<u>(269,342)</u>	<u>(193,878)</u>	<u>(978,147)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	18,000	769,755
Transfers out	-	-	(32,233)
Total other financing sources (uses)	<u>-</u>	<u>18,000</u>	<u>737,522</u>
Net Change in Fund Balance	<u>(269,342)</u>	<u>(175,878)</u>	<u>(240,625)</u>
Fund Balance, beginning of year	-	175,878	1,059,260
Fund Balance, end of year	<u>\$ (269,342)</u>	<u>\$ -</u>	<u>\$ 818,635</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2005

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	3,000	3,000	8,961	5,961
Miscellaneous	-	-	-	-
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>8,961</u>	<u>5,961</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	65,000	65,000	(41,173)	106,173
Capital Expenditures	685,595	306,295	60,182	246,113
Debt Service:				
Principal	57,400	432,400	432,289	111
Interest	12,000	16,300	16,248	52
Total Expenditures	<u>819,995</u>	<u>819,995</u>	<u>467,546</u>	<u>352,449</u>
Excess of revenues over (under) expenditures	<u>(816,995)</u>	<u>(816,995)</u>	<u>(458,585)</u>	<u>358,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	500,000	500,000	500,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (316,995)</u>	<u>\$ (316,995)</u>	<u>41,415</u>	<u>\$ 358,410</u>
Fund Balance, beginning of year			586,970	
Fund Balance, end of year			<u>\$ 628,385</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	FAIRGROUNDS CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	1,686	1,686
Miscellaneous	-	-	27,780	27,780
Total Revenues	<u>-</u>	<u>-</u>	<u>29,466</u>	<u>29,466</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	105,878	73,643	7,500	66,143
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>105,878</u>	<u>73,643</u>	<u>7,500</u>	<u>66,143</u>
Excess of revenues over (under) expenditures	<u>(105,878)</u>	<u>(73,643)</u>	<u>21,966</u>	<u>95,609</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	49,356	19,356
Transfers out	-	(32,235)	(32,233)	2
Total other financing sources (uses)	<u>30,000</u>	<u>(2,235)</u>	<u>17,123</u>	<u>19,358</u>
Net Change in Fund Balance	<u>\$ (75,878)</u>	<u>\$ (75,878)</u>	<u>39,089</u>	<u>\$ 114,967</u>
Fund Balance, beginning of year			75,878	
Fund Balance, end of year			<u>\$ 114,967</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	MOSQUITO CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	200	200	262	62
Miscellaneous	-	-	-	-
Total Revenues	<u>200</u>	<u>200</u>	<u>262</u>	<u>62</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	19,669	19,669	8,650	11,019
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>19,669</u>	<u>19,669</u>	<u>8,650</u>	<u>11,019</u>
Excess of revenues over (under) expenditures	<u>(19,469)</u>	<u>(19,469)</u>	<u>(8,388)</u>	<u>11,081</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,319	8,319	8,319	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,319</u>	<u>8,319</u>	<u>8,319</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (11,150)</u>	<u>\$ (11,150)</u>	<u>(69)</u>	<u>\$ 11,081</u>
Fund Balance, beginning of year			12,409	
Fund Balance, end of year			<u>\$ 12,340</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	2,001	2,001
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,001</u>	<u>2,001</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	28	28	-	28
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	90,822	90,822	-	90,822
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>90,850</u>	<u>90,850</u>	<u>-</u>	<u>90,850</u>
Excess of revenues over (under) expenditures	<u>(90,850)</u>	<u>(90,850)</u>	<u>2,001</u>	<u>92,851</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	24,874	24,874	55,128	30,254
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>24,874</u>	<u>24,874</u>	<u>55,128</u>	<u>30,254</u>
Net Change in Fund Balance	<u>\$ (65,976)</u>	<u>\$ (65,976)</u>	<u>57,129</u>	<u>\$ 123,105</u>
Fund Balance, beginning of year			95,923	
Fund Balance, end of year			<u>\$ 153,052</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	HEALTH DEPARTMENT CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	1,724	1,724
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,724</u>	<u>1,724</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	30,000	30,000	-	30,000
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	37,950	37,950	-	37,950
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>67,950</u>	<u>67,950</u>	<u>-</u>	<u>67,950</u>
Excess of revenues over (under) expenditures	<u>(67,950)</u>	<u>(67,950)</u>	<u>1,724</u>	<u>69,674</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (67,950)</u>	<u>\$ (67,950)</u>	<u>1,724</u>	<u>\$ 69,674</u>
Fund Balance, beginning of year			90,350	
Fund Balance, end of year			<u>\$ 92,074</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	CLINIC CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	2,837	2,837
Miscellaneous	-	-	-	-
Total Revenues	-	-	2,837	2,837
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	14,853	14,853	-	14,853
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	106,072	106,072	5,987	100,085
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	120,925	120,925	5,987	114,938
Excess of revenues over (under) expenditures	(120,925)	(120,925)	(3,150)	117,775
OTHER FINANCING SOURCES (USES)				
Transfers in	138,952	138,952	138,952	-
Transfers out	-	-	-	-
Total other financing sources (uses)	138,952	138,952	138,952	-
Net Change in Fund Balance	\$ 18,027	\$ 18,027	135,802	\$ 117,775
Fund Balance, beginning of year			21,852	
Fund Balance, end of year			\$ 157,654	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	CTEP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 176,427	\$ 176,427	\$ 1,339	\$ (175,088)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>176,427</u>	<u>176,427</u>	<u>1,339</u>	<u>(175,088)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	176,427	176,427	1,339	175,088
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>176,427</u>	<u>176,427</u>	<u>1,339</u>	<u>175,088</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<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 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2005

	PUBLIC SAFETY CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	21,505	21,505	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	21,505	21,505	-
Excess of revenues over (under) expenditures	-	(21,505)	(21,505)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	21,505	-	(21,505)
Transfers out	-	-	-	-
Total other financing sources (uses)	-	21,505	-	(21,505)
Net Change in Fund Balance	\$ -	\$ -	(21,505)	\$ (21,505)
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ (21,505)	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2005

	ULM-PISHKUN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 190,606	\$ 190,606	\$ 118,751	\$ (71,855)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>190,606</u>	<u>190,606</u>	<u>118,751</u>	<u>(71,855)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	190,606	190,606	118,751	71,855
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>190,606</u>	<u>190,606</u>	<u>118,751</u>	<u>71,855</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			<u>-</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	WHITETAIL LANE RID CONSTRUCTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	48,990	48,990	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	48,990	48,990	-
Excess of revenues over (under) expenditures	-	(48,990)	(48,990)	-
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	48,990	-	(48,990)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	48,990	-	(48,990)
Net Change in Fund Balance	\$ -	\$ -	(48,990)	\$ (48,990)
Fund Balance, beginning of year			-	
Fund Balance, end of year			(48,990)	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2005

	FLOOD / GANNON RID CONSTRUCTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	269,342	269,342	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>269,342</u>	<u>269,342</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(269,342)</u>	<u>(269,342)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	269,342	-	(269,342)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>269,342</u>	<u>-</u>	<u>(269,342)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(269,342)</u>	<u>\$ (269,342)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (269,342)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	EDEN BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 230,840	\$ 230,840	\$ 230,840	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>230,840</u>	<u>230,840</u>	<u>230,840</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	424,718	424,718	424,718	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>424,718</u>	<u>424,718</u>	<u>424,718</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(193,878)</u>	<u>(193,878)</u>	<u>(193,878)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	18,000	18,000	18,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (175,878)</u>	<u>\$ (175,878)</u>	<u>(175,878)</u>	<u>\$ -</u>
Fund Balance, beginning of year			175,878	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2005

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 597,873	\$ 597,873	\$ 350,930	\$ (246,943)
Investment income	3,200	3,200	17,471	14,271
Miscellaneous	-	-	27,780	27,780
Total Revenues	601,073	601,073	396,181	(204,892)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	28	28	-	28
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	44,853	44,853	-	44,853
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	109,881	109,881	(41,173)	151,054
Capital Expenditures	1,837,737	1,766,039	966,964	799,075
Debt Service:				
Principal	57,400	432,400	432,289	111
Interest	12,000	16,300	16,248	52
Total Expenditures	2,061,899	2,369,501	1,374,328	995,173
Excess of revenues over (under) expenditures	(1,460,826)	(1,768,428)	(978,147)	790,281
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	318,332	-	(318,332)
Transfers in	720,145	741,650	769,755	28,105
Transfers out	-	(32,235)	(32,233)	2
Total other financing sources (uses)	720,145	1,027,747	737,522	(290,225)
Net Change in Fund Balance	\$ (740,681)	\$ (740,681)	(240,625)	\$ 500,056
Fund Balance, beginning of year			1,059,260	
Fund Balance, end of year			\$ 818,635	

(concluded)

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.

County Printer - Established to provide for printing 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, 2005

	Intra- Governmental Gasoline	County Printer	Vehicle & Communications	Self Insurance	Totals
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 43,965	\$ 5,973	\$ (5,041)	\$ 2,422,700	\$ 2,467,597
Other receivables	-	-	-	7,439	7,439
Total current assets	<u>43,965</u>	<u>5,973</u>	<u>(5,041)</u>	<u>2,430,139</u>	<u>2,475,036</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	<u>28,323</u>	<u>-</u>	<u>5,041</u>	<u>-</u>	<u>33,364</u>
Capital Assets:					
Machinery & Equipment	28,985	70,686	54,503	-	154,174
Less accumulated depreciation	<u>(10,235)</u>	<u>(43,460)</u>	<u>(30,833)</u>	<u>-</u>	<u>(84,528)</u>
Total capital assets (net accumulated depreciation)	<u>18,750</u>	<u>27,226</u>	<u>23,670</u>	<u>-</u>	<u>69,646</u>
Total noncurrent assets	<u>47,073</u>	<u>27,226</u>	<u>28,711</u>	<u>-</u>	<u>103,010</u>
Total assets	<u>91,038</u>	<u>33,199</u>	<u>23,670</u>	<u>2,430,139</u>	<u>2,578,046</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	6,264	2,349	4,519	262,405	275,537
Due to other funds	<u>-</u>	<u>-</u>	<u>7,366</u>	<u>-</u>	<u>7,366</u>
Total current liabilities	<u>6,264</u>	<u>2,349</u>	<u>11,885</u>	<u>262,405</u>	<u>282,903</u>
Long-term liabilities:					
Compensated absences payable	<u>-</u>	<u>16,606</u>	<u>20,634</u>	<u>-</u>	<u>37,240</u>
Total noncurrent liabilities	<u>-</u>	<u>16,606</u>	<u>20,634</u>	<u>-</u>	<u>37,240</u>
Total Liabilities	<u>6,264</u>	<u>18,955</u>	<u>32,519</u>	<u>262,405</u>	<u>320,143</u>
NET ASSETS					
Invested in capital assets, net of related debt	18,750	27,226	23,670	-	69,646
Equipment replacement reserves	28,323	-	5,041	-	33,364
Unreserved	<u>37,701</u>	<u>(12,982)</u>	<u>(37,560)</u>	<u>2,167,734</u>	<u>2,154,893</u>
Total net assets	<u>\$ 84,774</u>	<u>\$ 14,244</u>	<u>\$ (8,849)</u>	<u>\$ 2,167,734</u>	<u>\$ 2,257,903</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, 2005

	Intra- Governmental Gasoline	County Printer	Vehicle & Communi- cations	Self Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 48,720	\$ -	\$ 48,720
Miscellaneous	-	-	-	1,166	1,166
Internal services	283,055	41,062	16,578	2,627,331	2,968,026
Total operating revenues	<u>283,055</u>	<u>41,062</u>	<u>65,298</u>	<u>2,628,497</u>	<u>3,017,912</u>
OPERATING EXPENSES					
Personal services	-	58,556	93,338	-	151,894
Supplies and materials	265,480	2,846	22,210	-	290,536
Purchased services	259	672	3,095	-	4,026
Fixed charges	-	190	1,639	1,853,872	1,855,701
Depreciation	3,750	6,250	2,813	-	12,813
Total operating expenses	<u>269,489</u>	<u>68,514</u>	<u>123,095</u>	<u>1,853,872</u>	<u>2,314,970</u>
Operating income (loss)	<u>13,566</u>	<u>(27,452)</u>	<u>(57,797)</u>	<u>774,625</u>	<u>702,942</u>
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	-	-	-	38,976	38,976
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,976</u>	<u>38,976</u>
Income (loss) before operating transfers	13,566	(27,452)	(57,797)	813,601	741,918
Operating transfers in	<u>-</u>	<u>33,476</u>	<u>50,000</u>	<u>100,000</u>	<u>183,476</u>
Increase (decrease) in net assets	13,566	6,024	(7,797)	913,601	925,394
Net Assets, beginning of year	<u>71,208</u>	<u>8,220</u>	<u>(1,052)</u>	<u>1,254,133</u>	<u>1,332,509</u>
Net Assets, end of year	<u>\$ 84,774</u>	<u>\$ 14,244</u>	<u>\$ (8,849)</u>	<u>\$ 2,167,734</u>	<u>\$ 2,257,903</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2005

	Intra- Governmental Gasoline	County Printer	Vehicle & Commun- cations	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 283,055	\$ 41,062	\$ 65,298	\$ 2,628,497	\$ 3,017,912
Payments to suppliers	(278,903)	(1,359)	(30,771)	(1,648,191)	(1,959,224)
Payments to employees	-	(41,950)	(91,639)	-	(133,589)
Net cash provided (used) by operating activities	<u>4,152</u>	<u>(2,247)</u>	<u>(57,112)</u>	<u>980,306</u>	<u>925,099</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfer from other funds	-	-	49,999	100,000	149,999
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>49,999</u>	<u>100,000</u>	<u>149,999</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(22,500)	-	(8,600)	-	(31,100)
Interest paid on capital debt	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(22,500)</u>	<u>-</u>	<u>(8,600)</u>	<u>-</u>	<u>(31,100)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	38,976	38,976
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,976</u>	<u>38,976</u>
Net increase (decrease) in cash and cash equivalents	(18,348)	(2,247)	(15,713)	1,119,282	1,082,974
Cash and cash equivalents, July 1, 2004	<u>90,636</u>	<u>8,220</u>	<u>15,713</u>	<u>1,303,418</u>	<u>1,417,987</u>
Cash and cash equivalents, June 30, 2005	<u>\$ 72,288</u>	<u>\$ 5,973</u>	<u>\$ -</u>	<u>\$ 2,422,700</u>	<u>\$ 2,500,961</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ 13,566	\$ (27,452)	\$ (57,797)	\$ 774,625	\$ 702,942
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	3,750	6,250	2,813	-	12,813
(Increase) decrease in receivables	-	-	-	290,186	290,186
Increase (decrease) in Short term payables	(13,164)	2,349	473	(84,505)	(94,847)
Increase (decrease) in Due to other funds	-	-	(4,300)	-	(4,300)
Increase (decrease) Compensated absences payable	-	16,606	1,699	-	18,305
Total adjustments	<u>(9,414)</u>	<u>25,205</u>	<u>685</u>	<u>205,681</u>	<u>222,157</u>
Net cash provided (used) by operating activities	<u>\$ 4,152</u>	<u>\$ (2,247)</u>	<u>\$ (57,112)</u>	<u>\$ 980,306</u>	<u>\$ 925,099</u>
Noncash investing, capital, and financing activities:					
Contributions of capital assets from government		<u>\$ 33,477</u>			<u>\$ 33,477</u>

TRUST AND AGENCY FUNDS

The trust and agency funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Inmate Welfare - Maintain inmate revenue and expenditure.

Human Resources - Account for cafeteria plan deposits and disbursements.

Justice Court New Trust - Receipt and disbursement of bonds and restitution.

Justice Court Old Trust - Receipt and disbursement of bonds and restitution.

Clerk of Court Restitution - Receipt and disbursement of adult restitution.

Emergency Aid - Anonymous donations that can only be used to help indigent citizens.

Clerk & Recorder Trust - Trust to account for proceeds from foreclosure sales.

Agency Funds

Sheriff Drug Forfeiture - Funds for drug enforcement unit.

Sheriff Evidence - Account for cash evidence.

Sheriff Coroner - Collection for serving civil legal documents and related disseminations to alimony and judgment holders.

Extension - Receipt and disbursement for adult agriculture program

Extension Community Development - Receipts and disbursement of extension community development programs.

Warrant Clearing - Fund utilized to account for warrants that have not cleared the bank yet.

Protested Taxes - To hold protested tax payments until distributed.

Protested Taxes - Interest - To account for interest gained on protested taxes.

Public Administrator - Used by public administrator for services in connection with position.

Redemptions - To record tax sale certificates on delinquent taxes.

District Court Trust - Child support receipts and disbursements.

Clerk of Court Fees - To account for fees collected by the Clerk of Court which are distributed to the State?

Partial Tax Payments - To account for partial tax payments until ready for distribution.

Tax Deed Land - To account for funds acquired through sale of land that was seized for non-payment of taxes.

Vaughn Sewer - Established for collection and disbursement of assessment fees for the district.

Black Eagle Sewer - Collection and disbursement of assessment fees for the district.

Fort Shaw Irrigation - Collection and disbursement of assessment fees for the district.

Greenfield Irrigation - Collection and disbursement of assessment fees for the district.

West Great Falls Flood Control - Collection and disbursement of assessment fees for the West Great Falls district.

TRUST AND AGENCY FUNDS

West Great Falls Flood Control Maintenance - Collection and disbursement of assessment fees for the West Great Falls district.

Vaughn Dike - Collection and disbursement of assessment fees for the district.

Vaughn Water - Collection and disbursement of assessment fees for the district.

Tax Increment District - Collection and disbursement of assessment fees for the district.

Belt Fire - Collection and disbursement of assessment fees for the district.

Homestead Acres Water - Collection and disbursement of assessment fees for the district.

Sun Prairie Water - Collection and disbursement of assessment fees for the district.

Sun River Cemetery - Collection and disbursement of assessment fees for the district.

Sun River Cemetery Caretaking - Collection and disbursement of assessment fees for the district.

Black Eagle Fire District - Collection and disbursement of assessment fees for the district.

Black Eagle Sewer Operation - Collection and disbursement of assessment fees for the district.

Simms Sewer - Collection and disbursement of assessment fees for the district.

Conservation District - Collection and disbursement of assessment fees for the district.

Permissive Levy Transit District – Collect money to pay increased health insurance costs for transit employees.

Transit District - Collection and disbursement of assessment fees for the district.

Airport Authority - Collection and distribution of assessment fees for the Airport Authority.

North Central Learning Resources - To account for funding for the center.

Gore Hill Fire - Collection and disbursement of assessment fees for the district.

Sand Coulee Fire - Collection and disbursement of assessment fees for the district.

Simms Fire - Collection and disbursement of assessment fees for the district.

Stockett Fire - Collection and disbursement of assessment fees for the district.

Ulm Fire - Collection and disbursement of assessment fees for the district.

Vaughn Fire - Collection and disbursement of assessment fees for the district.

Fort Shaw Fire - Collection and disbursement of assessment fees for the district.

Monarch Rural Fire - Collection and disbursement of assessment fees for the district.

Black Eagle Rural Fire - Collection and disbursement of assessment fees for the district.

Deerborn Fire - Collection and disbursement of assessment fees for the district.

Cascade Fire - Collection and disbursement of assessment fees for the district.

Motor Vehicle Registration Fees \$3 - Established for collection of vehicle registration fees.

Motor Vehicle Liens \$4 - To account for charges to record liens and certified copy fees.

TRUST AND AGENCY FUNDS

Motor Vehicle Titles - To account for collection of original title fees.

Motor Vehicle Duplicate Titles - To account for collection of duplicate title fees.

Motor Vehicle Personalized Plates - To account for collection of original and renewal of personalized plates fees.

Motor Vehicle Vintage, Pioneer, Ham - To account for collection of Vintage, Pioneer, Ham license plate fees.

Motor Vehicle State Assigned VIN - To account for collection of state assigned VIN fees.

Motor Vehicle 60 Day Sticker - To account for collection of 60 day sticker fees.

Snowmobile Motor Vehicle - To account for collection of snowmobile registration fees.

Highway Patrol Retirement - To account for highway patrol retirement collections.

New Issue Plate Fees - To account for collection of new number plate fees.

Senior Citizens Transportation - To account for senior citizens transportation fee.

Veteran/Purple Heart Plates - To account for collection of Veteran Purple Heart plate fees.

Lewis & Clark Bicentennial - Money collected from sale of Lewis and Clark plates.

Generic Special License Plate - Money collected for Gallatin Co. open space plates and others to be named.

Single Moving/Spec. Moving Equipment - Money collected for moving a mobile home.

FILT, Large Trucks/Semi-Trailers - Fees in lieu of taxes collected on large trucks and semi-trailers.

Motor Vehicle State Liens - Fees for lien filing with the State on titles.

FILT, Motor Homes, TVL Trailers - Fees in lieu of taxes collected on motor homes and travel trailers.

New Vehicle Warranty - To account for collection of new vehicle warranty fees.

FILT, Light Vehicle, Motorcycles - To account for fee in lieu of taxes.

FILT, Boats, Snowmobiles, & OHV - To account for fee in lieu of taxes.

Highway GVW - To account for GVW fees.

MCO Registration - To account for manufactures certificate of origin fees.

Boat Registration - To account for collection of Fish, Wildlife and Parks sail boat registration fees.

Open Land - To account for collection of Gallatin County Open Land plates.

Motor Vehicle Parks - To account for collection of park fees on licenses.

Vet Fee - To account for collection of vet fees on licenses.

Motor Vehicle – District Court - To account for collection of District Court fees on licenses.

Park R.V. Fee - To account for collection of Park fees on R.V. licenses.

FWP Hull ID/HIN - To account for collection of Fish, Wildlife, and Park fees.

Collegiate Plate Fee - To account for collection of collegiate plate fees.

Motorcycle Safety Registration - To account for collection of motorcycle registration fees.

TRUST AND AGENCY FUNDS

ATV Decal - To account for collection of Fish, Wildlife and Parks off highway vehicle decal fees.

Late Registration Fee - To account for late registration fees.

Medical Foreign Vehicle Decal - To account for collection of Medical and Foreign Vehicle decal collections.

Disabled Vet Registration - Fees collected for registration of disabled veteran plates.

Organ Donor Awareness - To account for collection of organ donor awareness fees.

Brain Injury Donation - To account for collection of brain injury awareness fees.

JP Fines & Forfeitures 50% - To account for collection of Justice of the Peace fines and forfeitures.

Justice-Drivers License - To account for the receipt and disbursement of drivers license reinstatement funds.

Court Information Technology - To account for collection of court surcharge for court information technology.

Clerk of Court Fees - To account for collection of Clerk of Court fees (68%: State General).

Fines – To account for fines collected in District Court.

Law Enforcement Act – To account for money collected for the Law Enforcement Academy.

Parole Probation Fees - To account for collection of probation and parole supervisory fees.

Bounty Livestock - To account for livestock assessment.

Horses/Mules Per Capita - To account for collection of livestock per capita fees (Less 2% horses, mules and asses).

Cattle Per Capita - To account for collection of livestock per capita fees (Less 2% cattle).

Sheep/Goats Per Capita - To account for collection of livestock per capita fees (Less 2% sheep and goats).

Swine Per Capita - To account for collection of livestock per capita fees (Less 2% swine).

Poultry Per Capita - To account for collection of livestock per capita fees (Less 2% poultry).

Bison/Llamas/Exotic Per Capita - To account for collection of livestock per capita fees (Less 2% llamas).

Buffalo Per Capita - To account for collection of livestock per capita fees (Less 2% bison).

Elk/Deer Per Capita - To account for collection of livestock per capita fees (Less 2% domestic ungulates).

University Millage - To account for collection of University millage property tax.

University Mill Non-Levy - Non mill levy collections for university millage.

Tax Increment District - University - Money collected for university millage in the tax increment district.

State Perm & Def – Elementary – Defunct replaced by state equalization aid levy.

State Perm & Def – High School - Defunct replaced by state equalization aid levy.

State Equalization Aid AV Tax - To account for collection of statewide equalization levy (40 mills).

State Equalization - Non-Levy - Non mill levy collections for state equalization of schools.

Elementary Equalization Av Tax - To account for elementary education ad valorem tax.

Elementary Equalization - Non-Levy - Non mill levy collections for elementary equalization of schools.

TRUST AND AGENCY FUNDS

High School Equalization - AV Tax - To account for high school ad valorem tax.

High School Equalization - Non-Levy - Non mill levy collections for high school equalization.

Vo-Tech Millage AV Tax - To account for collection of Vo-Tech millage.

Vo-Tech Millage - Non-Levy - Non mill levy collections for Vo-Tech.

State Public Assistance - To account for collection of State Assumption Tax (9 mills).

Department of Justice ID - To account for collection of fees for ID cards.

Forest Fire - To account for collection of forester's FPRA (Fire Protection Tax).

School District #1 - Great Falls - All collections for School District #1.

School District #3 - Cascade - All collections for School District #3.

School District #5 - Centerville - All collections for School District #5.

School District #29 - Belt - All collections for School District #29.

School District # 55 - Sun River - All collections for School District #55.

School District #74 - Vaughn - All collections for School District #74.

School District #85 - Ulm - All collections for School District #85.

School District #95 - Deep Creek - All collections for School District #95.

High School Transportation - To account for cash collected for and distributed to Schools for transportation needs.

High School Retirement - Funds collected to be invested in the High School teachers' retirement system.

Elementary Retirement - Funds collected to be invested in the Elementary School teachers' retirement system.

Permissive Levy Great Falls – Established to pay increased health insurance costs for City of Great Falls employees.

City of Great Falls - To account for collection of miscellaneous remittance from the City of Great Falls.

Great Falls Fire Balances - To account for collection of miscellaneous remittance for the City of Great Falls fire balances.

Town of Belt - To account for collection of miscellaneous remittance from the town of Belt.

Permissive Medical Levy – Cascade – Established to pay increased health insurance costs for employees of the Town of Cascade.

Town of Cascade - To account for collection of miscellaneous remittance from the town of Cascade.

Town of Neihart - To account for collection of miscellaneous remittance from the town of Neihart.

Refunds - To account for real estate tax refunds.

Interest Investment – To account for collection of interest until distributed to funds.

Entitlement Levy Clearing - Tax revenues collected for the entitlement levy and entitlement funds from the state.

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
June 30, 2005

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Totals
Assets:									
Cash and cash equivalents	\$ 30,335	\$ 94	\$ 2,085	\$ 70,486	\$ 293	\$ 42,212	\$ 100	\$ 16,619	\$ 162,224
LIABILITIES AND FUND EQUITY									
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Assets									
Held in Trust	30,335	94	2,085	70,486	293	42,212	100	16,619	162,224
Total liabilities and net assets	\$ 30,335	\$ 94	\$ 2,085	\$ 70,486	\$ 293	\$ 42,212	\$ 100	\$ 16,619	\$ 162,224

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2005

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Total
REVENUES									
Fines and forfeitures	\$ -	\$ -	\$ -	\$ 959,792	\$ (445)	\$ 110,701	\$ -	\$ -	\$ 1,070,048
Miscellaneous	528,329	79,527	132,040	-	-	-	-	41	739,937
Total Revenues	<u>528,329</u>	<u>79,527</u>	<u>132,040</u>	<u>959,792</u>	<u>(445)</u>	<u>110,701</u>	<u>-</u>	<u>41</u>	<u>1,809,985</u>
EXPENDITURES									
Current:									
General Government	-	-	132,235	927,611	29,341	110,357	-	6,314	1,205,858
Public Safety	499,137	100,379	-	-	-	-	-	-	599,516
Total Expenditures	<u>499,137</u>	<u>100,379</u>	<u>132,235</u>	<u>927,611</u>	<u>29,341</u>	<u>110,357</u>	<u>-</u>	<u>6,314</u>	<u>1,805,374</u>
Net Change in Fund Balance	29,192	(20,852)	(195)	32,181	(29,786)	344	-	(6,273)	4,611
Net Assets, beginning of year	1,143	20,946	2,281	38,304	30,079	41,868	100	22,892	157,613
Net Assets, end of year	<u>\$ 30,335</u>	<u>\$ 94</u>	<u>\$ 2,086</u>	<u>\$ 70,485</u>	<u>\$ 293</u>	<u>\$ 42,212</u>	<u>\$ 100</u>	<u>\$ 16,619</u>	<u>\$ 162,224</u>

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2005**

	Sheriff Evidence	Sheriff / Coroner	Extention	Extension Community Development	Protested Taxes	Protested Taxes - Interest	Public Administrator
ASSETS							
Cash and cash equivalents	\$ 64,721	\$ 4,203	\$ 718	\$ 2,569	\$ 557,886	\$ 10,910	\$ 7,065
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 64,721</u>	<u>\$ 4,203</u>	<u>\$ 718</u>	<u>\$ 2,569</u>	<u>\$ 557,886</u>	<u>\$ 10,910</u>	<u>\$ 7,065</u>
LIABILITIES							
Short-term payables	\$ 64,721	\$ 4,203	\$ 718	\$ 2,569	\$ 557,886	\$ 10,910	\$ 7,065
Due to other governments	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 64,721</u>	<u>\$ 4,203</u>	<u>\$ 718</u>	<u>\$ 2,569</u>	<u>\$ 557,886</u>	<u>\$ 10,910</u>	<u>\$ 7,065</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Redemptions	District Court Trust	Partial Tax Payments	Tax Deed Land	Vaughn Sewer	Black Eagle Sewer	Fort Shaw Irrigation
ASSETS							
Cash and cash equivalents	\$ 25,656	\$ 335,439	\$ 5,830	\$ -	\$ -	\$ 12	\$ 378
Taxes and assessments receivable	-	-	-	-	13	673	6,930
Other receivables	-	-	-	194,184	-	-	-
Tax deed land	-	-	-	146,260	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 25,656</u>	<u>\$ 335,439</u>	<u>\$ 5,830</u>	<u>\$ 340,444</u>	<u>\$ 13</u>	<u>\$ 685</u>	<u>\$ 7,308</u>
LIABILITIES							
Short-term payables	\$ 25,656	\$ 335,439	\$ 5,830	\$ 340,444	\$ -	\$ 198	\$ -
Due to other governments	-	-	-	-	13	487	7,308
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>487</u>	<u>7,308</u>
Total Liabilities	<u>\$ 25,656</u>	<u>\$ 335,439</u>	<u>\$ 5,830</u>	<u>\$ 340,444</u>	<u>\$ 13</u>	<u>\$ 685</u>	<u>\$ 7,308</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Maintenance	Vaughn Dike	Vaughn Water	Tax Increment District	Belt Fire
ASSETS							
Cash and cash equivalents	\$ 1,951	\$ 1,196	\$ 24,687	\$ 12,193	\$ -	\$ 18,792	\$ 7,200
Taxes and assessments receivable	11,539	-	3,522	394	622	379,802	893
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 13,490</u>	<u>\$ 1,196</u>	<u>\$ 28,209</u>	<u>\$ 12,587</u>	<u>\$ 622</u>	<u>\$ 398,594</u>	<u>\$ 8,093</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>13,490</u>	<u>1,196</u>	<u>28,209</u>	<u>12,587</u>	<u>622</u>	<u>398,594</u>	<u>8,093</u>
Total Liabilities	<u>\$ 13,490</u>	<u>\$ 1,196</u>	<u>\$ 28,209</u>	<u>\$ 12,587</u>	<u>\$ 622</u>	<u>\$ 398,594</u>	<u>\$ 8,093</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Homestead Acres Water	Sun Prairie Water	Sun River Cemetery	Sun River Cemetery - Caretaking	Black Eagle Fire District	Black Eagle Sewer Operation	Simms Sewer
ASSETS							
Cash and cash equivalents	\$ -	\$ 4,415	\$ 8,368	\$ 3,073	\$ 3,695	\$ 407	\$ 11,179
Taxes and assessments receivable	197,928	-	1,086	-	1,090	14,454	29,304
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 197,928</u>	<u>\$ 4,415</u>	<u>\$ 9,454</u>	<u>\$ 3,073</u>	<u>\$ 4,785</u>	<u>\$ 14,861</u>	<u>\$ 40,483</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>197,928</u>	<u>4,415</u>	<u>9,454</u>	<u>3,073</u>	<u>4,785</u>	<u>14,861</u>	<u>40,483</u>
Total Liabilities	<u>\$ 197,928</u>	<u>\$ 4,415</u>	<u>\$ 9,454</u>	<u>\$ 3,073</u>	<u>\$ 4,785</u>	<u>\$ 14,861</u>	<u>\$ 40,483</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Conservation District	Permissive Medical - Transit	Transit District	Airport Authority	North Central Learning Resources	Gore Hill Fire	Sand Coulee Fire
ASSETS							
Cash and cash equivalents	\$ 663	\$ -	\$ 79,663	\$ 2	\$ 5,157	\$ 396	\$ 140
Taxes and assessments receivable	4,831	2,701	107,361	266	-	3,508	10,268
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 5,494</u>	<u>\$ 2,701</u>	<u>\$ 187,024</u>	<u>\$ 268</u>	<u>\$ 5,157</u>	<u>\$ 3,904</u>	<u>\$ 10,408</u>
LIABILITIES							
Short-term payables	\$ 4	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>5,490</u>	<u>2,701</u>	<u>187,023</u>	<u>268</u>	<u>5,157</u>	<u>3,904</u>	<u>10,408</u>
Total Liabilities	<u>\$ 5,494</u>	<u>\$ 2,701</u>	<u>\$ 187,024</u>	<u>\$ 268</u>	<u>\$ 5,157</u>	<u>\$ 3,904</u>	<u>\$ 10,408</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Simms Fire	Stockett Fire	Ulm Fire	Vaughn Fire	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire
ASSETS							
Cash and cash equivalents	\$ -	\$ 49	\$ 136	\$ 1,107	\$ 67	\$ 67	\$ 289
Taxes and assessments receivable	1,935	4,455	2,475	22,726	3,415	6,507	8,870
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1,935</u>	<u>\$ 4,504</u>	<u>\$ 2,611</u>	<u>\$ 23,833</u>	<u>\$ 3,482</u>	<u>\$ 6,574</u>	<u>\$ 9,159</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ -
Due to other governments	1,935	4,504	2,611	23,833	3,482	6,509	9,159
Total Liabilities	<u>\$ 1,935</u>	<u>\$ 4,504</u>	<u>\$ 2,611</u>	<u>\$ 23,833</u>	<u>\$ 3,482</u>	<u>\$ 6,574</u>	<u>\$ 9,159</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Deerborn Fire	Cascade Fire	Motor Vehicle Registration Fee \$3	Motor Vehicle Liens \$4	Motor Vehicle Titles	Motor Vehicle Duplicate Titles	Motor Vehicle Personal Plates
ASSETS							
Cash and cash equivalents	\$ 354	\$ 1,360	\$ 160,675	\$ 3,824	\$ 16,054	\$ 666	\$ 10,504
Taxes and assessments receivable	3,150	6,975	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 3,504</u>	<u>\$ 8,335</u>	<u>\$ 160,675</u>	<u>\$ 3,824</u>	<u>\$ 16,054</u>	<u>\$ 666</u>	<u>\$ 10,504</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>3,504</u>	<u>8,335</u>	<u>160,675</u>	<u>3,824</u>	<u>16,054</u>	<u>666</u>	<u>10,504</u>
Total Liabilities	<u>\$ 3,504</u>	<u>\$ 8,335</u>	<u>\$ 160,675</u>	<u>\$ 3,824</u>	<u>\$ 16,054</u>	<u>\$ 666</u>	<u>\$ 10,504</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Motor Vehicle State Assigned Vin	Motor Vehicle 60 Day Sticker	Snowmobile Motor Vehicle	Highway Patrol Retirement	New Issue Plate Fees	Senior Citizens Transportation	Veteran / Purple Heart Plates
ASSETS							
Cash and cash equivalents	\$ 115	\$ 204	\$ 41	\$ 947	\$ 8,655	\$ 2,017	\$ 1,130
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 115</u>	<u>\$ 204</u>	<u>\$ 41</u>	<u>\$ 947</u>	<u>\$ 8,655</u>	<u>\$ 2,017</u>	<u>\$ 1,130</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>115</u>	<u>204</u>	<u>41</u>	<u>947</u>	<u>8,655</u>	<u>2,017</u>	<u>1,130</u>
Total Liabilities	<u>\$ 115</u>	<u>\$ 204</u>	<u>\$ 41</u>	<u>\$ 947</u>	<u>\$ 8,655</u>	<u>\$ 2,017</u>	<u>\$ 1,130</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Lewis & Clark Bicentennial	Generic Special License Plate	Single Moving / Special Moving Equipment	FILT, Large Truck/ Semi- Trailers	Motor Vehicle State Liens	FILT, Mobile Home, Travel Trailer	New Vehicle Warranty
ASSETS							
Cash and cash equivalents	\$ 1,340	\$ 1,690	\$ 85	\$ 18,662	\$ 3,824	\$ 45,760	\$ 12,590
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1,340</u>	<u>\$ 1,690</u>	<u>\$ 85</u>	<u>\$ 18,662</u>	<u>\$ 3,824</u>	<u>\$ 45,760</u>	<u>\$ 12,590</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>1,340</u>	<u>1,690</u>	<u>85</u>	<u>18,662</u>	<u>3,824</u>	<u>45,760</u>	<u>12,590</u>
Total Liabilities	<u>\$ 1,340</u>	<u>\$ 1,690</u>	<u>\$ 85</u>	<u>\$ 18,662</u>	<u>\$ 3,824</u>	<u>\$ 45,760</u>	<u>\$ 12,590</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	FILT, Light Vehicle, Motorcycle	FILT, Boats, Snowmobile, OHV	Highway GVW	MCO Registration	Boat Registration	Open Land	Motor Vehicle Parks
ASSETS							
Cash and cash equivalents	\$ 369,918	\$ 17,320	\$ 26,302	\$ 51,241	\$ 2,015	\$ 8,955	\$ 26,136
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 369,918</u>	<u>\$ 17,320</u>	<u>\$ 26,302</u>	<u>\$ 51,241</u>	<u>\$ 2,015</u>	<u>\$ 8,955</u>	<u>\$ 26,136</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>369,918</u>	<u>17,320</u>	<u>26,302</u>	<u>51,241</u>	<u>2,015</u>	<u>8,955</u>	<u>26,136</u>
Total Liabilities	<u>\$ 369,918</u>	<u>\$ 17,320</u>	<u>\$ 26,302</u>	<u>\$ 51,241</u>	<u>\$ 2,015</u>	<u>\$ 8,955</u>	<u>\$ 26,136</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Vet Fee	Motor Vehicle - District Court	Park R.V. Fee	Collegiate Plate Fee	Motorcycle Safety Registration	ATV Decal	Late Registration Fee
ASSETS							
Cash and cash equivalents	\$ 3,908	\$ 10	\$ 40	\$ 6,205	\$ 2,688	\$ 5	\$ 530
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 3,908</u>	<u>\$ 10</u>	<u>\$ 40</u>	<u>\$ 6,205</u>	<u>\$ 2,688</u>	<u>\$ 5</u>	<u>\$ 530</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>3,908</u>	<u>10</u>	<u>40</u>	<u>6,205</u>	<u>2,688</u>	<u>5</u>	<u>530</u>
Total Liabilities	<u>\$ 3,908</u>	<u>\$ 10</u>	<u>\$ 40</u>	<u>\$ 6,205</u>	<u>\$ 2,688</u>	<u>\$ 5</u>	<u>\$ 530</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Organ Donor Awareness	Brain Injury Donor	JP Fines & Forfeitures 50%	Justice - Drivers License	Court Information Technology	Clerk of Court Fees	Law Enforcement Act
ASSETS							
Cash and cash equivalents	\$ 44	\$ 5	\$ 32,028	\$ 1,550	\$ 12,228	\$ 26,925	\$ 3,932
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 44</u>	<u>\$ 5</u>	<u>\$ 32,028</u>	<u>\$ 1,550</u>	<u>\$ 12,228</u>	<u>\$ 26,925</u>	<u>\$ 3,932</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -
Due to other governments	<u>44</u>	<u>5</u>	<u>32,028</u>	<u>1,550</u>	<u>12,228</u>	<u>26,880</u>	<u>3,932</u>
Total Liabilities	<u>\$ 44</u>	<u>\$ 5</u>	<u>\$ 32,028</u>	<u>\$ 1,550</u>	<u>\$ 12,228</u>	<u>\$ 26,925</u>	<u>\$ 3,932</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Parole / Probation Fees	Bounty Livestock	Horse Mules Per Capita	Cattle Per Capita	Sheep / Goat Per Capita	Swine Per Capita	Poultry Per Capita
ASSETS							
Cash and cash equivalents	\$ 3,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	11	2,050	2,270	44	2	1
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 3,936</u>	<u>\$ 11</u>	<u>\$ 2,050</u>	<u>\$ 2,270</u>	<u>\$ 44</u>	<u>\$ 2</u>	<u>\$ 1</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>3,936</u>	<u>11</u>	<u>2,050</u>	<u>2,270</u>	<u>44</u>	<u>2</u>	<u>1</u>
Total Liabilities	<u>\$ 3,936</u>	<u>\$ 11</u>	<u>\$ 2,050</u>	<u>\$ 2,270</u>	<u>\$ 44</u>	<u>\$ 2</u>	<u>\$ 1</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Bison / Llamas / Exotic Per Capita	Buffalo Per Capita	Elk, Deer Per Capita	University Mill	University Mill - Non- Levy	Tax Increment District University	State Perm & Def - Elementary
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 5,428	\$ 134	\$ 1,348	\$ -
Taxes and assessments receivable	45	163	456	293,291	-	-	2
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 45</u>	<u>\$ 163</u>	<u>\$ 456</u>	<u>\$ 298,719</u>	<u>\$ 134</u>	<u>\$ 1,348</u>	<u>\$ 2</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	45	163	456	298,719	134	1,348	2
Total Liabilities	<u>\$ 45</u>	<u>\$ 163</u>	<u>\$ 456</u>	<u>\$ 298,719</u>	<u>\$ 134</u>	<u>\$ 1,348</u>	<u>\$ 2</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	State Perm & Def - High School	State Equalization AV Tax	State Equalization Non-Levy	Elementary Equalization AV Tax	Elementary Equalization Non-Levy	High School Equalization AV Tax	High School Equalization Non-Levy
ASSETS							
Cash and cash equivalents	\$ -	\$ 101,878	\$ 36	\$ 5,169	\$ 167	\$ 3,453	\$ 104
Taxes and assessments receivable	2	1,459,794	-	2,730,266	22,712	729,464	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 2</u>	<u>\$ 1,561,672</u>	<u>\$ 36</u>	<u>\$ 2,735,435</u>	<u>\$ 22,879</u>	<u>\$ 732,917</u>	<u>\$ 104</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	2	1,561,672	36	2,735,435	22,879	732,917	104
Total Liabilities	<u>\$ 2</u>	<u>\$ 1,561,672</u>	<u>\$ 36</u>	<u>\$ 2,735,435</u>	<u>\$ 22,879</u>	<u>\$ 732,917</u>	<u>\$ 104</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Votech			School	School	School	School
	Millage AV	Votech Non-	Forest Fire	District #1	District #3	District #5	District #29
	Tax	Levy					
ASSETS							
Cash and cash equivalents	\$ 3,789	\$ 36	\$ 97	\$ 113,781	\$ 58,068	\$ 52,334	\$ 37,259
Taxes and assessments receivable	35,479	-	855	4,987,383	151,021	92,780	808,236
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 39,268</u>	<u>\$ 36</u>	<u>\$ 952</u>	<u>\$ 5,101,164</u>	<u>\$ 209,089</u>	<u>\$ 145,114</u>	<u>\$ 845,495</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>39,268</u>	<u>36</u>	<u>952</u>	<u>5,101,164</u>	<u>209,089</u>	<u>145,114</u>	<u>845,495</u>
Total Liabilities	<u>\$ 39,268</u>	<u>\$ 36</u>	<u>\$ 952</u>	<u>\$ 5,101,164</u>	<u>\$ 209,089</u>	<u>\$ 145,114</u>	<u>\$ 845,495</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	School District #55	School District #74	School District #85	School District #95	High School Transportation	High School Retirement	Elementary Retirement
ASSETS							
Cash and cash equivalents	\$ 71,719	\$ 27,391	\$ 13,757	\$ 1,397	\$ 13,086	\$ 30,054	\$ 63,985
Taxes and assessments receivable	107,384	68,864	31,210	-	169,642	426,409	764,787
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 179,103</u>	<u>\$ 96,255</u>	<u>\$ 44,967</u>	<u>\$ 1,397</u>	<u>\$ 182,728</u>	<u>\$ 456,463</u>	<u>\$ 828,772</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>179,103</u>	<u>96,255</u>	<u>44,967</u>	<u>1,397</u>	<u>182,728</u>	<u>456,463</u>	<u>828,772</u>
Total Liabilities	<u>\$ 179,103</u>	<u>\$ 96,255</u>	<u>\$ 44,967</u>	<u>\$ 1,397</u>	<u>\$ 182,728</u>	<u>\$ 456,463</u>	<u>\$ 828,772</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2005

	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances	Town of Belt	Permissive Medical - Cascade	Town of Cascade	Town of Neihart
ASSETS							
Cash and cash equivalents	\$ 2,508	\$ 195,330	\$ 1,700	\$ 12,224	\$ 4	\$ 2,301	\$ 757
Taxes and assessments receivable	26,807	1,249,254	10,648	22,962	52	35,609	3,429
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 29,315</u>	<u>\$ 1,444,584</u>	<u>\$ 12,348</u>	<u>\$ 35,186</u>	<u>\$ 56</u>	<u>\$ 37,910</u>	<u>\$ 4,186</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>29,315</u>	<u>1,444,584</u>	<u>12,348</u>	<u>35,186</u>	<u>56</u>	<u>37,910</u>	<u>4,186</u>
Total Liabilities	<u>\$ 29,315</u>	<u>\$ 1,444,584</u>	<u>\$ 12,348</u>	<u>\$ 35,186</u>	<u>\$ 56</u>	<u>\$ 37,910</u>	<u>\$ 4,186</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
AGENCY FUNDS
June 30, 2005

	Refunds	Entitlement Levy Clearing	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 3,211	\$ -	\$ 2,909,202
Taxes and assessments receivable	-	315,397	15,386,474
Other receivables	-	-	194,184
Tax deed land	<u>-</u>	<u>-</u>	<u>146,260</u>
 Total assets	 <u>\$ 3,211</u>	 <u>\$ 315,397</u>	 <u>\$ 18,636,120</u>
LIABILITIES			
Short-term payables	\$ 3,211	\$ 284,893	\$ 1,643,858
Due to other governments	<u>-</u>	<u>30,504</u>	<u>16,992,262</u>
 Total Liabilities	 <u>\$ 3,211</u>	 <u>\$ 315,397</u>	 <u>\$ 18,636,120</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2005

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2005</u>
SHERIFF DRUG FORFEITURE				
ASSETS				
Cash and cash equivalents	\$ 12,818	\$ 191	\$ 13,009	\$ -
LIABILITIES				
Short-term payables	\$ 12,818	\$ 191	\$ 13,009	\$ -
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 9,971	\$ 54,750	\$ -	\$ 64,721
LIABILITIES				
Short-term payables	\$ 9,971	\$ 54,750	\$ -	\$ 64,721
SHERIFF CORONER				
ASSETS				
Cash and cash equivalents	\$ 7,633	\$ 92	\$ 3,522	\$ 4,203
LIABILITIES				
Short-term payables	\$ 7,633	\$ 92	\$ 3,522	\$ 4,203
EXTENSION				
ASSETS				
Cash and cash equivalents	\$ 730	\$ -	\$ 12	\$ 718
LIABILITIES				
Short-term payables	\$ 730	\$ -	\$ 12	\$ 718
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	\$ 2,575	\$ -	\$ 6	\$ 2,569
LIABILITIES				
Short-term payables	\$ 2,575	\$ -	\$ 6	\$ 2,569
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,479,717	\$ 2,479,717	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 2,479,717	\$ 2,479,717	\$ -
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 606,239	\$ 8,664,014	\$ 8,712,367	\$ 557,886
LIABILITIES				
Short-term payables	\$ 606,239	\$ 8,664,014	\$ 8,712,367	\$ 557,886
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	\$ 6,156	\$ 173,280	\$ 168,526	\$ 10,910
LIABILITIES				
Short-term payables	\$ 6,156	\$ 173,280	\$ 168,526	\$ 10,910
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 3,121	\$ 15,679	\$ 11,735	\$ 7,065
LIABILITIES				
Short-term payables	\$ 3,121	\$ 15,679	\$ 11,735	\$ 7,065

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 42,837	\$ 557,961	\$ 575,142	\$ 25,656
LIABILITIES				
Short-term payables	\$ 42,837	\$ 1,047,193	\$ 1,064,374	\$ 25,656
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 243,132	\$ 675,008	\$ 582,701	\$ 335,439
LIABILITIES				
Short-term payables	\$ 243,132	\$ 675,008	\$ 582,701	\$ 335,439
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 396,141	\$ 396,141	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 396,141	\$ 396,141	\$ -
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	\$ 18,111	\$ 4,675	\$ 16,956	\$ 5,830
LIABILITIES				
Short-term payables	\$ 18,111	\$ 4,675	\$ 16,956	\$ 5,830
TAX DEED LAND				
ASSETS				
Other receivables	\$ 129,877	\$ 64,307	\$ -	\$ 194,184
Tax deed land	112,112	34,148	-	146,260
Total assets	<u>\$ 241,989</u>	<u>\$ 98,455</u>	<u>\$ -</u>	<u>\$ 340,444</u>
LIABILITIES				
Short-term payables	\$ 241,989	\$ 98,455	\$ -	\$ 340,444
VAUGHN SEWER				
ASSETS				
Cash and cash equivalents	\$ 184	\$ 2,818	\$ 3,002	\$ -
Taxes and assessments receivable	658	1,579	2,224	13
Total assets	<u>\$ 842</u>	<u>\$ 4,397</u>	<u>\$ 5,226</u>	<u>\$ 13</u>
LIABILITIES				
Due to other governments	\$ 842	\$ 2,174	\$ 3,003	\$ 13
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 43	\$ 4,384	\$ 4,415	\$ 12
Taxes and assessments receivable	(3,242)	8,273	4,358	673
Total assets	<u>\$ (3,199)</u>	<u>\$ 12,657</u>	<u>\$ 8,773</u>	<u>\$ 685</u>
LIABILITIES				
Short-term payables	\$ 198	\$ -	\$ -	\$ 198
Due to other governments	(3,397)	8,345	4,461	487
Total liabilities	<u>\$ (3,199)</u>	<u>\$ 8,345</u>	<u>\$ 4,461</u>	<u>\$ 685</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 7,365	\$ 155,860	\$ 162,847	\$ 378
Taxes and assessments receivable	8,314	154,477	155,861	6,930
Total assets	\$ 15,679	\$ 310,337	\$ 318,708	\$ 7,308
LIABILITIES				
Due to other governments	\$ 15,679	\$ 155,725	\$ 164,096	\$ 7,308
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 2,274	\$ 251,896	\$ 252,219	\$ 1,951
Taxes and assessments receivable	17,859	243,679	249,999	11,539
Total assets	\$ 20,133	\$ 495,575	\$ 502,218	\$ 13,490
LIABILITIES				
Due to other governments	\$ 20,133	\$ 245,576	\$ 252,219	\$ 13,490
WEST GREAT FALLS FLOOD CONTROL				
ASSETS				
Cash and cash equivalents	\$ 1,887	\$ 303	\$ 994	\$ 1,196
LIABILITIES				
Due to other governments	\$ 1,887	\$ 303	\$ 994	\$ 1,196
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 38,642	\$ 60,950	\$ 74,905	\$ 24,687
Taxes and assessments receivable	3,404	54,181	54,063	3,522
Total assets	\$ 42,046	\$ 115,131	\$ 128,968	\$ 28,209
LIABILITIES				
Due to other governments	\$ 42,046	\$ 61,131	\$ 74,968	\$ 28,209
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 10,672	\$ 2,650	\$ 1,129	\$ 12,193
Taxes and assessments receivable	509	2,540	2,655	394
Total assets	\$ 11,181	\$ 5,190	\$ 3,784	\$ 12,587
LIABILITIES				
Due to other governments	\$ 11,181	\$ 2,610	\$ 1,204	\$ 12,587
VAUGHN WATER				
ASSETS				
Cash and cash equivalents	\$ 146	\$ 2,244	\$ 2,390	\$ -
Taxes and assessments receivable	1,216	1,194	1,788	622
Total assets	\$ 1,362	\$ 3,438	\$ 4,178	\$ 622
LIABILITIES				
Due to other governments	\$ 1,362	\$ 1,650	\$ 2,390	\$ 622

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

TAX INCREMENT DISTRICT	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,739,362	\$ 2,720,570	\$ 18,792
Taxes and assessments receivable	581,070	2,056,032	2,257,300	379,802
Total assets	<u>\$ 581,070</u>	<u>\$ 4,795,394</u>	<u>\$ 4,977,870</u>	<u>\$ 398,594</u>
LIABILITIES				
Short-term payables	\$ 20	\$ 6,137	\$ 6,157	\$ -
Due to other funds	176,162	-	176,162	-
Due to other governments	404,888	2,453,678	2,459,972	398,594
Total liabilities	<u>\$ 581,070</u>	<u>\$ 2,459,815</u>	<u>\$ 2,642,291</u>	<u>\$ 398,594</u>
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 18,714	\$ 24,113	\$ 35,627	\$ 7,200
Taxes and assessments receivable	878	23,787	23,772	893
Total assets	<u>\$ 19,592</u>	<u>\$ 47,900</u>	<u>\$ 59,399</u>	<u>\$ 8,093</u>
LIABILITIES				
Due to other governments	<u>\$ 19,592</u>	<u>\$ 24,128</u>	<u>\$ 35,627</u>	<u>\$ 8,093</u>
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,654	\$ 5,654	\$ -
Taxes and assessments receivable	200,051	-	2,123	197,928
Total assets	<u>\$ 200,051</u>	<u>\$ 5,654</u>	<u>\$ 7,777</u>	<u>\$ 197,928</u>
LIABILITIES				
Due to other governments	<u>\$ 200,051</u>	<u>\$ 3,531</u>	<u>\$ 5,654</u>	<u>\$ 197,928</u>
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	\$ 4,415	\$ -	\$ -	\$ 4,415
LIABILITIES				
Due to other governments	<u>\$ 4,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,415</u>
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	\$ 8,254	\$ 8,098	\$ 7,984	\$ 8,368
Taxes and assessments receivable	928	7,032	6,874	1,086
Total assets	<u>\$ 9,182</u>	<u>\$ 15,130</u>	<u>\$ 14,858</u>	<u>\$ 9,454</u>
LIABILITIES				
Due to other governments	<u>\$ 9,182</u>	<u>\$ 8,238</u>	<u>\$ 7,966</u>	<u>\$ 9,454</u>
SUN RIVER CEMETERY CARETAKING				
ASSETS				
Cash and cash equivalents	\$ 3,073	\$ -	\$ -	\$ 3,073
LIABILITIES				
Due to other governments	<u>\$ 3,073</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,073</u>
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 3,987	\$ 79,400	\$ 79,692	\$ 3,695
Taxes and assessments receivable	556	72,581	72,047	1,090
Total assets	<u>\$ 4,543</u>	<u>\$ 151,981</u>	<u>\$ 151,739</u>	<u>\$ 4,785</u>
LIABILITIES				
Due to other governments	<u>\$ 4,543</u>	<u>\$ 33,537</u>	<u>\$ 33,295</u>	<u>\$ 4,785</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 1,074	\$ 98,546	\$ 99,213	\$ 407
Taxes and assessments receivable	21,623	97,403	104,572	14,454
Total assets	\$ 22,697	\$ 195,949	\$ 203,785	\$ 14,861
LIABILITIES				
Due to other governments	\$ 22,697	\$ 99,557	\$ 107,393	\$ 14,861
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 13,420	\$ 23,042	\$ 25,283	\$ 11,179
Taxes and assessments receivable	26,280	25,776	22,752	29,304
Total assets	\$ 39,700	\$ 48,818	\$ 48,035	\$ 40,483
LIABILITIES				
Due to other governments	\$ 39,700	\$ 26,066	\$ 25,283	\$ 40,483
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 839	\$ 103,113	\$ 103,289	\$ 663
Taxes and assessments receivable	7,179	100,066	102,414	4,831
Total assets	\$ 8,018	\$ 203,179	\$ 205,703	\$ 5,494
LIABILITIES				
Short-term payables	\$ 2	\$ 17	\$ 15	\$ 4
Due to other governments	8,016	100,871	103,397	5,490
Total liabilities	\$ 8,018	\$ 100,888	\$ 103,412	\$ 5,494
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 40,040	\$ 40,040	\$ -
Taxes and assessments receivable	-	42,400	39,699	2,701
Total assets	\$ -	\$ 82,440	\$ 79,739	\$ 2,701
LIABILITIES				
Short-term payables	\$ -	\$ 4	\$ 4	\$ -
Due to other governments	-	58,387	55,686	2,701
Total liabilities	\$ -	\$ 58,391	\$ 55,690	\$ 2,701
TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 146,419	\$ 2,310,868	\$ 2,377,624	\$ 79,663
Taxes and assessments receivable	102,488	908,246	903,373	107,361
Total assets	\$ 248,907	\$ 3,219,114	\$ 3,280,997	\$ 187,024
LIABILITIES				
Short-term payables	\$ 88	\$ 170	\$ 257	\$ 1
Due to other governments	248,819	2,332,012	2,393,808	187,023
Total liabilities	\$ 248,907	\$ 2,332,182	\$ 2,394,065	\$ 187,024
AIRPORT AUTHORITY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3	\$ 1	\$ 2
Taxes and assessments receivable	266	-	-	266
Total assets	\$ 266	\$ 3	\$ 1	\$ 268
LIABILITIES				
Due to other governments	\$ 266	\$ 3	\$ 1	\$ 268

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 3,040	\$ 557,937	\$ 555,820	\$ 5,157
LIABILITIES				
Due to other governments	\$ 3,040	\$ 557,937	\$ 555,820	\$ 5,157
 GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 67	\$ 50,727	\$ 50,398	\$ 396
Taxes and assessments receivable	3,248	52,455	52,195	3,508
Total assets	\$ 3,315	\$ 103,182	\$ 102,593	\$ 3,904
LIABILITIES				
Due to other governments	\$ 3,315	\$ 50,987	\$ 50,398	\$ 3,904
 SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 183	\$ 40,968	\$ 41,011	\$ 140
Taxes and assessments receivable	10,268	40,185	40,185	10,268
Total assets	\$ 10,451	\$ 81,153	\$ 81,196	\$ 10,408
LIABILITIES				
Due to other governments	\$ 10,451	\$ 41,058	\$ 41,101	\$ 10,408
 SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8,704	\$ 8,704	\$ -
Taxes and assessments receivable	1,485	9,090	8,640	1,935
Total assets	\$ 1,485	\$ 17,794	\$ 17,344	\$ 1,935
LIABILITIES				
Due to other governments	\$ 1,485	\$ 9,199	\$ 8,749	\$ 1,935
 STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ 46	\$ 10,479	\$ 10,476	\$ 49
Taxes and assessments receivable	4,815	10,260	10,620	4,455
Total assets	\$ 4,861	\$ 20,739	\$ 21,096	\$ 4,504
LIABILITIES				
Due to other governments	\$ 4,861	\$ 10,659	\$ 11,016	\$ 4,504
 ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 184	\$ 19,244	\$ 19,292	\$ 136
Taxes and assessments receivable	2,610	18,855	18,990	2,475
Total assets	\$ 2,794	\$ 38,099	\$ 38,282	\$ 2,611
LIABILITIES				
Due to other governments	\$ 2,794	\$ 19,109	\$ 19,292	\$ 2,611
 VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,180	\$ 67,099	\$ 67,172	\$ 1,107
Taxes and assessments receivable	20,566	68,310	66,150	22,726
Total assets	\$ 21,746	\$ 135,409	\$ 133,322	\$ 23,833
LIABILITIES				
Due to other governments	\$ 21,746	\$ 69,619	\$ 67,532	\$ 23,833

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 15,702	\$ 15,635	\$ 67
Taxes and assessments receivable	3,355	15,665	15,605	3,415
Total assets	\$ 3,355	\$ 31,367	\$ 31,240	\$ 3,482
LIABILITIES				
Due to other governments	\$ 3,355	\$ 15,892	\$ 15,765	\$ 3,482
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 65	\$ 20,929	\$ 20,927	\$ 67
Taxes and assessments receivable	3,875	23,595	20,963	6,507
Total assets	\$ 3,940	\$ 44,524	\$ 41,890	\$ 6,574
LIABILITIES				
Short-term payables	\$ -	\$ 260	\$ 195	\$ 65
Due to other governments	3,940	23,626	21,057	6,509
Total liabilities	\$ 3,940	\$ 23,886	\$ 21,252	\$ 6,574
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 394	\$ 22,103	\$ 22,208	\$ 289
Taxes and assessments receivable	9,595	20,925	21,650	8,870
Total assets	\$ 9,989	\$ 43,028	\$ 43,858	\$ 9,159
LIABILITIES				
Due to other governments	\$ 9,989	\$ 21,603	\$ 22,433	\$ 9,159
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 49	\$ 25,388	\$ 25,083	\$ 354
Taxes and assessments receivable	3,240	18,630	18,720	3,150
Total assets	\$ 3,289	\$ 44,018	\$ 43,803	\$ 3,504
LIABILITIES				
Due to other governments	\$ 3,289	\$ 25,343	\$ 25,128	\$ 3,504
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,503	\$ 16,227	\$ 16,370	\$ 1,360
Taxes and assessments receivable	5,760	17,415	16,200	6,975
Total assets	\$ 7,263	\$ 33,642	\$ 32,570	\$ 8,335
LIABILITIES				
Due to other governments	\$ 7,263	\$ 17,442	\$ 16,370	\$ 8,335
MOTOR VEHICLE REGISTRATION FEES \$3				
ASSETS				
Cash and cash equivalents	\$ 165,259	\$ 1,825,764	\$ 1,830,348	\$ 160,675
LIABILITIES				
Due to other governments	\$ 165,259	\$ 1,825,764	\$ 1,830,348	\$ 160,675
MOTOR VEHICLE LIENS \$4				
ASSETS				
Cash and cash equivalents	\$ 4,076	\$ 43,540	\$ 43,792	\$ 3,824
LIABILITIES				
Due to other governments	\$ 4,076	\$ 43,540	\$ 43,792	\$ 3,824

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2005</u>
MOTOR VEHICLE TITLES				
ASSETS				
Cash and cash equivalents	\$ 18,827	\$ 192,321	\$ 195,094	\$ 16,054
LIABILITIES				
Due to other governments	\$ 18,827	\$ 192,321	\$ 195,094	\$ 16,054
MOTOR VEHICLE DUPLICATE TITLES				
ASSETS				
Cash and cash equivalents	\$ 656	\$ 8,556	\$ 8,546	\$ 666
LIABILITIES				
Due to other governments	\$ 656	\$ 8,556	\$ 8,546	\$ 666
MOTOR VEHICLE PERSONALIZED PLATES				
ASSETS				
Cash and cash equivalents	\$ 11,095	\$ 125,724	\$ 126,315	\$ 10,504
LIABILITIES				
Due to other governments	\$ 11,095	\$ 125,724	\$ 126,315	\$ 10,504
MOTOR VEHICLE VINTAGE, PIONEER, HAM				
ASSETS				
Cash and cash equivalents	\$ 5	\$ 25	\$ 30	\$ -
LIABILITIES				
Due to other governments	\$ 5	\$ 25	\$ 30	\$ -
MOTOR VEHICLE STATE ASSIGNED VIN				
ASSETS				
Cash and cash equivalents	\$ 215	\$ 1,765	\$ 1,865	\$ 115
LIABILITIES				
Due to other governments	\$ 215	\$ 1,765	\$ 1,865	\$ 115
MOTOR VEHICLE 60 DAY STICKER				
ASSETS				
Cash and cash equivalents	\$ 226	\$ 2,618	\$ 2,640	\$ 204
LIABILITIES				
Due to other governments	\$ 226	\$ 2,618	\$ 2,640	\$ 204
SNOWMOBILE MOTOR VEHICLE				
ASSETS				
Cash and cash equivalents	\$ 416	\$ 8,223	\$ 8,598	\$ 41
LIABILITIES				
Due to other governments	\$ 416	\$ 8,223	\$ 8,598	\$ 41
HIGHWAY PATROL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 2,463	\$ 15,428	\$ 16,944	\$ 947
LIABILITIES				
Due to other governments	\$ 2,463	\$ 15,428	\$ 16,944	\$ 947
NEW ISSUE PLATE FEES				
ASSETS				
Cash and cash equivalents	\$ 10,135	\$ 105,385	\$ 106,865	\$ 8,655
LIABILITIES				
Due to other governments	\$ 10,135	\$ 105,385	\$ 106,865	\$ 8,655

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2005</u>
SENIOR CITIZENS TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 2,608	\$ 27,580	\$ 28,171	\$ 2,017
LIABILITIES				
Due to other governments	\$ 2,608	\$ 27,580	\$ 28,171	\$ 2,017
VETERAN/PURPLE HEART PLATES				
ASSETS				
Cash and cash equivalents	\$ 1,230	\$ 16,840	\$ 16,940	\$ 1,130
LIABILITIES				
Due to other governments	\$ 1,230	\$ 16,840	\$ 16,940	\$ 1,130
LEWIS & CLARK BICENTENNIAL				
ASSETS				
Cash and cash equivalents	\$ 1,320	\$ 16,600	\$ 16,580	\$ 1,340
LIABILITIES				
Due to other governments	\$ 1,320	\$ 16,600	\$ 16,580	\$ 1,340
GENERIC SPECIAL LICENSE PLATE				
ASSETS				
Cash and cash equivalents	\$ 1,650	\$ 18,920	\$ 18,880	\$ 1,690
LIABILITIES				
Due to other governments	\$ 1,650	\$ 18,920	\$ 18,880	\$ 1,690
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	\$ 75	\$ 2,460	\$ 2,450	\$ 85
LIABILITIES				
Due to other governments	\$ 75	\$ 2,460	\$ 2,450	\$ 85
FILT, LARGE TRUCKS / SEMI-TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 35,084	\$ 268,083	\$ 284,505	\$ 18,662
LIABILITIES				
Due to other governments	\$ 35,084	\$ 268,083	\$ 284,505	\$ 18,662
MOTOR VEHICLE STATE LIENS				
ASSETS				
Cash and cash equivalents	\$ 4,072	\$ 43,568	\$ 43,816	\$ 3,824
LIABILITIES				
Due to other governments	\$ 4,072	\$ 43,568	\$ 43,816	\$ 3,824
FILT, MOBILE HOME, TRV TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 68,313	\$ 232,064	\$ 254,617	\$ 45,760
LIABILITIES				
Due to other governments	\$ 68,313	\$ 232,064	\$ 254,617	\$ 45,760
NEW VEHICLE WARRANTY				
ASSETS				
Cash and cash equivalents	\$ 14,980	\$ 149,536	\$ 151,926	\$ 12,590
LIABILITIES				
Due to other governments	\$ 14,980	\$ 149,536	\$ 151,926	\$ 12,590

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2005</u>
FILT, LIGHT VEHICLE, MOTORCYCLES				
ASSETS				
Cash and cash equivalents	\$ 403,498	\$ 4,810,813	\$ 4,844,393	\$ 369,918
LIABILITIES				
Due to other governments	\$ 403,498	\$ 4,810,813	\$ 4,844,393	\$ 369,918
FILT, BOATS, SNOWMOBILES, & OHV				
ASSETS				
Cash and cash equivalents	\$ 47,440	\$ 185,948	\$ 216,068	\$ 17,320
LIABILITIES				
Due to other governments	\$ 47,440	\$ 185,948	\$ 216,068	\$ 17,320
HIGHWAY GVW				
ASSETS				
Cash and cash equivalents	\$ 29,597	\$ 673,344	\$ 676,639	\$ 26,302
LIABILITIES				
Due to other governments	\$ 29,597	\$ 673,344	\$ 676,639	\$ 26,302
MCO REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 54,013	\$ 521,124	\$ 523,896	\$ 51,241
LIABILITIES				
Due to other governments	\$ 54,013	\$ 521,124	\$ 523,896	\$ 51,241
BOAT REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 2,639	\$ 11,104	\$ 11,728	\$ 2,015
LIABILITIES				
Due to other governments	\$ 2,639	\$ 11,104	\$ 11,728	\$ 2,015
OPEN LAND				
ASSETS				
Cash and cash equivalents	\$ 6,615	\$ 94,560	\$ 92,220	\$ 8,955
LIABILITIES				
Due to other governments	\$ 6,615	\$ 94,560	\$ 92,220	\$ 8,955
MOTOR VEHICLE PARKS				
ASSETS				
Cash and cash equivalents	\$ 28,252	\$ 334,253	\$ 336,369	\$ 26,136
LIABILITIES				
Due to other governments	\$ 28,252	\$ 334,253	\$ 336,369	\$ 26,136
VET FEE				
ASSETS				
Cash and cash equivalents	\$ 4,817	\$ 49,086	\$ 49,995	\$ 3,908
LIABILITIES				
Due to other governments	\$ 4,817	\$ 49,086	\$ 49,995	\$ 3,908
MOTOR VEHICLE - DISTRICT COURT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 25	\$ 15	\$ 10
LIABILITIES				
Due to other governments	\$ -	\$ 25	\$ 15	\$ 10

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
PARK R.V. FEE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 100	\$ 60	\$ 40
LIABILITIES				
Due to other governments	\$ -	\$ 100	\$ 60	\$ 40
FWP HULL ID/HIN				
ASSETS				
Cash and cash equivalents	\$ -	\$ 745	\$ 745	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 745	\$ 745	\$ -
COLLEGIATE PLATE FEE				
ASSETS				
Cash and cash equivalents	\$ 6,620	\$ 67,335	\$ 67,750	\$ 6,205
LIABILITIES				
Due to other governments	\$ 6,620	\$ 67,335	\$ 67,750	\$ 6,205
MOTORCYCLE SAFETY REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 1,815	\$ 19,058	\$ 18,185	\$ 2,688
LIABILITIES				
Due to other governments	\$ 1,815	\$ 19,058	\$ 18,185	\$ 2,688
ATV DECAL				
ASSETS				
Cash and cash equivalents	\$ 15	\$ 70	\$ 80	\$ 5
LIABILITIES				
Due to other governments	\$ 15	\$ 70	\$ 80	\$ 5
LATE REGISTRATION FEE				
ASSETS				
Cash and cash equivalents	\$ 790	\$ 7,340	\$ 7,600	\$ 530
LIABILITIES				
Due to other governments	\$ 790	\$ 7,340	\$ 7,600	\$ 530
MEDICAL FOREIGN VEHICLE DECAL				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1	\$ 1	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 1	\$ 1	\$ -
DISABLED VET REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 745	\$ -	\$ 745	\$ -
LIABILITIES				
Due to other governments	\$ 745	\$ -	\$ 745	\$ -
ORGAN DONOR AWARENESS				
ASSETS				
Cash and cash equivalents	\$ 29	\$ 393	\$ 378	\$ 44
LIABILITIES				
Due to other governments	\$ 29	\$ 393	\$ 378	\$ 44

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
BRAIN INJURY DONATION				
ASSETS				
Cash and cash equivalents	\$ 24	\$ 257	\$ 276	\$ 5
LIABILITIES				
Due to other governments	\$ 24	\$ 257	\$ 276	\$ 5
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	\$ 18,055	\$ 338,483	\$ 324,510	\$ 32,028
LIABILITIES				
Due to other governments	\$ 18,055	\$ 338,483	\$ 324,510	\$ 32,028
JUSTICE - DRIVERS LICENSE				
ASSETS				
Cash and cash equivalents	\$ 1,125	\$ 4,975	\$ 4,550	\$ 1,550
LIABILITIES				
Due to other governments	\$ 1,125	\$ 4,975	\$ 4,550	\$ 1,550
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	\$ 11,470	\$ 148,105	\$ 147,347	\$ 12,228
LIABILITIES				
Due to other governments	\$ 11,470	\$ 148,105	\$ 147,347	\$ 12,228
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 29,717	\$ 381,134	\$ 383,926	\$ 26,925
LIABILITIES				
Short-term payables	\$ -	\$ 1,050	\$ 1,005	\$ 45
Due to other governments	29,717	381,134	383,971	26,880
Total liabilities	<u>\$ 29,717</u>	<u>\$ 382,184</u>	<u>\$ 384,976</u>	<u>\$ 26,925</u>
FINES				
ASSETS				
Cash and cash equivalents	\$ 3,687	\$ 22,937	\$ 26,624	\$ -
LIABILITIES				
Due to other governments	\$ 3,687	\$ 22,937	\$ 26,624	\$ -
LAW ENFORCEMENT ACT				
ASSETS				
Cash and cash equivalents	\$ 140	\$ 122,819	\$ 119,027	\$ 3,932
LIABILITIES				
Due to other governments	\$ 140	\$ 122,819	\$ 119,027	\$ 3,932
PAROLE PROBATION FEES				
ASSETS				
Cash and cash equivalents	\$ 4,172	\$ 65,366	\$ 65,602	\$ 3,936
LIABILITIES				
Due to other governments	\$ 4,172	\$ 65,366	\$ 65,602	\$ 3,936

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
BOUNTY LIVESTOCK				
ASSETS				
Taxes and assessments receivable	\$ 11	\$ -	\$ -	\$ 11
LIABILITIES				
Due to other governments	\$ 11	\$ -	\$ -	\$ 11
HORSE MULES PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 2,050	\$ 512	\$ 512	\$ 2,050
LIABILITIES				
Due to other governments	\$ 2,050	\$ 512	\$ 512	\$ 2,050
CATTLE PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 2,270	\$ -	\$ -	\$ 2,270
LIABILITIES				
Due to other governments	\$ 2,270	\$ -	\$ -	\$ 2,270
SHEEP/GOATS PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 44	\$ -	\$ -	\$ 44
LIABILITIES				
Due to other governments	\$ 44	\$ -	\$ -	\$ 44
SWINE PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 2	\$ -	\$ -	\$ 2
LIABILITIES				
Due to other governments	\$ 2	\$ -	\$ -	\$ 2
POULTRY PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 1	\$ -	\$ -	\$ 1
LIABILITIES				
Due to other governments	\$ 1	\$ -	\$ -	\$ 1
BISON/LLAMAS/EXOTIC PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 45	\$ -	\$ -	\$ 45
LIABILITIES				
Due to other governments	\$ 45	\$ -	\$ -	\$ 45
BUFFALO PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 163	\$ -	\$ -	\$ 163
LIABILITIES				
Due to other governments	\$ 163	\$ -	\$ -	\$ 163

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
ELK, DEER PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ 13,119	\$ -	\$ 13,119	\$ -
Taxes and assessments receivable	456	-	-	456
Total assets	\$ 13,575	\$ -	\$ 13,119	\$ 456
LIABILITIES				
Due to other governments	\$ 13,575	\$ -	\$ 13,119	\$ 456
UNIVERSITY MILLAGE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 741,178	\$ 735,750	\$ 5,428
Taxes and assessments receivable	219,643	1,024,119	950,471	293,291
Total assets	\$ 219,643	\$ 1,765,297	\$ 1,686,221	\$ 298,719
LIABILITIES				
Short-term payables	\$ 3	\$ -	\$ 3	\$ -
Due to other funds	34,803	34,803	69,606	-
Due to other governments	184,837	1,079,515	965,633	298,719
Total liabilities	\$ 219,643	\$ 1,114,318	\$ 1,035,242	\$ 298,719
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 12	\$ 806,857	\$ 806,735	\$ 134
Taxes and assessments receivable	(9,993)	522,573	512,580	-
Total assets	\$ (9,981)	\$ 1,329,430	\$ 1,319,315	\$ 134
LIABILITIES				
Due to other governments	\$ (9,981)	\$ 593,042	\$ 582,927	\$ 134
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ 585	\$ 54,754	\$ 53,991	\$ 1,348
Taxes and assessments receivable	69	98,112	98,181	-
Total assets	\$ 654	\$ 152,866	\$ 152,172	\$ 1,348
LIABILITIES				
Due to other governments	\$ 654	\$ 109,845	\$ 109,151	\$ 1,348
STATE PERM & DEF - ELEMENTARY				
ASSETS				
Taxes and assessments receivable	\$ 2	\$ -	\$ -	\$ 2
LIABILITIES				
Due to other governments	\$ 2	\$ -	\$ -	\$ 2
STATE PERM & DEF - HIGH SCHOOL				
ASSETS				
Taxes and assessments receivable	\$ 2	\$ -	\$ -	\$ 2
LIABILITIES				
Due to other governments	\$ 2	\$ -	\$ -	\$ 2

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,702,791	\$ 5,600,913	\$ 101,878
Taxes and assessments receivable	980,371	7,481,743	7,002,320	1,459,794
Total assets	\$ 980,371	\$ 13,184,534	\$ 12,603,233	\$ 1,561,672
LIABILITIES				
Due to other funds	\$ 228,534	\$ 228,534	\$ 457,068	\$ -
Due to other governments	751,837	7,940,266	7,130,431	1,561,672
Total liabilities	\$ 980,371	\$ 8,168,800	\$ 7,587,499	\$ 1,561,672
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,010,705	\$ 4,010,669	\$ 36
Taxes and assessments receivable	15,487	68,100	83,587	-
Total assets	\$ 15,487	\$ 4,078,805	\$ 4,094,256	\$ 36
LIABILITIES				
Due to other funds	\$ 251	\$ 251	\$ 502	\$ -
Due to other governments	15,236	4,078,554	4,093,754	36
Total liabilities	\$ 15,487	\$ 4,078,805	\$ 4,094,256	\$ 36
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,899,904	\$ 3,894,735	\$ 5,169
Taxes and assessments receivable	872,641	3,805,448	1,947,823	2,730,266
Total assets	\$ 872,641	\$ 7,705,352	\$ 5,842,558	\$ 2,735,435
LIABILITIES				
Due to other funds	\$ 62,760	\$ 62,759	\$ 125,519	\$ -
Due to other governments	809,881	5,750,580	3,825,026	2,735,435
Total liabilities	\$ 872,641	\$ 5,813,339	\$ 3,950,545	\$ 2,735,435
ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 135	\$ 3,328,741	\$ 3,328,709	\$ 167
Taxes and assessments receivable	(33,491)	56,220	17	22,712
Total assets	\$ (33,356)	\$ 3,384,961	\$ 3,328,726	\$ 22,879
LIABILITIES				
Due to other governments	\$ (33,356)	\$ 3,384,940	\$ 3,328,705	\$ 22,879
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,578,629	\$ 2,575,176	\$ 3,453
Taxes and assessments receivable	586,664	3,153,845	3,011,045	729,464
Total assets	\$ 586,664	\$ 5,732,474	\$ 5,586,221	\$ 732,917
LIABILITIES				
Due to other funds	\$ 41,810	\$ 41,810	\$ 83,620	\$ -
Due to other governments	544,854	3,827,116	3,639,053	732,917
Total liabilities	\$ 586,664	\$ 3,868,926	\$ 3,722,673	\$ 732,917

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 91	\$ 3,107,110	\$ 3,107,097	\$ 104
Taxes and assessments receivable	(37,455)	2,009,391	1,971,936	-
Total assets	\$ (37,364)	\$ 5,116,501	\$ 5,079,033	\$ 104
LIABILITIES				
Due to other governments	\$ (37,364)	\$ 2,282,932	\$ 2,245,464	\$ 104
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ -	\$ 176,054	\$ 172,265	\$ 3,789
Taxes and assessments receivable	25,332	214,895	204,748	35,479
Total assets	\$ 25,332	\$ 390,949	\$ 377,013	\$ 39,268
LIABILITIES				
Due to other funds	\$ 2,837	\$ 2,837	\$ 5,674	\$ -
Due to other governments	22,495	261,422	244,649	39,268
Total liabilities	\$ 25,332	\$ 264,259	\$ 250,323	\$ 39,268
VO-TECH - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 3	\$ 211,028	\$ 210,995	\$ 36
Taxes and assessments receivable	(2,554)	136,644	134,090	-
Total assets	\$ (2,551)	\$ 347,672	\$ 345,085	\$ 36
LIABILITIES				
Due to other governments	\$ (2,551)	\$ 155,014	\$ 152,427	\$ 36
DEPARTMENT OF JUSTICE ID CARD				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,674	\$ 5,674	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 5,674	\$ 5,674	\$ -
STATE PUBLIC ASSISTANCE				
ASSETS				
Cash and cash equivalents	\$ 253	\$ 4,361	\$ 4,614	\$ -
LIABILITIES				
Due to other governments	\$ 253	\$ 4,361	\$ 4,614	\$ -
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ 50	\$ 16,678	\$ 16,631	\$ 97
Taxes and assessments receivable	1,456	15,925	16,526	855
Total assets	\$ 1,506	\$ 32,603	\$ 33,157	\$ 952
LIABILITIES				
Due to other governments	\$ 1,506	\$ 16,077	\$ 16,631	\$ 952
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 168,862	\$ 26,689,179	\$ 26,744,260	\$ 113,781
Taxes and assessments receivable	3,786,563	20,019,260	18,818,440	4,987,383
Total assets	\$ 3,955,425	\$ 46,708,439	\$ 45,562,700	\$ 5,101,164
LIABILITIES				
Due to other governments	\$ 3,955,425	\$ 28,229,290	\$ 27,083,551	\$ 5,101,164

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 86,753	\$ 3,781,062	\$ 3,809,747	\$ 58,068
Taxes and assessments receivable	161,983	1,031,263	1,042,225	151,021
Total assets	<u>\$ 248,736</u>	<u>\$ 4,812,325</u>	<u>\$ 4,851,972</u>	<u>\$ 209,089</u>
LIABILITIES				
Due to other governments	<u>\$ 248,736</u>	<u>\$ 3,826,445</u>	<u>\$ 3,866,092</u>	<u>\$ 209,089</u>
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 87,866	\$ 2,816,048	\$ 2,851,580	\$ 52,334
Taxes and assessments receivable	84,359	651,431	643,010	92,780
Total assets	<u>\$ 172,225</u>	<u>\$ 3,467,479</u>	<u>\$ 3,494,590</u>	<u>\$ 145,114</u>
LIABILITIES				
Due to other governments	<u>\$ 172,225</u>	<u>\$ 2,827,603</u>	<u>\$ 2,854,714</u>	<u>\$ 145,114</u>
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 48,924	\$ 2,975,649	\$ 2,987,314	\$ 37,259
Taxes and assessments receivable	584,490	1,745,207	1,521,461	808,236
Total assets	<u>\$ 633,414</u>	<u>\$ 4,720,856</u>	<u>\$ 4,508,775</u>	<u>\$ 845,495</u>
LIABILITIES				
Due to other governments	<u>\$ 633,414</u>	<u>\$ 3,234,581</u>	<u>\$ 3,022,500</u>	<u>\$ 845,495</u>
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 105,808	\$ 3,128,782	\$ 3,162,871	\$ 71,719
Taxes and assessments receivable	96,996	755,755	745,367	107,384
Total assets	<u>\$ 202,804</u>	<u>\$ 3,884,537</u>	<u>\$ 3,908,238</u>	<u>\$ 179,103</u>
LIABILITIES				
Due to other governments	<u>\$ 202,804</u>	<u>\$ 3,229,405</u>	<u>\$ 3,253,106</u>	<u>\$ 179,103</u>
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 34,612	\$ 1,186,882	\$ 1,194,103	\$ 27,391
Taxes and assessments receivable	94,471	436,732	462,339	68,864
Total assets	<u>\$ 129,083</u>	<u>\$ 1,623,614</u>	<u>\$ 1,656,442</u>	<u>\$ 96,255</u>
LIABILITIES				
Due to other governments	<u>\$ 129,083</u>	<u>\$ 1,183,243</u>	<u>\$ 1,216,071</u>	<u>\$ 96,255</u>
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 21,989	\$ 855,083	\$ 863,315	\$ 13,757
Taxes and assessments receivable	38,063	293,451	300,304	31,210
Total assets	<u>\$ 60,052</u>	<u>\$ 1,148,534</u>	<u>\$ 1,163,619</u>	<u>\$ 44,967</u>
LIABILITIES				
Due to other governments	<u>\$ 60,052</u>	<u>\$ 850,566</u>	<u>\$ 865,651</u>	<u>\$ 44,967</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 1,983	\$ 110,583	\$ 111,169	\$ 1,397
Taxes and assessments receivable	6,593	92,394	98,987	-
Total assets	<u>\$ 8,576</u>	<u>\$ 202,977</u>	<u>\$ 210,156</u>	<u>\$ 1,397</u>
LIABILITIES				
Due to other governments	<u>\$ 8,576</u>	<u>\$ 117,897</u>	<u>\$ 125,076</u>	<u>\$ 1,397</u>
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 20,014	\$ 690,384	\$ 697,312	\$ 13,086
Taxes and assessments receivable	117,368	693,101	640,827	169,642
Total assets	<u>\$ 137,382</u>	<u>\$ 1,383,485</u>	<u>\$ 1,338,139</u>	<u>\$ 182,728</u>
LIABILITIES				
Due to other governments	<u>\$ 137,382</u>	<u>\$ 742,586</u>	<u>\$ 697,240</u>	<u>\$ 182,728</u>
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 57,836	\$ 2,606,686	\$ 2,634,468	\$ 30,054
Taxes and assessments receivable	297,148	1,710,140	1,580,879	426,409
Total assets	<u>\$ 354,984</u>	<u>\$ 4,316,826</u>	<u>\$ 4,215,347</u>	<u>\$ 456,463</u>
LIABILITIES				
Due to other governments	<u>\$ 354,984</u>	<u>\$ 2,735,771</u>	<u>\$ 2,634,292</u>	<u>\$ 456,463</u>
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 122,631	\$ 4,623,685	\$ 4,682,331	\$ 63,985
Taxes and assessments receivable	543,776	2,983,166	2,762,155	764,787
Total assets	<u>\$ 666,407</u>	<u>\$ 7,606,851</u>	<u>\$ 7,444,486</u>	<u>\$ 828,772</u>
LIABILITIES				
Due to other governments	<u>\$ 666,407</u>	<u>\$ 4,844,389</u>	<u>\$ 4,682,024</u>	<u>\$ 828,772</u>
PERMISSIVE MEDICAL LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 1,566	\$ 309,199	\$ 308,257	\$ 2,508
Taxes and assessments receivable	14,164	403,598	390,955	26,807
Total assets	<u>\$ 15,730</u>	<u>\$ 712,797</u>	<u>\$ 699,212</u>	<u>\$ 29,315</u>
LIABILITIES				
Due to other governments	<u>\$ 15,730</u>	<u>\$ 321,816</u>	<u>\$ 308,231</u>	<u>\$ 29,315</u>
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 237,614	\$ 13,273,988	\$ 13,316,272	\$ 195,330
Taxes and assessments receivable	1,219,776	12,463,475	12,433,997	1,249,254
Total assets	<u>\$ 1,457,390</u>	<u>\$ 25,737,463</u>	<u>\$ 25,750,269</u>	<u>\$ 1,444,584</u>
LIABILITIES				
Due to other governments	<u>\$ 1,457,390</u>	<u>\$ 13,620,848</u>	<u>\$ 13,633,654</u>	<u>\$ 1,444,584</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 168,438	\$ 166,738	\$ 1,700
Taxes and assessments receivable	19,142	150,194	158,688	10,648
Total assets	\$ 19,142	\$ 318,632	\$ 325,426	\$ 12,348
LIABILITIES				
Short-term payables	\$ 128	\$ 180	\$ 308	\$ -
Due to other funds	1,978	1,979	3,957	-
Due to other governments	17,036	158,163	162,851	12,348
Total liabilities	\$ 19,142	\$ 160,322	\$ 167,116	\$ 12,348
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 1,509	\$ 106,842	\$ 96,127	\$ 12,224
Taxes and assessments receivable	28,165	89,213	94,416	22,962
Total assets	\$ 29,674	\$ 196,055	\$ 190,543	\$ 35,186
LIABILITIES				
Due to other governments	\$ 29,674	\$ 101,640	\$ 96,128	\$ 35,186
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 244	\$ 240	\$ 4
Taxes and assessments receivable	-	296	244	52
Total assets	\$ -	\$ 540	\$ 484	\$ 56
LIABILITIES				
Due to other governments	\$ -	\$ 296	\$ 240	\$ 56
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 568	\$ 78,044	\$ 76,311	\$ 2,301
Taxes and assessments receivable	32,352	66,840	63,583	35,609
Total assets	\$ 32,920	\$ 144,884	\$ 139,894	\$ 37,910
LIABILITIES				
Due to other governments	\$ 32,920	\$ 81,302	\$ 76,312	\$ 37,910
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 253	\$ 34,366	\$ 33,862	\$ 757
Taxes and assessments receivable	1,796	34,149	32,516	3,429
Total assets	\$ 2,049	\$ 68,515	\$ 66,378	\$ 4,186
LIABILITIES				
Due to other governments	\$ 2,049	\$ 36,000	\$ 33,863	\$ 4,186
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ 4,695	\$ 19,263	\$ 20,747	\$ 3,211
Taxes and assessments receivable	(951)	20,214	19,263	-
Total assets	\$ 3,744	\$ 39,477	\$ 40,010	\$ 3,211
LIABILITIES				
Short-term payables	\$ 3,744	\$ 37,824	\$ 38,357	\$ 3,211

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 636,532	\$ 636,532	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 636,532	\$ 636,532	\$ -
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,420,580	\$ 1,420,580	\$ -
Taxes and assessments receivable	229,707	1,178,031	1,092,341	315,397
Total assets	<u>\$ 229,707</u>	<u>\$ 2,598,611</u>	<u>\$ 2,512,921</u>	<u>\$ 315,397</u>
LIABILITIES				
Short-term payables	\$ 228,363	\$ 4,430,498	\$ 4,373,968	\$ 284,893
Due to other governments	1,344	72,105	42,945	30,504
Total liabilities	<u>\$ 229,707</u>	<u>\$ 4,502,603</u>	<u>\$ 4,416,913</u>	<u>\$ 315,397</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 3,237,153	\$ 120,910,717	\$ 121,238,668	\$ 2,909,202
Taxes and assessments receivable	11,018,031	67,500,068	63,131,625	15,386,474
Other receivables	129,877	64,307	-	194,184
Tax deed land	112,112	34,148	-	146,260
Total assets	<u>\$ 14,497,173</u>	<u>\$ 188,509,240</u>	<u>\$ 184,370,293</u>	<u>\$ 18,636,120</u>
LIABILITIES				
Short-term payables	\$ 1,427,858	\$ 18,721,867	\$ 18,505,867	\$ 1,643,858
Due to other funds	549,135	372,973	922,108	-
Due to other governments	12,520,180	113,142,493	108,670,411	16,992,262
	<u>\$ 14,497,173</u>	<u>\$ 132,237,333</u>	<u>\$ 128,098,386</u>	<u>\$ 18,636,120</u>

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
JUNE 30, 2005 AND 2004

	2005	2004
Governmental funds capital assets:		
Land	\$ 176,120	\$ 176,120
Land easements	3,198,284	3,198,284
Buildings	20,253,786	20,253,787
Improvements other than buildings	126,562	120,575
Machinery and equipment	6,304,165	6,076,774
Infrastructure	20,299,050	19,388,473
Construction in progress	16,914	58,680
Total general fixed assets	\$ 50,374,881	\$ 49,272,693
Investments in governmental funds capital assets by source:		
General fund	\$ 5,331,345	\$ 5,423,818
Special revenue fund	44,991,168	43,721,528
Capital projects funds	31,031	74,946
Donations	21,337	52,401
Total investment in general fixed assets	\$ 50,374,881	\$ 49,272,693

(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, 2005

Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
GENERAL GOVERNMENT								
Legislative and administrative services	\$ 92,500	\$ -	\$ 1,127,330	\$ 23,691	\$ 12,500	\$ -	\$ -	\$ 1,256,021
Judicial services	-	-	781,443	11,100	63,532	-	-	856,075
Financial	-	-	-	-	188,063	-	-	188,063
Records administration	-	-	-	-	184,942	-	-	184,942
Legal services	-	-	131,950	-	7,922	-	-	139,872
Facilities administration	-	-	88,849	-	22,008	-	-	110,857
Total general government	92,500	-	2,129,572	34,791	478,967	-	-	2,735,830
PUBLIC SAFETY								
Law enforcement services	37,120	-	15,930,218	65,564	1,089,113	-	-	17,122,015
Detention and correction services	-	-	1,610,481	-	127,280	-	-	1,737,761
Protective inspections	-	-	-	-	6,400	-	-	6,400
Other emergency medical services	-	-	-	-	54,988	-	-	54,988
Total public safety	37,120	-	17,540,699	65,564	1,277,781	-	-	18,921,164
PUBLIC WORKS								
Road	-	3,198,284	166,985	20,220	3,499,147	20,299,050	16,914	27,200,600
Solid waste services	-	-	-	-	23,704	-	-	23,704
Weed control	-	-	136,450	-	47,400	-	-	183,850
Total public works	-	3,198,284	303,435	20,220	3,570,251	20,299,050	16,914	27,408,154
PUBLIC HEALTH								
Public health services	-	-	-	-	210,959	-	-	210,959
Clinic services	-	-	-	5,987	21,229	-	-	27,216
Insect and pest control	26,500	-	168,869	-	381,853	-	-	577,222
Total public health	26,500	-	168,869	5,987	614,041	-	-	815,397
SOCIAL AND ECONOMIC SERVICES								
Aging services	20,000	-	111,211	-	335,937	-	-	467,148
Extension services	-	-	-	-	21,088	-	-	21,088
Total social and economic services	20,000	-	111,211	-	357,025	-	-	488,236
HOUSING AND COMMUNITY DEVELOPMENT								
Community development	-	-	-	-	6,100	-	-	6,100
CONSERVATION OF NATURAL RESOURCES								
Air quality control	-	-	-	-	-	-	-	-
Total general fixed assets	\$ 176,120	\$ 3,198,284	\$ 20,253,786	\$ 126,562	\$ 6,304,165	\$ 20,299,050	\$ 16,914	\$ 50,374,881

(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, 2005

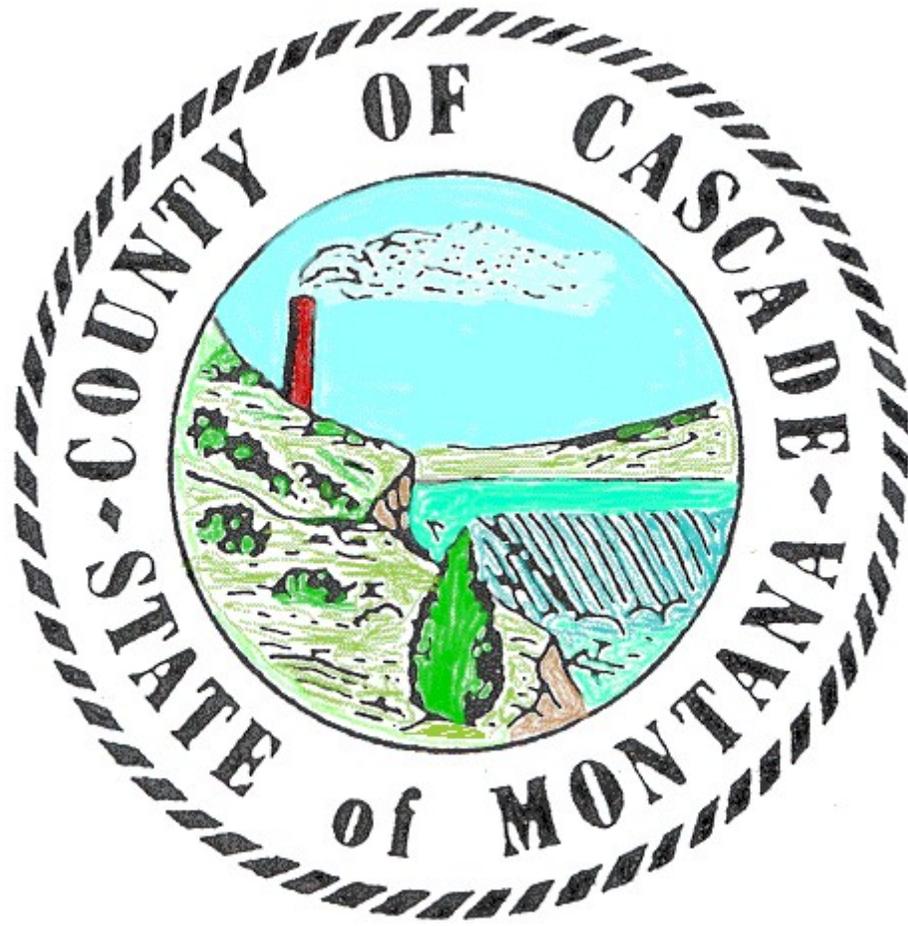
	Governmental Funds Capital Assets July 1, 2004	Additions	Deductions	Governmental Funds Capital Assets June 30, 2005
GENERAL GOVERNMENT				
Legislative and administrative services	\$ 1,298,521	\$ -	\$ 42,500	\$ 1,256,021
Judicial services	850,021	6,054	-	856,075
Financial	188,063	-	-	188,063
Records administration	218,128	-	33,186	184,942
Legal services	139,872	-	-	139,872
Facilities administration	102,079	8,778	-	110,857
Total general government	<u>2,796,684</u>	<u>14,832</u>	<u>75,686</u>	<u>2,735,830</u>
PUBLIC SAFETY				
Law enforcement services	17,034,006	116,954	28,945	17,122,015
Detention and correction services	1,703,954	33,807	-	1,737,761
Protective inspections	6,400	-	-	6,400
Other emergency medical services	28,843	26,145	-	54,988
Total public safety	<u>18,773,203</u>	<u>176,906</u>	<u>28,945</u>	<u>18,921,164</u>
PUBLIC WORKS				
Road	26,330,885	975,577	105,862	27,200,600
Solid waste services	35,159	-	11,455	23,704
Weed control	162,050	28,100	6,300	183,850
Total public works	<u>26,528,094</u>	<u>1,003,677</u>	<u>123,617</u>	<u>27,408,154</u>
PUBLIC HEALTH				
Public health services	125,950	92,279	7,270	210,959
Clinic services	21,229	5,987	-	27,216
Insect and pest control	578,039	25,189	26,006	577,222
Total public health	<u>725,218</u>	<u>123,455</u>	<u>33,276</u>	<u>815,397</u>
SOCIAL AND ECONOMIC SERVICES				
Aging services	415,216	51,932	-	467,148
Extension services	21,088	-	-	21,088
Total social and economic services	<u>436,304</u>	<u>51,932</u>	<u>-</u>	<u>488,236</u>
HOUSING AND COMMUNITY DEVELOPMENT				
Community development	6,100	-	-	6,100
CONSERVATION OF NATURAL RESOURCES				
Air quality control	7,090	-	7,090	-
Total general fixed assets	<u>\$ 49,272,693</u>	<u>\$ 1,370,802</u>	<u>\$ 268,614</u>	<u>\$ 50,374,881</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.

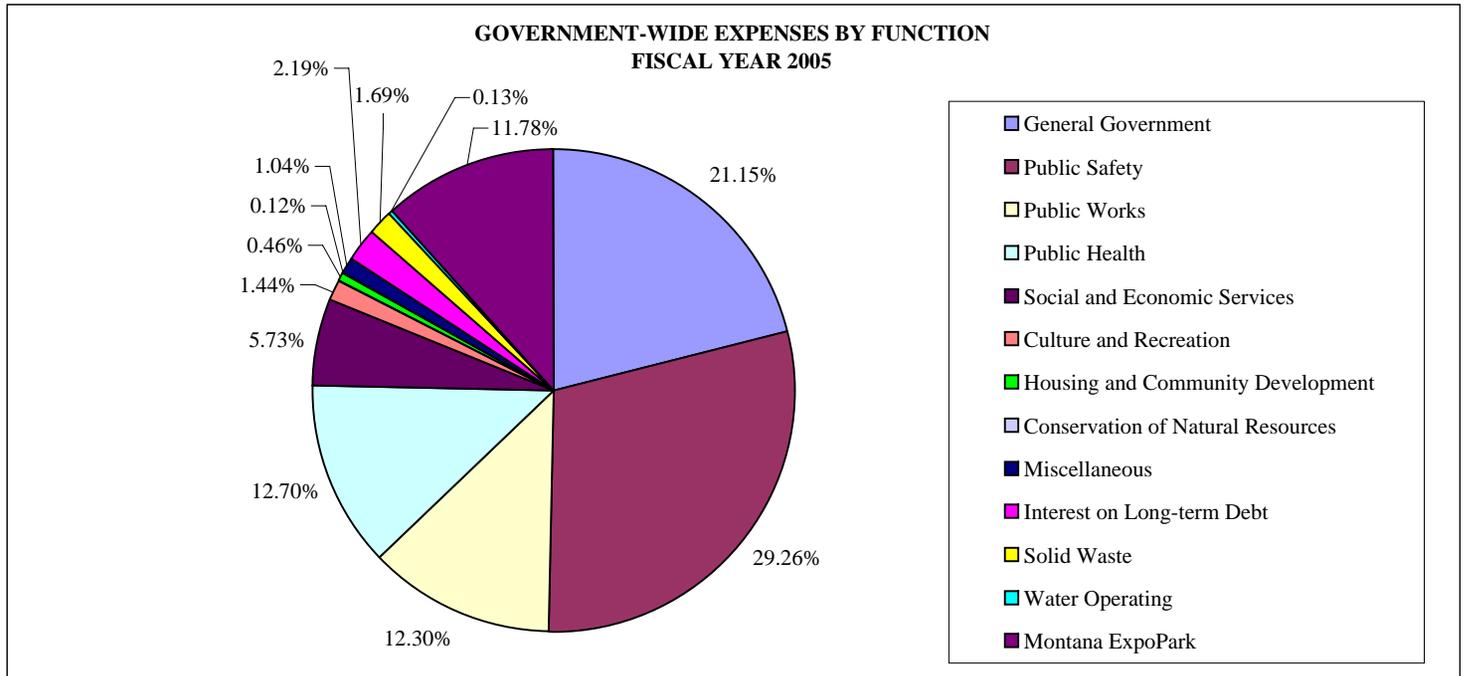
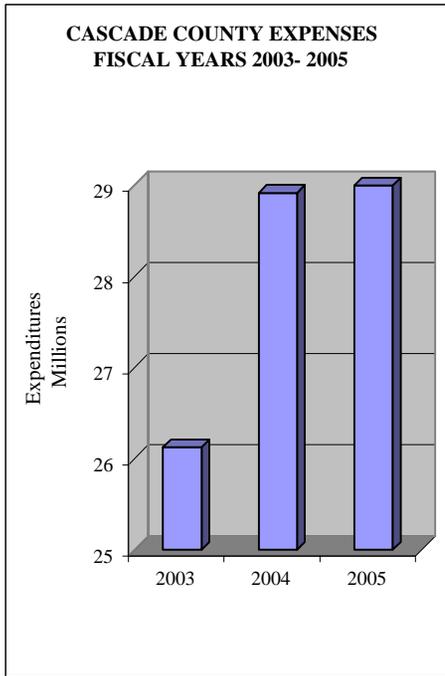
STATISTICAL



SECTION



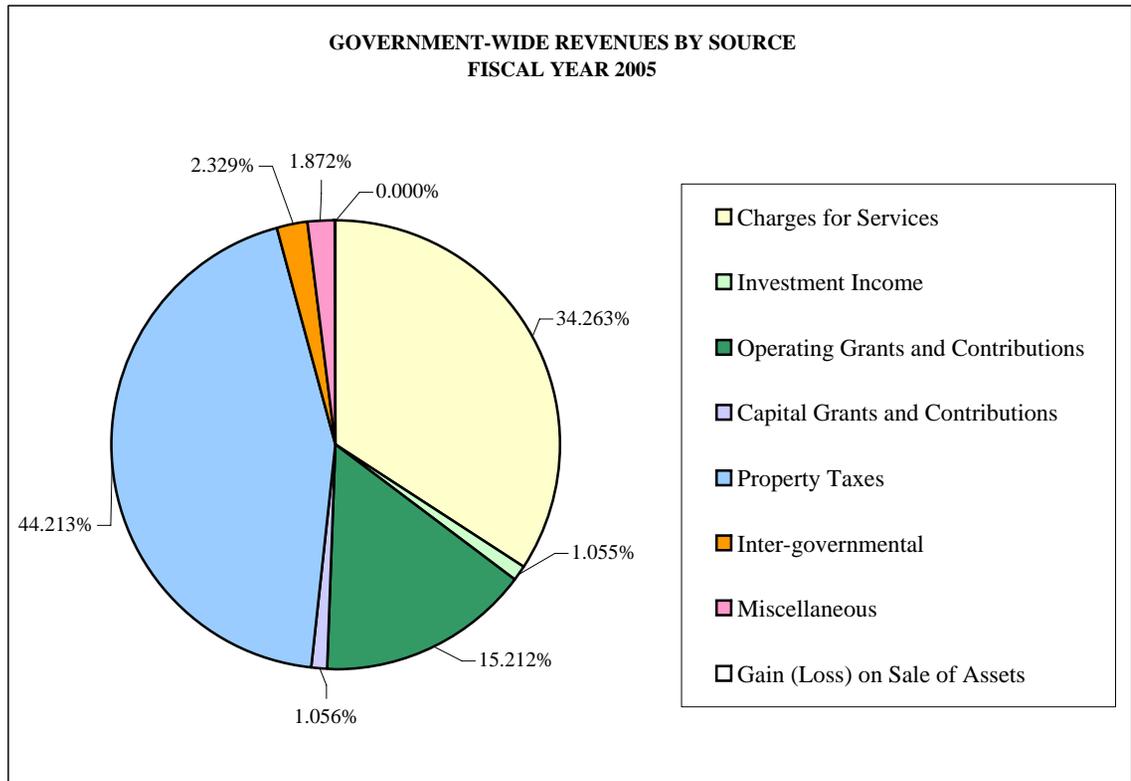
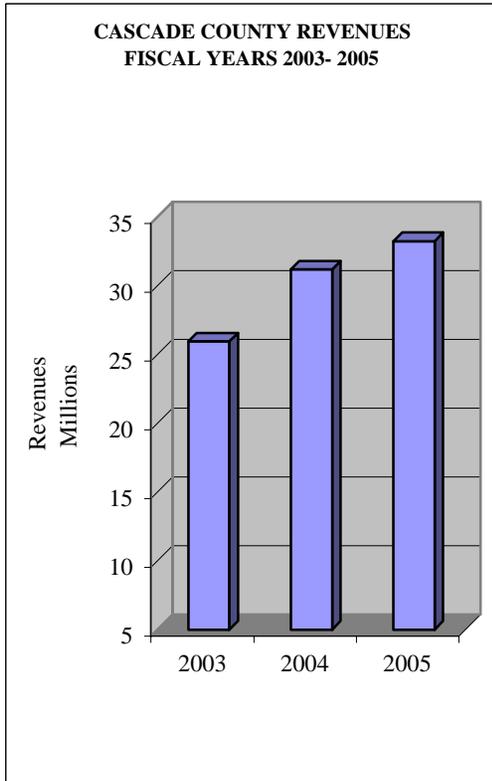
**CASCADE COUNTY, MONTANA
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST THREE FISCAL YEARS**



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	Water Operating	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
2004	5,902,286	8,475,107	3,044,372	3,981,286	1,821,099	464,432	215,894	36,539	300,473	731,594	513,105	-	3,431,450	28,917,637
2005	6,692,050	9,257,363	3,893,224	4,018,923	1,813,239	455,192	146,645	39,300	330,154	692,947	535,224	41,318	3,727,867	31,643,446

Source: Cascade County

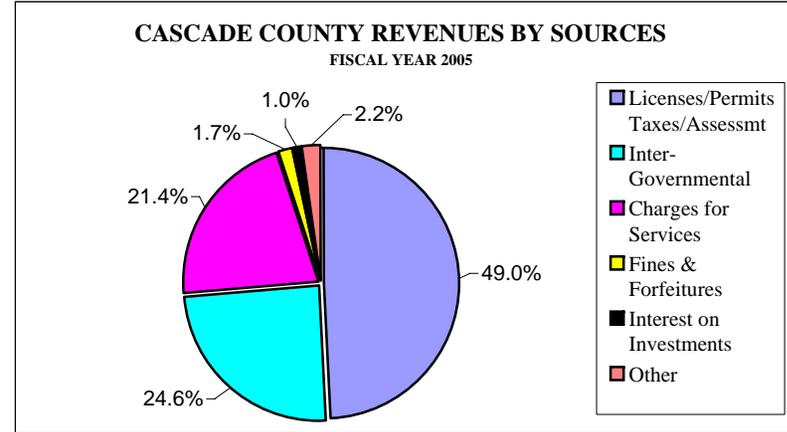
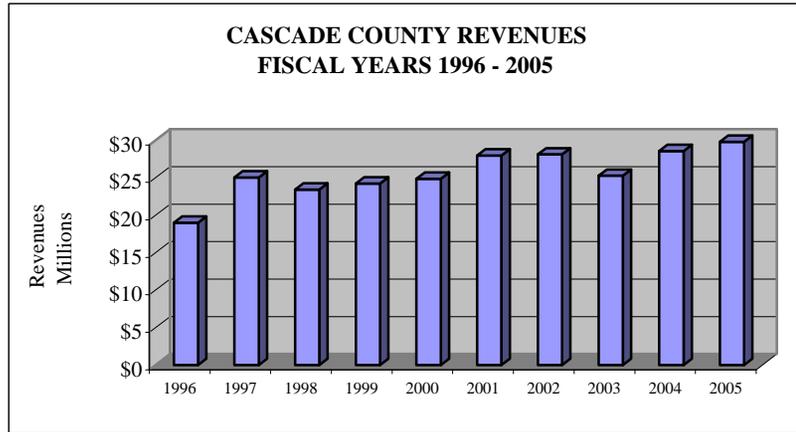
**CASCADE COUNTY, MONTANA
GOVERNMENT-WIDE REVENUES
LAST THREE FISCAL YEARS**



Fiscal Year	Charges for Services	Investment Income	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	Inter-governmental	Miscellaneous	Gain (Loss) on Sale of Assets	Total
2003	9,206,994	261,876	3,065,373	59,776	12,485,133	500,784	574,446	(190,906)	25,963,476
2004	10,957,769	135,346	3,988,386	14,559	14,393,031	1,120,614	559,905	-	31,169,610
2005	11,389,979	350,786	5,057,000	350,930	14,697,398	774,147	622,346	-	33,242,586

Source: Cascade County

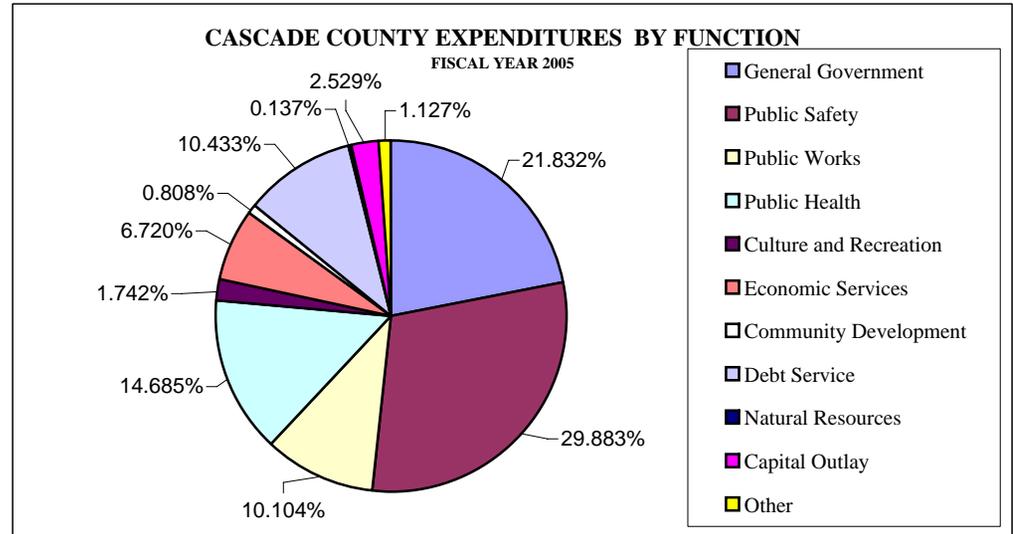
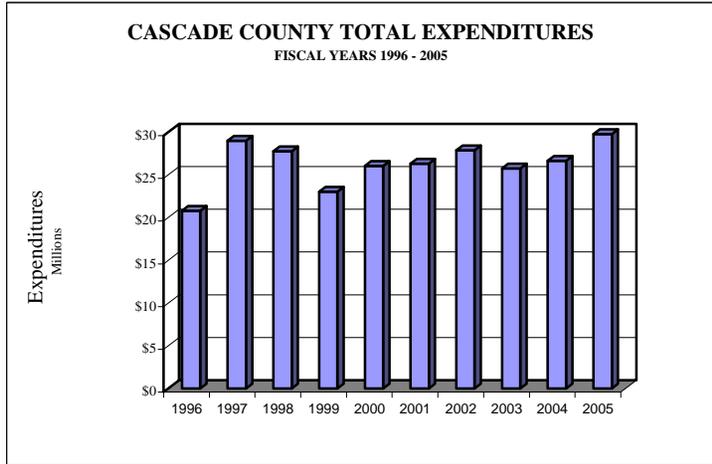
CASCADE COUNTY, MONTANA
GENERAL GOVERNMENTAL REVENUES BY SOURCE
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)
 Last Ten Fiscal Years



Fiscal Year	Licenses/Permits Taxes/Assesmt	Inter-Governmental	Charges for Services	Fines & Forfeitures	Interest on Investments	Other	Total Revenues
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
2004	14,892,186	6,059,213	6,443,671	445,686	120,352	609,344	28,570,452
2005	14,612,381	7,340,286	6,390,211	500,217	298,344	661,535	29,802,974

Source: Cascade County

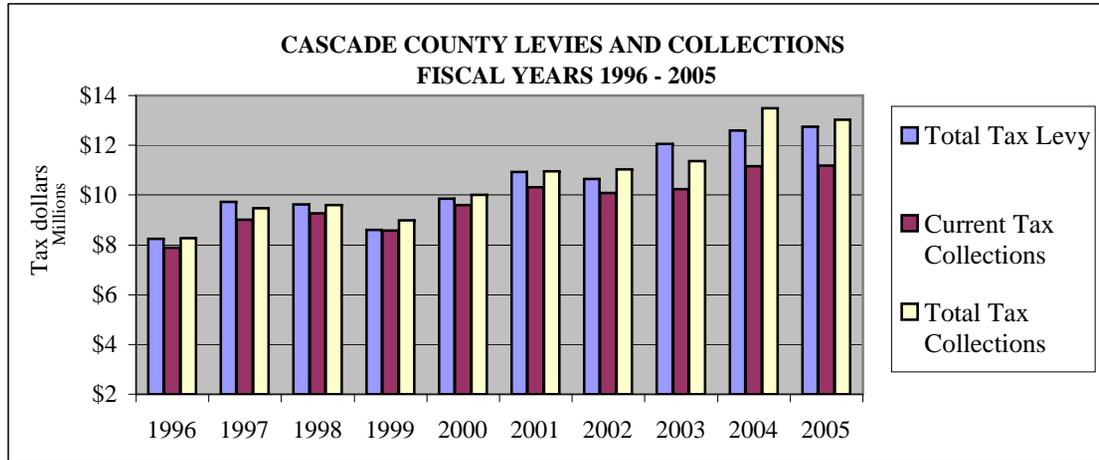
CASCADE COUNTY, MONTANA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)
 Last Ten Fiscal Years



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
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
2004	5,819,366	7,965,283	2,693,303	3,914,142	464,395	1,791,179	215,353	2,780,821	36,449	673,982	300,511	26,654,784
2005	6,823,164	8,966,574	3,540,694	4,037,354	456,482	1,829,921	149,547	2,299,088	40,524	1,303,344	329,851	29,776,543

Source: Cascade County

**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
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%
2004	12,590,680	11,168,265	88.7%	2,315,725	13,483,990	107.1%
2005	12,754,800	11,177,520	87.6%	1,850,773	13,028,293	102.1%

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.

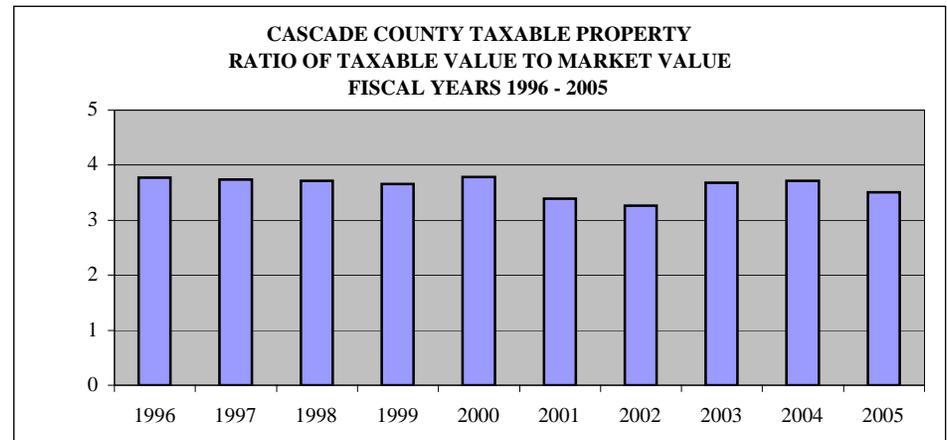
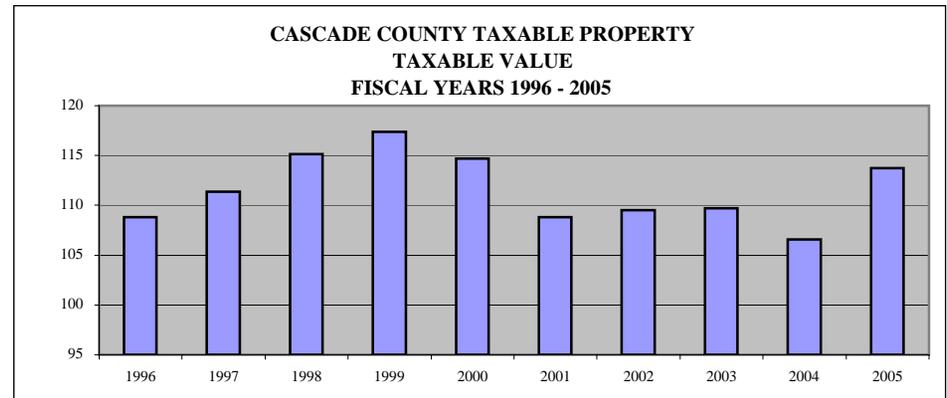
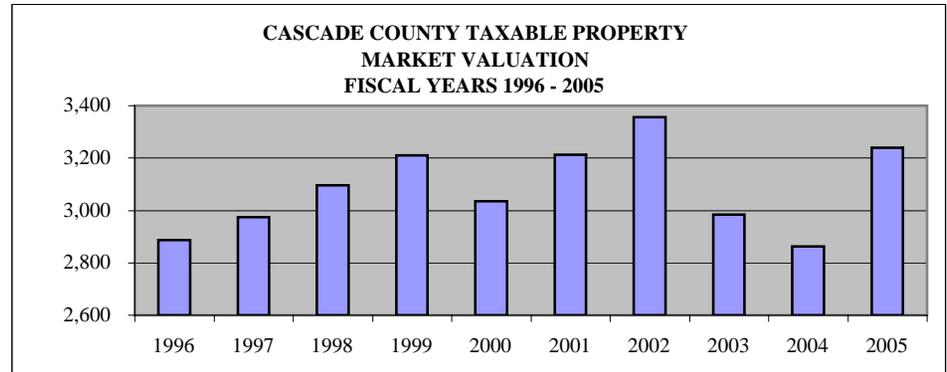
(2) \$318,373 in personal property taxes and mobile home assessment billings were delayed until after July 1, 2000 due to legislative changes. These normally would have been recorded in fiscal year 2000.

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

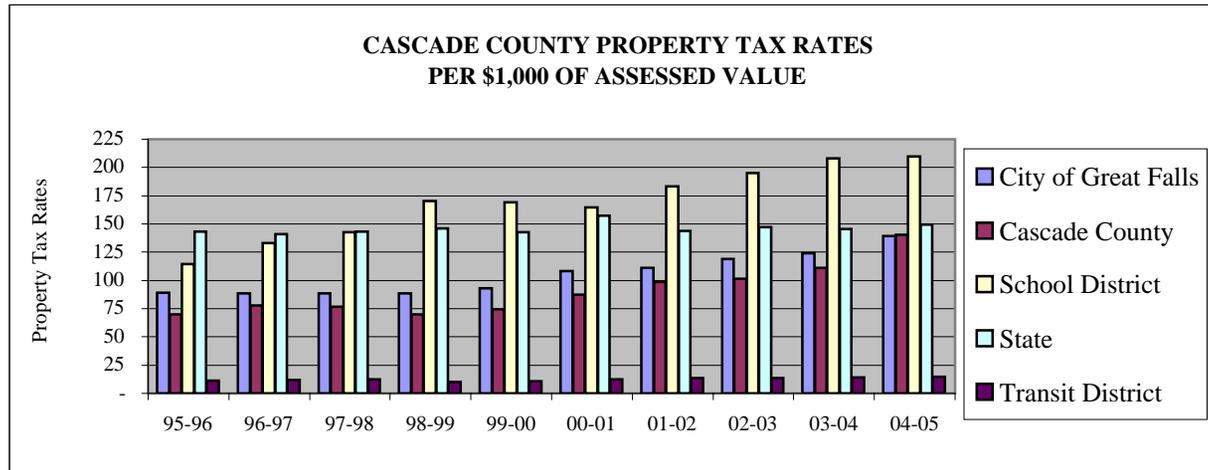
Fiscal Year	Total Market Valuation	Taxable Value	Ratio of Taxable Value to Market Value
1996	2,887,095,630	108,810,523	3.77
1997	2,974,167,578	111,354,973	3.74
1998	3,096,993,720	115,128,434	3.72
1999	3,210,127,054	117,349,769	3.66
2000 (1)	3,034,085,555	114,696,261	3.78
2001	3,213,662,447	108,808,782	3.39
2002	3,357,029,079	109,534,532	3.26
2003	2,984,932,070	109,708,384	3.68
2004	2,862,482,886	106,589,694	3.72
2005	3,239,259,653	113,737,574	3.51

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.



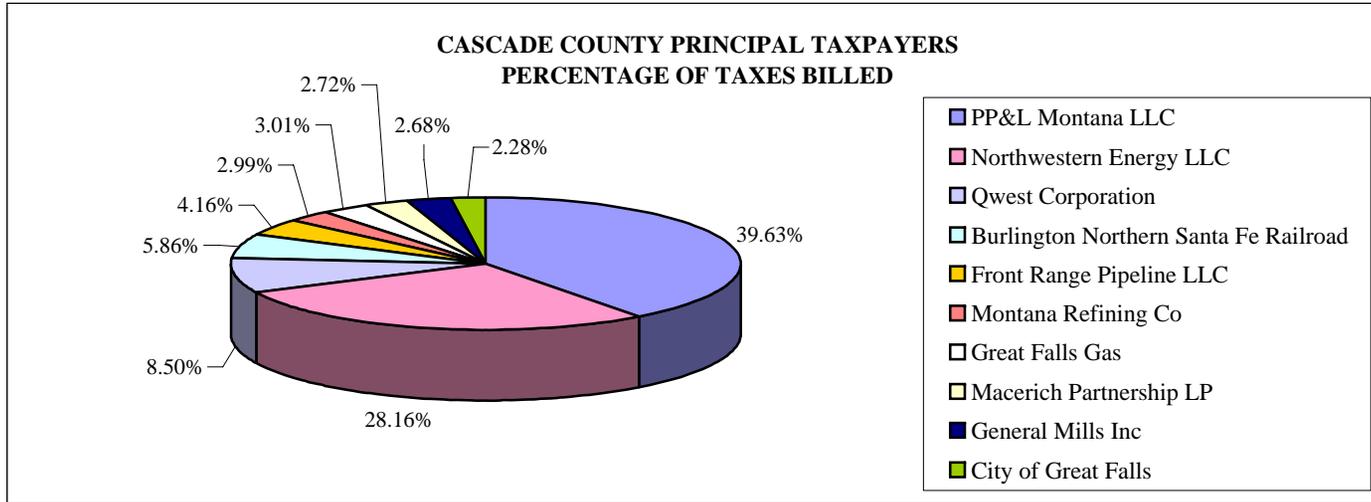
CASCADE COUNTY, MONTANA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(Per \$1,000 of Assessed Value)
Last Ten Fiscal Years



Fiscal Year	City of Great Falls	Cascade County	School District	State	Transit District	Total
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
03-04	124.33	111.22	208.17	145.60	14.07	603.39
04-05	139.01	140.67	209.51	149.41	14.76	653.36

Source: Cascade County Treasurer

**CASCADE COUNTY, MONTANA
PRINCIPAL TAXPAYERS
June 30, 2005**



	Taxpayer	Business	2004/2005		Percentage of Total Taxable Value (1)
			Taxes Billed	Taxable Valuation	
1	PP&L Montana LLC	Electric Utility	\$ 4,525,242	\$ 9,141,044	8.04%
2	Northwestern Energy LLC	Electric Utility	3,660,773	6,494,870	5.71%
3	Qwest Corporation	Telephone	1,169,556	1,959,812	1.72%
4	Burlington Northern Santa Fe Railroad	Railroad	746,273	1,351,617	1.19%
5	Front Range Pipeline LLC	Petroleum	487,560	958,842	0.84%
6	Montana Refining Co	Petroleum	436,070	689,842	0.61%
7	Great Falls Gas	Petroleum	430,314	695,361	0.61%
8	Macerich Partnership LP	Retail Mall	395,590	627,755	0.55%
9	General Mills Inc	Production	390,607	618,536	0.54%
10	City of Great Falls	Government	350,137	526,521	0.46%
			<u>\$ 12,592,122</u>	<u>\$ 23,064,200</u>	<u>20.28%</u>
	(1) Total Taxable Value		<u>\$ 113,737,574</u>		

Source: Cascade County Treasurer

CASCADE COUNTY, MONTANA
LIMITATION ON AMOUNT OF COUNTY INDEBTEDNESS
June 30, 2005

Total Assessed Value	\$ <u>3,239,259,653</u>
Debt Limit of 1.4% of assessed value	\$ 45,349,635
General Obligation Bonded Indebtedness	(10,865,000)
Other Indebtedness	<u>(2,434,848)</u>
	<u>\$ 32,049,787</u>

Source: Cascade County Treasurer

**CASCADE COUNTY, MONTANA
BARGAINING ORGANIZATIONS
June 30, 2005**

<u>Bargaining Unit</u>	<u>Number of Employees Covered</u>	<u>Expiration Date of Contract</u>
Montana Nurses Association	9	6/30/2006
Montana Public Employees Association	19	6/30/2006
Painters	2	6/30/2005
Machinist Local *	7	6/30/2005
Teamsters		
Clerical Employees	79	6/30/2007
Road/Bridge *	6	6/30/2005
Jailors	58	6/30/2008
Detention Center	21	6/30/2005
Operating Engineers:		
Road/Bridge *	11	6/30/2005
Courthouse	10	6/30/2007
Deputies Association	24	6/30/2004
Laborers *	7	6/30/2005
Laborers - Montana Expo Park	4	6/30/2005
Carpenters *	2	6/30/2005

* Represents Craft Council Unions

State law requires governmental entities to bargain collectively with formally recognized collective bargaining units. Currently, ten unions represent approximately 265, or 54%, 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, 2005

<u>Employer</u>	<u>Number of Employees</u>
Malmstrom Air Force Base	4,572
Benefis Health Care Center	2,044
Great Falls Public School System	1,417
Montana Air National Guard	979
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 Development Authority

**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)
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	26,546	*	13,902	4.3%	2,112,966
2003	79,561	27,523	*	13,498	4.6%	2,195,749
2004	79,849	*	*	13,287	4.2%	*

(1) Population for fiscal years 1995 - 1999 estimated by City-County planning. Per census 2000.

(2) U.S. Department of Commerce and Bureau of Economic Analysis

(3) "Survey of Buying Power," Sales and Marketing Management, Annual Additions 1995-1998.

(4) U.S. Bureau of Census.

(5) 1995-2004 is county-wide enrollment, plus private and home-school population.

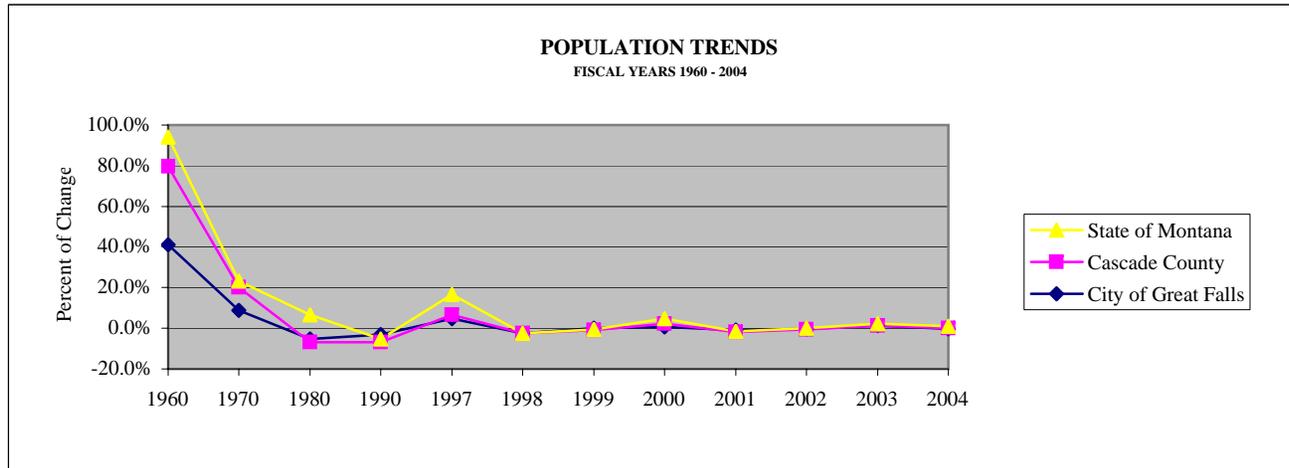
Cascade County Superintendent of Schools

(6) Montana Department of Labor and Industry and U.S. Department of Labor

(7) See 2 above.

* Figure not available at time of report.

**CASCADE COUNTY, MONTANA
DEMOGRAPHIC STATISTICS - POPULATION TRENDS
FROM 1960 - 2004**



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%
2003	56,690	1.1%	79,561	0.2%	917,621 *	0.9%
2004	56,503	-0.3%	79,849	0.4%	926,865	1.0%

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

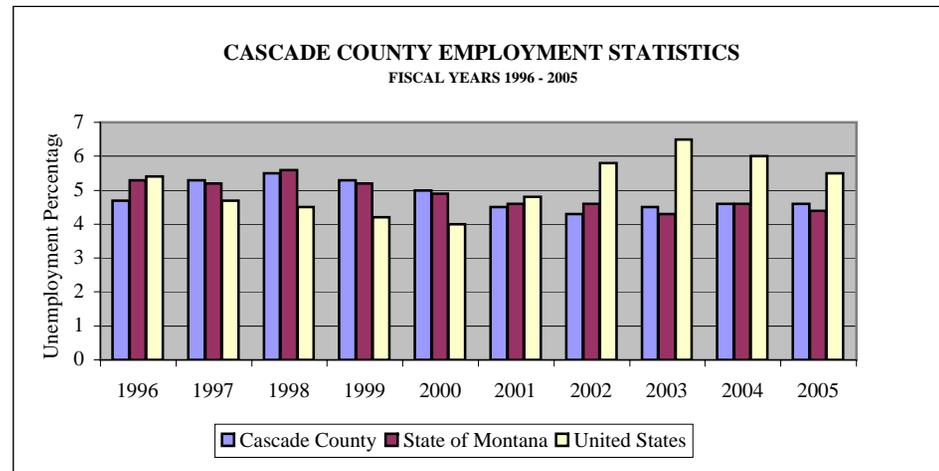
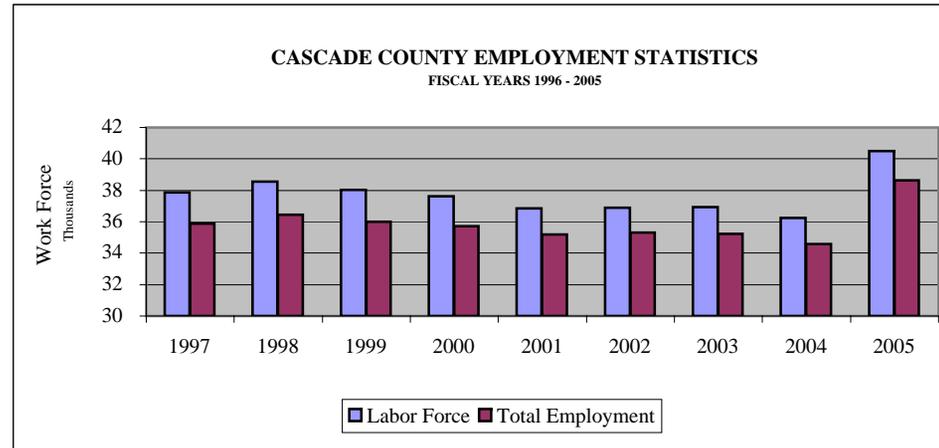
* U.S. Bureau of Census

(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
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
2004	36,223	34,569	4.6	4.6	6.0
2005	40,494	38,621	4.6	4.4	5.5

Source: Montana Department of Labor and Industry and U.S. Department of Labor



CASCADE COUNTY, MONTANA
PERSONAL INCOME TRENDS
Fiscal Years 1994 - 2003

Fiscal Year	Total Personal Income (000's)	Percent of Change	Per Capita Income	Percent of Change
1994	\$1,532,976	2.90%	\$18,887	4.48%
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%
2002	\$2,112,966	1.98%	\$26,546	2.04%
2003	\$2,195,749	3.92%	\$27,523	3.68%

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

CASCADE COUNTY, MONTANA
EARNINGS BY INDUSTRY
Fiscal Years 1994 - 2003

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Total Personal Income	\$ 1,532,976	\$ 1,624,147	\$ 1,700,647	\$ 1,665,850	\$ 1,863,494	\$ 1,915,008	\$ 1,977,742	\$ 2,071,992	\$ 2,112,966	\$ 2,195,749
Earnings by Industry:										
Farm	15,584	18,722	14,630	22,907	7,044	9,173	4,032	4,827	5,337	4,994
Non-Farm	1,004,838	1,033,151	1,077,398	1,084,425	1,200,477	1,247,210	1,973,710	1,329,603	1,489,022	1,615,484
Private	732,775	766,228	804,337	818,441	846,477	879,808	913,542	930,028	1,028,041	1,110,733
Ag. Serv., Forest., Fishing	6,126	(D)	(D)	(D)	51,334	(D)	(D)	(D)	2,744	(D)
Mining	772	(D)	(D)	(D)	33,480	(D)	(D)	(D)	(D)	(D)
Construction	54,231	61,664	67,602	69,609	75,854	90,355	89,166	88,791	92,060	109,121
Manufacturing	34,371	34,874	37,080	39,037	41,578	42,900	42,433	35,586	43,316	47,164
Transportation and Utilities	61,499	63,891	60,540	62,910	65,540	69,741	70,009	59,325	61,353	70,937
Wholesale Trade	63,584	64,578	65,755	65,975	68,783	66,799	65,719	58,539	64,678	70,539
Retail Trade	145,898	143,133	147,270	149,633	152,200	147,695	150,866	124,551	138,490	139,471
Finance, Insurance and Real Estate	65,803	72,015	83,404	84,565	130,600	93,446	99,150	98,001	107,633	137,491
Services	300,491	319,362	334,523	337,908	342,319	359,365	372,337	431,536	476,290	498,508
Government & Government Enterprises	272,063	266,923	273,061	266,284	354,000	367,402	387,801	399,575	460,981	504,751
Federal / Civilian	54,873	54,225	54,415	60,258	77,421	78,210	86,487	85,672	97,390	103,624
Military	126,837	121,460	123,877	109,316	167,095	174,121	181,404	190,257	225,174	257,972
State and Local	90,353	91,238	94,769	96,710	109,484	115,071	119,910	123,646	138,417	143,155

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 1998 to 2003. Figures shown are in thousands.

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

CASCADE COUNTY, MONTANA
EMPLOYMENT BY MAJOR INDUSTRY
Fiscal Years 1994 - 2003

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Employment by Place of Work:										
Total Employment	45,704	47,711	49,055	48,738	48,920	48,982	49,163	49,382	49,197	49,217
By Type:										
Wages and Salaries	38,603	39,407	39,855	39,081	29,594	39,488	39,503	39,792	39,523	39,597
Proprietors	7,101	8,304	9,200	9,654	9,326	9,494	9,660	9,590	9,674	9,620
Farm	730	754	742	779	1,041	1,060	1,037	1,003	1,017	1,036
Non-Farm	6,371	7,550	8,458	8,875	8,285	8,434	8,623	8,587	8,657	8,584
By Industry										
Farm	957	936	923	925	1,304	1,305	1,320	1,265	1,288	1,267
Non-Farm	44,747	46,775	48,132	47,810	47,616	47,677	47,843	48,117	47,909	47,950
Private	34,457	36,826	38,302	38,518	38,455	38,376	38,504	38,731	38,542	38,253
Ag. Srevices, Forestry, Fish and Other	466	(D)	(D)	(D)	497	(D)	(D)	(D)	(D)	(D)
Mining	88	(D)	(D)	(D)	137	(D)	(D)	(D)	(D)	(D)
Construction	1,875	2,275	2,487	2,488	2,533	2,759	2,742	2,866	2,750	2,882
Manufacturing	2,017	1,360	1,438	1,509	1,528	1,487	1,410	1,093	1,055	1,020
Transportation and Public Utilities	1,300	1,883	1,892	1,959	1,936	2,000	2,004	1,568	1,477	1,552
Wholesale Trade	1,872	2,231	2,232	2,130	2,140	2,041	1,924	1,577	1,542	1,630
Retail Trade	9,811	10,168	10,632	10,699	10,726	10,034	10,274	7,174	6,843	6,687
Finance, Insurance & Real Estate	2,961	3,357	3,570	3,660	3,711	3,919	4,174	4,613	4,631	4,347
Services	13,710	14,971	15,394	15,416	15,247	15,496	15,246	18,698	19,967	19,888
Government & Government Enterprise	10,290	9,949	9,830	9,292	9,161	9,301	9,339	9,386	9,367	9,697
Federal / Civilian	1,642	1,548	1,530	1,492	1,474	1,458	1,526	1,474	1,496	1,565
Military	4,956	4,583	4,480	3,964	3,896	3,954	3,905	3,970	3,997	4,256
State and Local	3,692	3,818	3,847	3,836	3,791	3,889	3,908	3,942	3,874	3,876

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>
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	79,561	109,708,384	12,600,000	126,667	12,473,333	11.37%	156.78
2004	79,561 (3)	106,589,694	11,750,000	474,798	11,275,202	10.58%	141.72
2005	79,849	113,737,574	10,865,000	216,711	10,648,289	9.36%	133.36

(1) Per City-County Planning

(2) Per State Department of Revenue and Cascade County Treasurer

(3) Population not available. Used 2003 totals.

CASCADE COUNTY, MONTANA
COMPUTATION OF DIRECT DEBT AND OVERLAPPING DEBT
June 30, 2005

Entity	Gross G.O. Debt Outstanding	Percentage Applicable to Cascade County	Dollar Amount Applicable to Cascade County
Direct Debt:			
Cascade County	\$ 10,865,000	100%	\$ 10,865,000
Overlapping Debt:			
Elementary School District #3	1,575,000	100%	1,575,000
Elementary School District #5	1,180,000	100%	1,180,000
Elementary School District #29	80,000	100%	80,000
Elementary School District #29	985,000	100%	985,000
Elementary School District #74	65,000	100%	65,000
High School District #1A	1,070,000	100%	1,070,000
High School District #3B	1,685,000	100%	1,685,000
High School District #5C	605,000	100%	605,000
High School District #29D	45,000	100%	45,000
High School District #29D	655,000	100%	655,000
High School District #55F	155,000	100%	155,000
Total Overlapping Debt	<u>8,100,000</u>		<u>8,100,000</u>
Total Direct and Overlapping Debt	<u>\$ 18,965,000</u>		<u>\$ 18,965,000</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>
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
2004	2,862,482,886	59,036,663	885,000,000
2005	3,239,259,653	33,115,933	931,000,000

(1) City of Great Falls, Montana, Construction

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

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

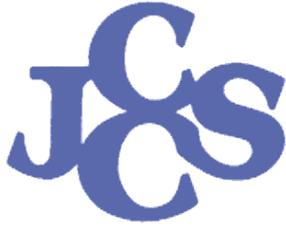
Fiscal Year	G.O. Bonded Principle	General Obligation Debt Service Interest	Debt Service Expenditures Total	General Expenditures (1)	Ratio of Debt Service to General Expenditures
1996	505,000	403,556	908,556	20,793,888	4.37%
1997	535,000	683,615	1,218,615	29,011,044	4.20%
1998	1,145,000	1,352,689	2,497,689	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%
2004	850,000	580,223	1,430,223	26,654,784	5.37%
2005	885,000	547,973	1,432,973	29,776,543	4.81%

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

CASCADE COUNTY, MONTANA
ASSESSMENTS AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year	Amount Billed	Amount Collected (1)
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
2004	180,934	192,351
2005	180,934	192,351

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



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Certified Public Accountants and Business Advisors

To the Honorable Board of County Commissioners
Cascade County, Montana

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

We have audited the 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, 2005, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated November 8, 2005. 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.

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 opinions 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 reportable 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 caused by error or fraud 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.

Compliance and Other Matters

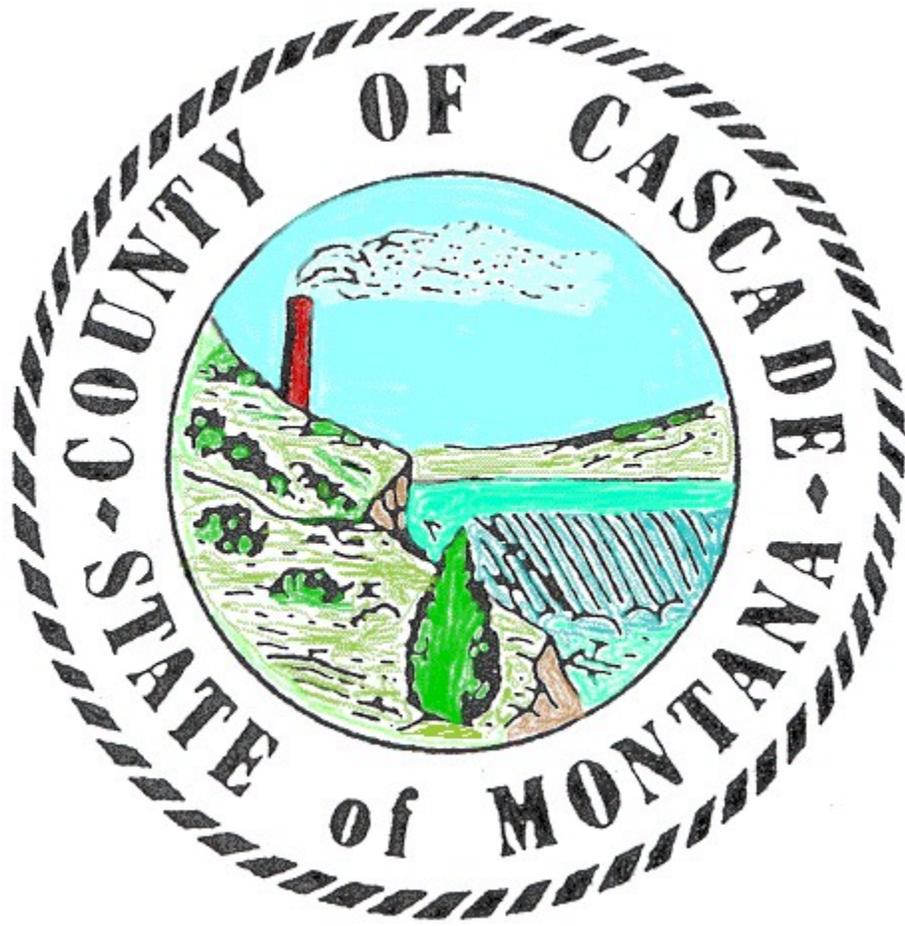
As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and 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*.

We noted other matters that we reported to management of Cascade County, Montana in a separate letter dated November 8, 2005.

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 8, 2005





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Certified Public Accountants and Business Advisors

**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, 2005. 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 of 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, 2005.

Internal Control Over Compliance

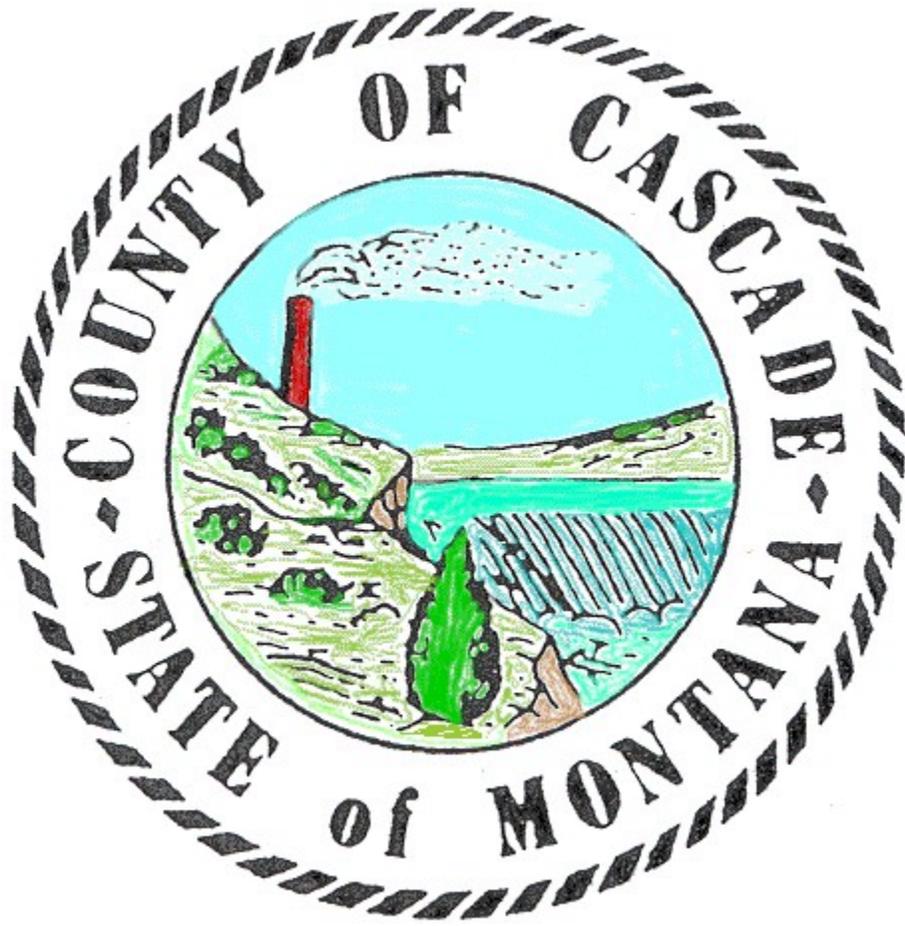
The management of Cascade County, Montana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cascade County, Montana's 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 reportable 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 caused by error or fraud 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 8, 2005



CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2005

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2004	Grant Revenues	Expenditures		Balance June 30, 2005
						Federal	Match	
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I3PRMP607	95,576	\$ -	\$ 36,090	\$ 36,090	\$ -	\$ -
HIDTA	7.000	I4PRMP607	89,018	-	61,447	61,447	-	-
Total Office of National Drug Control Policy				-	97,537	97,537	-	-
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Elderly Feeding Program Commodities	10.550	04-22A-A008		-	20,519	16,562	-	3,957
Elderly Feeding Program Commodities	10.550	03-22A-A008		2,006	-	2,006	-	-
Commodities	10.565	03-027-21003-0	30,240	9,256	19,090	24,335	-	4,011
Commodities	10.565	04-027-21005-0	30,240	(5,677)	10,080	4,403	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	03-07-5-21-004-0	280,739	-	204,963	204,963	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	04-07-5-21-004-0	248,149	-	73,095	73,095	-	-
Commodities - Cash-in-Lieu	10.550	04-22A-A008	36,500	-	36,500	36,500	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	48,571	48,571	-	-
Total U.S. Department of Agriculture				5,585	412,818	410,435	-	7,968
U.S. Department of Housing and Urban Development								
Passed through the Montana Department of Commerce								
Missouri River Corridor Planning Grant	14.228		15,000	-	7,500	7,500	-	-
CDBG AG Park	14.228	MT CDBG ED 03-04	400,000	-	498,808	400,000	98,808	-
Total U.S. Department of Housing and Urban Development				-	506,308	407,500	98,808	-
U.S. Department of Justice								
Direct								
LLEBG	16.592	2004-LB-BX-1429	15,451	-	17,221	-	-	17,221
LLEBG 2002	16.592	2002-LBBX-0983	10,608	839	-	839	-	-
LLEBG #4	16.592	2003-LB-BX-0715	36,687	41,017	667	18,707	-	22,977
Total Direct Programs				41,856	17,888	19,546	-	40,198

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2005

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2004				2005
U.S. Department of Justice, continued								
Passed through the Montana Board of Crime Control								
Juvenile Holdover Program	16.523	00-A02-81350	21,375	-	-	-	-	-
Electronic Monitoring Program	16.523	02-A15-81577	46,122	-	12,329	12,329	-	-
Juvenile Accountability Incentive	16.523	02-A03-81656	133,652	-	95,107	82,174	-	12,933
Integrated Prevention Program	16.548	02-P01-81216	100,000	-	85,000	85,000	-	-
Parenting Wisely	16.579	02-K16-81331	30,535	-	6,052	6,052	-	-
Youth Asset Development	16.579	03-K23-81610	16,498	-	500	500	-	-
Passed through the Montana Department of Military Affairs								
War Supplement Grant	16.007	2003-MT-T3-0021	23,327	-	22,246	22,205	41	-
Equipment Grant	16.004	2003-TE-TX-0176	71,874	-	71,874	71,874	-	-
ERS Equipment Grant	16.004	2003-MU-T3-0021	499,988	-	499,988	499,988	-	-
Passed through the Alliance for Youth								
Drug-free Communities	16.729		11,250	-	12,563	12,563	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595		10,500	-	267	267	-	-
Total pass through programs								
				-	805,926	792,952	41	12,933
Total U.S. Department of Justice								
				41,856	823,814	812,498	41	53,131
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Heritage Building	20.205	STPE5299(39)	157,223	-	1,339	1,159	180	-
Niehart School	20.205	STPE 7(39)	87,013	-	10,417	5,746	890	3,781
Traffic Safety	20.600	2005-08-02-04	5,425	-	2,799	2,799	-	-
Traffic Safety	20.600	2004-10-08-21	5,000	5,000	-	5,000	-	-
Traffic Safety	20.600	2004-13-01-21	500	500	-	500	-	-
Traffic Safety	20.600	2004-14-02-06	22,200	8,231	-	8,231	-	-
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	-	9,600	1,217	-	8,383
Passed through Health Mothers, Healthy Babies								
The Montana Coalition	20.600		25,000	-	3,924	3,924	-	-
The Montana Coalition	20.600		25,000	-	19,955	18,955	1,000	-
Total U.S. Department of Transportation								
				13,731	48,034	47,531	2,070	12,164

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2005

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2004				2005
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
Water Supply Systems	66.605	504004	3,000	-	2,980	2,980	-	-
Air Pollution	66.001	204003	28,714	-	40,524	22,964	17,560	-
Total U.S. Environmental Protection Agency				-	43,504	25,944	17,560	-
Federal Emergency Management Agency								
Passed through the Montana Department of Military Affairs								
CERT	83.565		10,000	-	4,104	4,104	-	-
Civil Defense	83.503		37,288	-	37,288	37,288	-	-
Total Federal Emergency Management Agency				-	41,392	41,392	-	-
U.S. Department of Health and Human Services								
Direct								
Clinic	93.224	05-H80-CS-00566-02-01	694,246	-	1,374,220	707,349	323,674	343,197
Clinic	93.224	04-H80-CS-00566-02-01	689,649	561,873	-	-	561,873	-
Total Direct Programs				561,873	1,374,220	707,349	885,547	343,197
Passed through Montana Department of Health and Human Services								
HAN/Epidemiology/CDC&P	93.283	02-07-4-11-125-0	12,000	7,357	-	7,357	-	-
Public Health Tracking	93.283	04-07-1-05-005-0	12,000	-	5,388	5,388	-	-
Bioterrorism	93.283			135,983	-	26,674	-	109,309
Bioterrorism	93.283	04-07-4-61-008-0	176,442	-	53,896	28,913	-	24,983
Bioterrorism	93.283	04-07-4-61-008-0	133,202	-	120,233	120,233	-	-
Ombudsman	93.042	04-22A-A008	28,331	-	85,462	51,350	33,895	217
Ombudsman	93.042	03-22A-A008	56,189	(94)	94	-	-	-
Title IIIF	93.043	04-22A-A008	8,844	-	15,670	8,844	6,826	-
Title IIIF	93.043	03-22A-A008	9,197	195	-	-	195	-
Elder Abuse	93.041	04-22A-A8EA	10,200	1,339	-	-	-	1,339
Title IIIB	93.044	04-22A-A008	173,365	-	149,694	89,944	59,440	310
Title IIIB	93.044	03-22A-A008	93,536	2,327	-	-	2,327	-
Title IIIC	93.045	04-22A-A008	316,571	-	319,609	192,038	122,929	4,642
Title IIIC	93.045	03-22A-A008	195,504	3,980	-	-	3,980	-
Weed Education and Outreach	93.046	01-22A-A008	9,000	14	1	14	1	-
Title IIIA	93.047	04-22A-A008	3,000	-	4,991	3,000	1,982	9

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2005

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2004				2005
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and								
Human Services, continued								
Title IIIA	93.047	03-22A-A008	2,000	(2)	2	-	-	-
Title III E	93.052	04-22A-A008	90,334	-	93,539	56,203	36,161	1,175
Title III E	93.052	03-22A-A008	63,201	981	-	-	981	-
HIV Consortium and Direct Care	93.118	02-07-4-51-102-0	35,250	9,128	-	4,760	-	4,368
HIV Consortium and Direct Care	93.118	03-07-4-51-102-0	34,500	2,778	4,986	-	4,986	2,778
HIV Consortium and Direct Care	93.118	04-07-4-51-102-0	32,000	-	21,608	21,608	-	-
HIV Prevention	93.118	02-07-4-51-012-0	56,256	1,179	23,050	24,725	-	(496)
HIV Prevention	93.118	03-07-4-51-004-0	36,986	1,351	15,261	15,261	-	1,351
HIV Prevention	93.130	04-07-3-21-006-0	45,765	174	-	174	-	-
Fetal Alcohol Syndrome	93.230	02-07-5-31-010-0	75,000	-	6,721	6,721	-	-
Fetal Alcohol Syndrome	93.230	03-07-5-31-001-0	133,760	-	16,352	16,352	-	-
Abstinence	93.235	03-021-32-005-0	10,000	-	2,672	2,672	-	-
Abstinence	93.235	04-021-32-005-0	10,000	-	8,344	8,344	-	-
Tobacco Program	93.283	04-07-3-31-022-0	58,089	22,212	-	4,800	-	17,412
Tobacco Program	93.283			-	55,185	51,040	-	4,145
SHIP	93.779	04-22A-A008	9,039	-	15,044	9,039	5,864	141
SHIP	93.779	03-22A-A008	6,460	110	-	-	110	-
Cancer	93.919	02-07-3-01-003-0	60,400	3,288	-	3,288	-	-
Cancer	93.919	02-07-3-01-006-0	63,200	20,469	67,185	67,185	-	20,469
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	16,711	-	935	-	15,776
Breast and Cervical Health	93.919	04-07-3-01-002-0	131,400	-	6,070	-	-	6,070
Maternal and Child Health	93.994	04-07-5-01-007-0	140,877	12,541	181,042	93,959	99,624	-
Immunization	93.994	05-07-5-01-007-0	152,197	-	100,254	66,246	34,008	-
Immunization	93.994	04-07-4-31-007-0	21,753	1,704	6,912	8,616	-	-
TB Program	93.116	02-07-4-11-042-0	32,843	-	13,463	13,463	-	-
TB Program	93.116	03-07-4-11-042-0	10,000	-	8,326	8,326	-	-
TB Program	93.116	04-07-4-11-042-0	8,000	-	4,049	4,049	-	-
Passed through the Alliance for Youth								
Youth CIP	93.230		31,095	240	-	-	-	240

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2005

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2004	Grant Revenues	Expenditures		Balance June 30, 2005
						Federal	Match	
U.S. Department of Health and Human Services, continued								
Passed through the Yellowstone City County Health Department								
Ryan White	93.918		15,000	448	-	-	-	448
Total pass through programs				244,413	1,405,103	1,021,521	413,309	214,686
Total U.S. Department of Health and Human Services				<u>806,286</u>	<u>2,779,323</u>	<u>1,728,870</u>	<u>1,298,856</u>	<u>557,883</u>
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002			-	136,263	98,314	20,438	17,511
Retired Senior Volunteer Program	94.002	03SRPMT007	98,314	14,158	-	-	14,158	-
Foster Grandparents	94.011			-	263,340	208,334	44,849	10,157
Foster Grandparents	94.011	03SFPMT004	208,334	19,147	-	-	19,147	-
Total National Senior Services Corporation				<u>33,305</u>	<u>399,603</u>	<u>306,648</u>	<u>98,592</u>	<u>27,668</u>
Total Expenditures of Federal Awards				<u>\$ 900,763</u>	<u>\$ 5,152,333</u>	<u>\$ 3,878,355</u>	<u>\$ 1,515,927</u>	<u>\$ 658,814</u>

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, 2005

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.

4. Prior Period Adjustment

During the current year's audit it was noted that a grant was misreported on the prior year Schedule of Federal Awards. The grant was a federal grant, that we were informed by the granting agency that it was a non-federal grant. Below shows the effect of the award on the prior year's ending balance:

Ending balance June 30, 2004		\$ 756,120
Plus ending balance of LLEBG at June 30, 2004		8,660
Plus ending balance of Bioterrorism at June 30, 2004		<u>135,983</u>
Ending balance restated June 30, 2004		<u>\$ 900,763</u>

**CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2005**

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 program tested as a major program included:

Funding Agency	CFDA Number
U.S. Department of of Housing and Urban Development CDBG Ag Park, Missouri River Corridor Planning Grant	14.228
U.S. Department of Justice Equipment Grant, ERS Equipment Grant	16.004

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, 2005**

No matters are reportable as there were no prior-year findings.