

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2006

JULY 1, 2005 – JUNE 30, 2006

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2006

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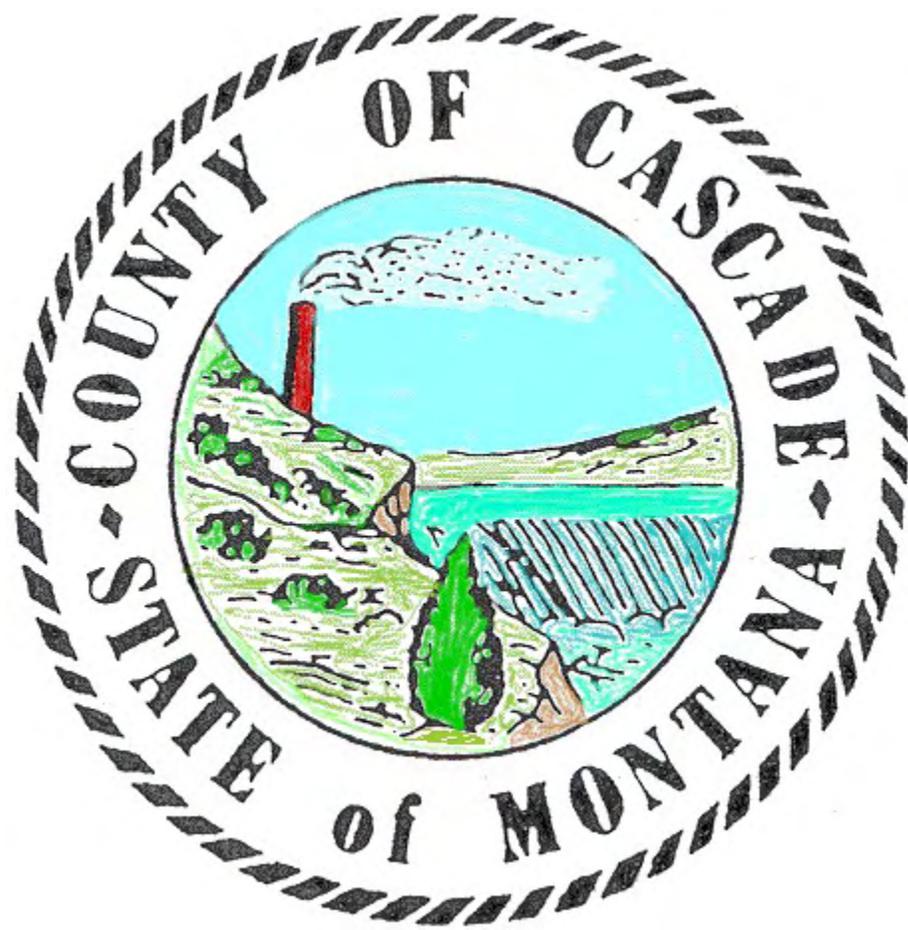
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INTRODUCTORY



SECTION



December 5, 2006

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, 2006.

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, 2006, 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, 2006, 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 requires 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 79,569. 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 comparisons are presented starting on page 24 as part of the basic financial statements for the governmental funds. For the Adult Detention Center Bonds the comparison is located on page 50. For governmental funds, except for the General Fund, Public Safety Fund and Adult Detention Center Bond Fund, with appropriated annual budgets, these comparisons are presented in the government's fund subsection of this report, which starts on page 51.

Factors Affecting 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 2006 and are expected to do the same in fiscal year 2007.

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 2006. 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 created a five year Capital Improvement Plan, enabling the plan to foresee required capital improvements throughout the County. The County is currently building a new public works department. The County's plan is to build and improve the facility as money comes available. During FY2006 the County had approximately 1.5 million dollars set aside for the project, and in FY2007 has budgeted another \$500,000 for the facility.

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, 2005. This was the fifth 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, 2005

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,

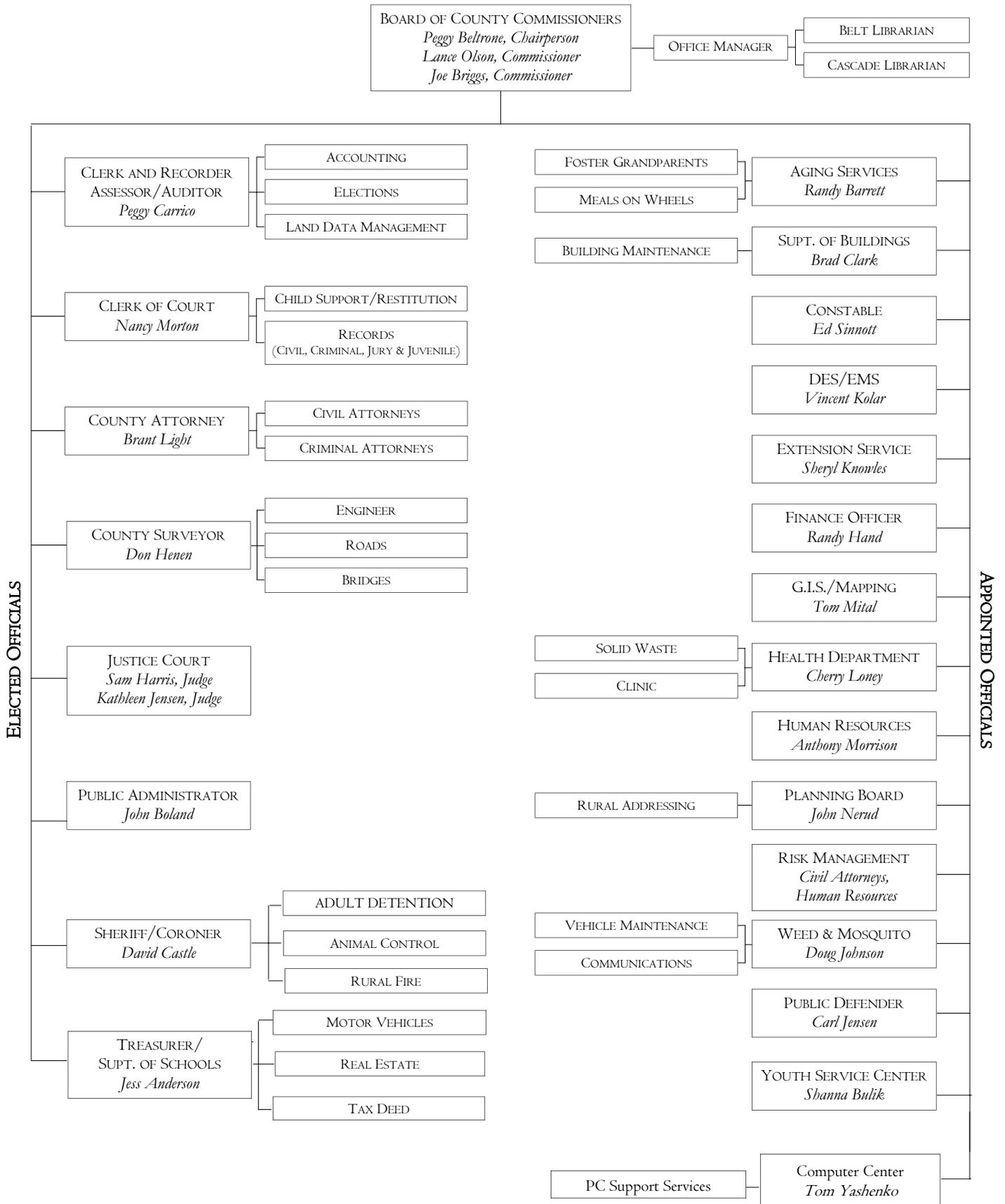


President

Executive Director

Cascade County Organizational Structure

June 30, 2006



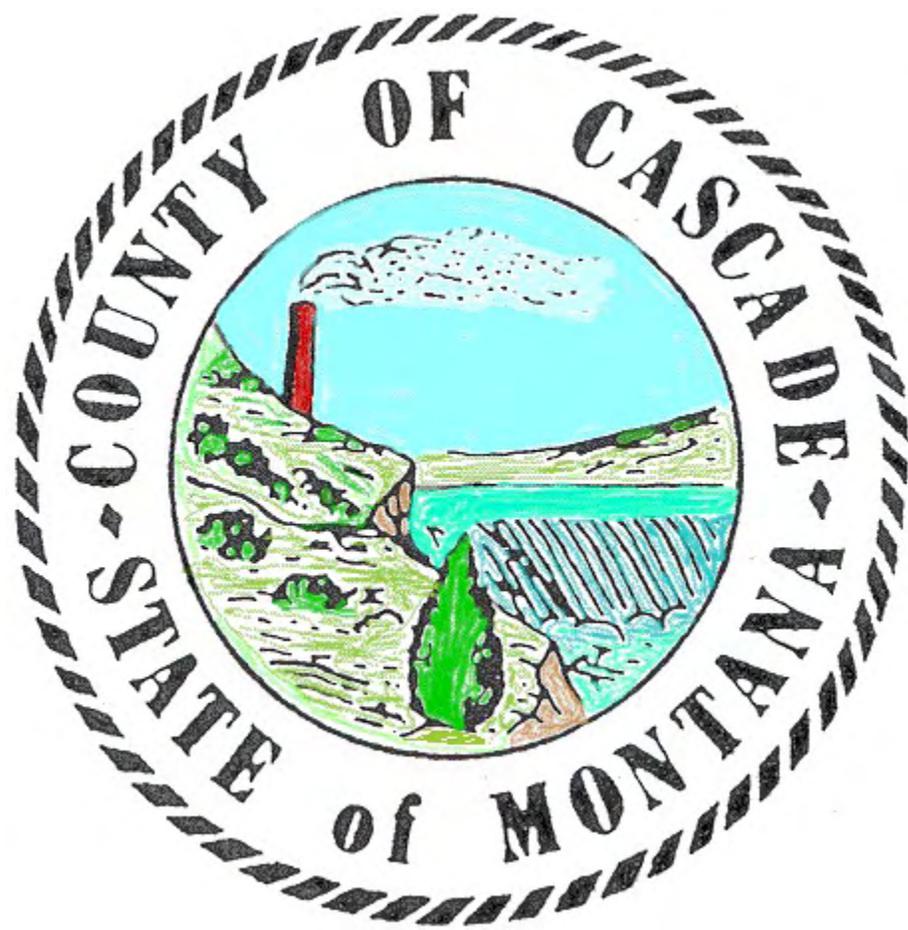
**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2006**

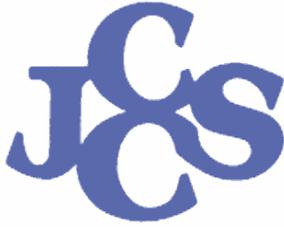
<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Peggy Beltrone	December 31, 2006
Commissioner	Lance Olson	December 31, 2008
Commissioner	Joe Briggs	December 31, 2010
Attorney	Brant Light	December 31, 2006
Clerk and Recorder/Auditor/Assessor	Peggy 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, 2006, 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 opinions 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, 2006, and the respective changes in financial position and, where applicable, cash flows, 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.

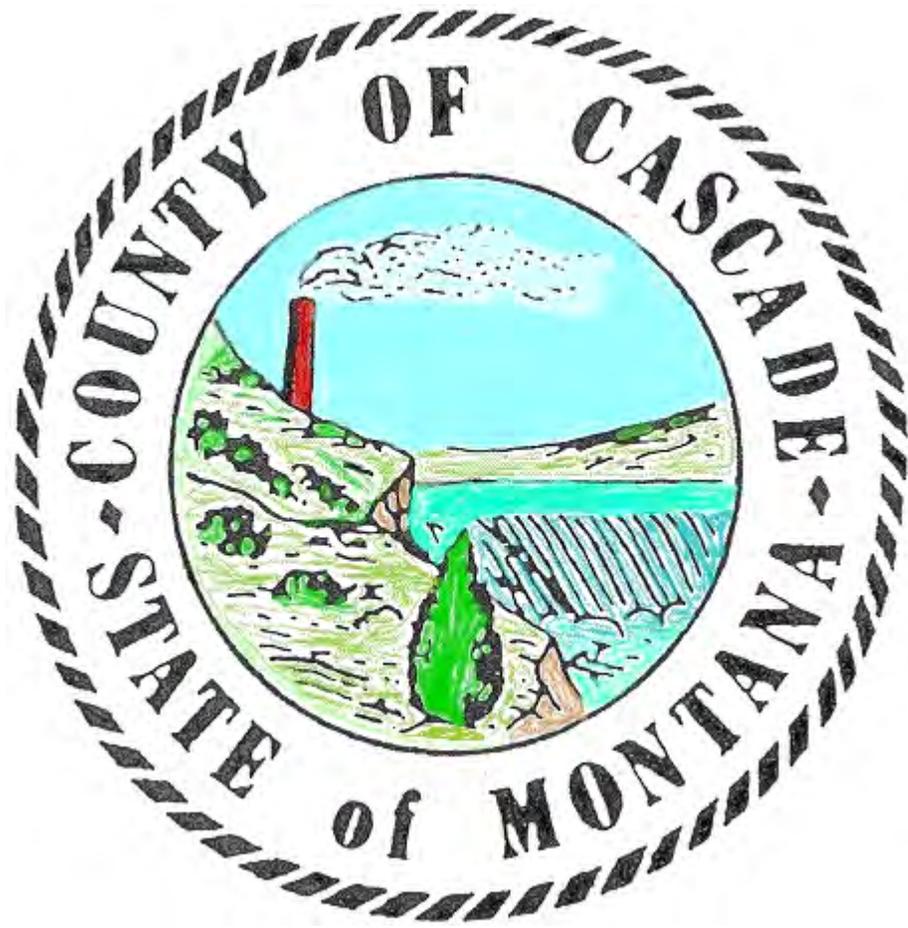
In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2006, on our consideration of Cascade County, Montana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and 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 considered in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 11 through 18 and 50, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the 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
December 8, 2006



Cascade County, Montana

Management's Discussion and Analysis

For the Year Ended June 30, 2006

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, 2006. 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 \$38,533,153 (*net assets*). Of this amount, \$7,004,606 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were decreased by \$35,639.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$29,928,201, an increase of \$413,815 in comparison with the prior year. Approximately twenty-four percent of this total amount, \$7,137,660, 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 \$3,413,087 or approximately 34% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$764,732 (5.4%) 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 19-20 of this report.

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

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

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

Cascade County maintains 128 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, the Public Safety Fund (special revenue), and Adult Detention Center Bonds (debt service) which are considered to be

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2006

major funds. Data from the other 125 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 21-25 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 26-28 of this report.

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

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

Notes to the financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-50 of this report.

Other information The budget to actual statement for the major debt service fund can be located on page 50. 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 51-275 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 \$38,533,153 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (58.76 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, 2006

	CASCADE COUNTY'S NET ASSETS					
	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Current and Other Assets	\$ 19,628,158	\$ 19,383,361	\$ 604,809	\$ 978,258	\$ 20,232,967	\$ 20,361,619
Capital Assets	<u>25,652,602</u>	<u>26,170,598</u>	<u>8,738,006</u>	<u>8,825,467</u>	<u>34,390,608</u>	<u>34,996,065</u>
Total Assets	<u>45,280,760</u>	<u>45,553,959</u>	<u>9,342,815</u>	<u>9,803,725</u>	<u>54,623,575</u>	<u>55,357,684</u>
Long-term Liabilities Outstanding	13,231,213	13,999,696	45,665	33,972	13,276,878	14,033,668
Other Liabilities	<u>2,121,346</u>	<u>2,039,882</u>	<u>692,198</u>	<u>715,347</u>	<u>2,813,544</u>	<u>2,755,229</u>
Total Liabilities	<u>15,352,559</u>	<u>16,039,578</u>	<u>737,863</u>	<u>749,319</u>	<u>16,090,422</u>	<u>16,788,897</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	13,905,127	14,014,257	8,738,006	8,825,467	22,643,133	22,839,724
Restricted	8,885,414	8,770,724	-	-	8,885,414	8,770,724
Unrestricted	<u>7,137,660</u>	<u>6,729,400</u>	<u>(133,054)</u>	<u>228,939</u>	<u>7,004,606</u>	<u>6,958,339</u>
Total Net Assets	<u>\$ 29,928,201</u>	<u>\$ 29,514,381</u>	<u>\$ 8,604,952</u>	<u>\$ 9,054,406</u>	<u>\$ 38,533,153</u>	<u>\$ 38,568,787</u>

An additional portion of Cascade County's net assets (23.06 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* (\$7,004,606) 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 activities. Business-type activities have negative unrestricted net assets.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2006

CASCADE COUNTY'S CHANGES IN NET ASSETS

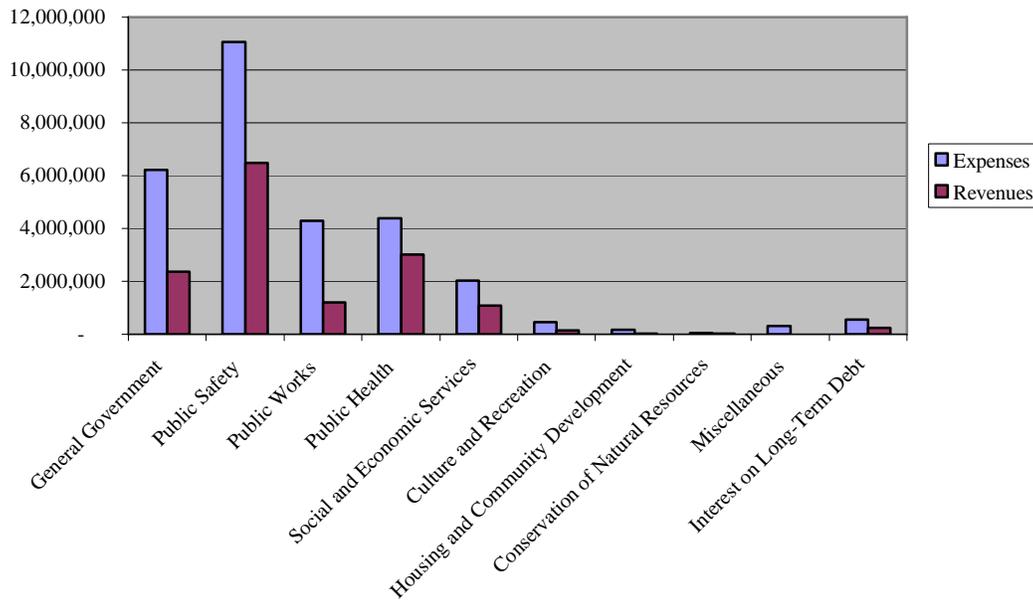
	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,140,660	\$ 8,455,985	\$ 3,095,506	\$ 2,933,994	\$ 12,236,166	\$ 11,389,979
Operating Grants and Contributions	5,238,763	5,057,000	-	-	5,238,763	5,057,000
Capital Grants and Contributions	187,776	350,930	-	-	187,776	350,930
General Revenues:						
Property Taxes	14,639,702	14,697,398	-	-	14,639,702	14,697,398
Other	2,044,273	1,733,813	8,541	13,466	2,052,814	1,747,279
Total Revenues	<u>31,251,174</u>	<u>30,295,126</u>	<u>3,104,047</u>	<u>2,947,460</u>	<u>34,355,221</u>	<u>33,242,586</u>
Expenses:						
General Government	6,206,856	6,692,050	-	-	6,206,856	6,692,050
Public Safety	11,049,302	9,257,363	-	-	11,049,302	9,257,363
Public works	4,300,928	3,893,224	-	-	4,300,928	3,893,224
Public health	4,393,730	4,018,923	-	-	4,393,730	4,018,923
Social and economic services	2,029,118	1,813,239	-	-	2,029,118	1,813,239
Culture and recreation	449,212	455,192	-	-	449,212	455,192
Housing and community development	169,507	146,645	-	-	169,507	146,645
Conservation of natural resources	40,334	39,300	-	-	40,334	39,300
Miscellaneous	308,008	330,154	-	-	308,008	330,154
Interest on long-term debt	559,394	692,947	-	-	559,394	692,947
Montana Expo Park	-	-	4,241,001	3,727,867	4,241,001	3,727,867
Solid Waste	-	-	602,413	535,224	602,413	535,224
Water Operating	-	-	41,057	41,318	41,057	41,318
Total Expenses	<u>29,506,389</u>	<u>27,339,037</u>	<u>4,884,471</u>	<u>4,304,409</u>	<u>34,390,860</u>	<u>31,643,446</u>
Change in Net Assets Before Transfers	1,744,785	2,956,089	(1,780,424)	(1,356,949)	(35,639)	1,599,140
Transfers	<u>(1,330,970)</u>	<u>(1,225,887)</u>	<u>1,330,970</u>	<u>1,225,887</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>413,815</u>	<u>1,730,202</u>	<u>(449,454)</u>	<u>(131,062)</u>	<u>(35,639)</u>	<u>1,599,140</u>
Net Assets beginning of year	29,514,386	27,758,548	9,054,406	9,185,468	38,568,792	36,944,016
Prior Period Adjustment	-	25,636	-	-	-	25,636
Net Assets beginning of year, restated	<u>29,514,386</u>	<u>27,784,184</u>	<u>9,054,406</u>	<u>9,185,468</u>	<u>38,568,792</u>	<u>36,969,652</u>
Net Assets end of year	<u>\$ 29,928,201</u>	<u>\$ 29,514,386</u>	<u>\$ 8,604,952</u>	<u>\$ 9,054,406</u>	<u>\$ 38,533,153</u>	<u>\$ 38,568,792</u>

Governmental activities: Governmental activities increased Cascade County's net assets by \$1,744,785, before transfers. Key elements of this increase are as follows:

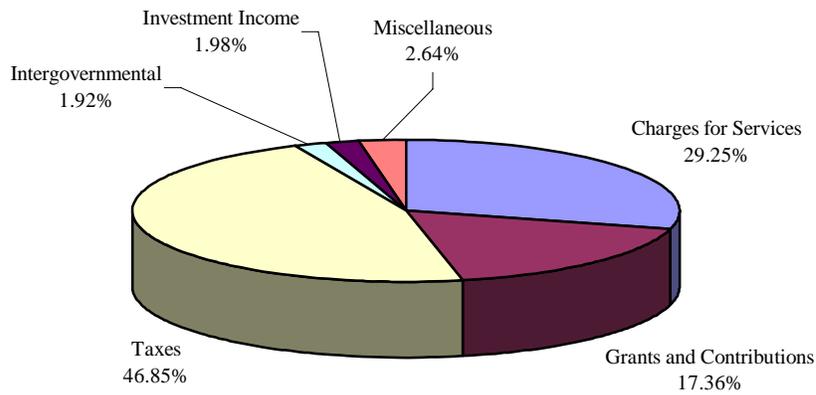
- The County received an increase in the amount it rents jail space.
- The County received a higher amount in interest income for the year.
- The County aggressively sought other grants to provide services to the residents of the County.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2006

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



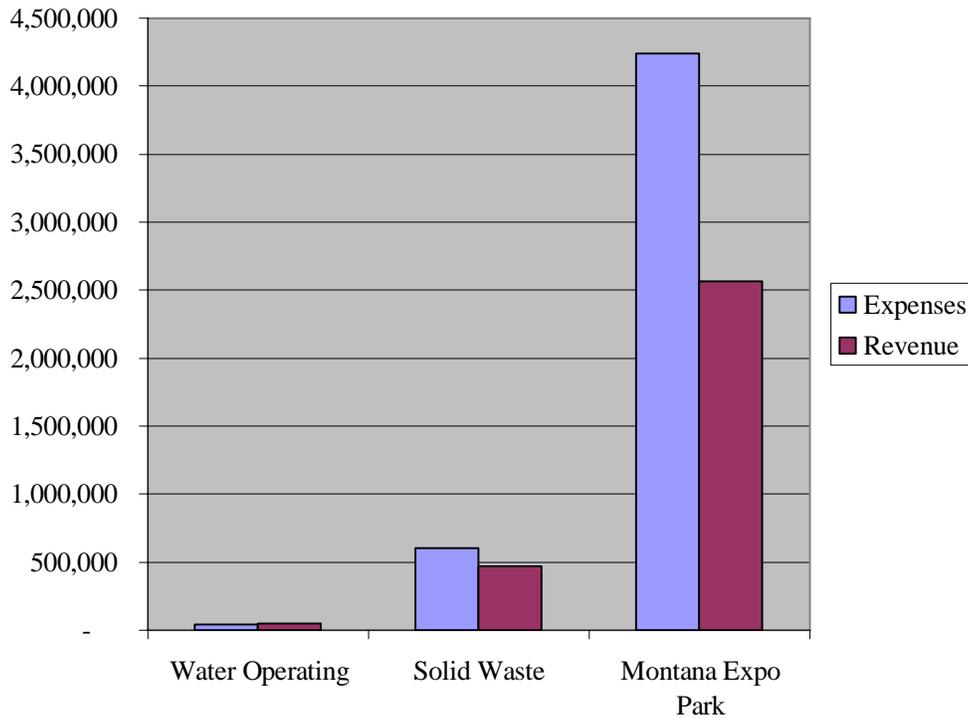
For the most part, except for improvements in infrastructure, increases in expenses closely paralleled inflation and growth in the demand for services.

Business-type activities decreased Cascade County's net assets by \$1,780,424, before transfers. Key elements of this decrease are as follows:

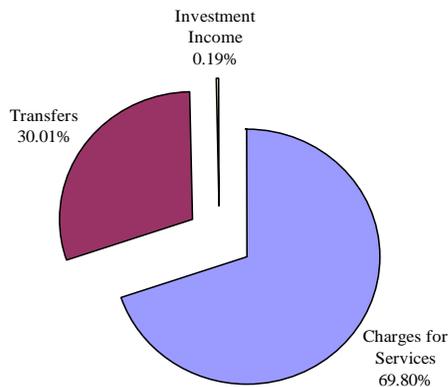
- The Montana Expo Park had a loss before transfers of \$1,670,683. The County has increased rental rates in order to help recover this deficit.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2006

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 \$12,298,501, a decrease of \$363,764 in comparison with the prior year. Approximately 28 percent of this total amount (\$3,413,087) 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 (\$614,746), 2) to provide for capital improvements in the County (\$2,029,777), 3) to provide services in special revenue funds (\$6,240,891).

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2006**

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 \$3,413,087. 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 41 percent of total general fund expenditures and other financing uses.

The general fund's fund balance was decreased by \$478,449 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$614,449. For further explanation see General Fund Budgetary Highlights below.
- The Board of County Commissioners elected to transfer at year-end all excess budget authority to the County's Capital Reserve Fund. The transfer was for approximately \$1,000,000. This was done since the County is presently planning to build a new public works facility, allowing them a cheaper alternative to clean up an environmental spill at the present road and solid waste sites.

The fund balance of the Public Safety Fund decreased by \$2,747. A key factor in this is as follows:

- The General Fund increased the transfer to the Public Safety Fund to cover any use of reserves up to \$500,000. Public Safety did not need all of this transfer, but utilized approximately \$300,000 of this transfer.

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 \$19,089. 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 \$109,398. The total decrease in net assets was \$107,344. 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 (\$261,541). The total decrease in net assets was \$352,586. 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 \$1,457,342 of the reserves, the year end actual utilized \$484,423 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 \$573,097 more than budgeted.
2. The County collected \$248,902 more in Clerk and Recorder Fees than budgeted. The County budgets this revenue conservatively, to ensure not over budgeting revenues.
3. The County earned \$213,506 more in interest revenue than was budgeted. This was caused by the increase in interest earnings with money invested in STIP.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2006, amounts to \$34,390,608 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

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

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
	Land	\$ 176,120	\$ 176,120	\$ 84,681	\$ 84,681	\$ 260,801
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	-	16,914	173,450	-	173,450	16,914
Buildings	16,695,313	17,083,423	6,208,952	6,265,392	22,904,265	23,348,815
Improvements Other Than Buildings	99,606	67,314	2,001,597	2,198,035	2,101,203	2,265,349
Machinery and Equipment	2,026,118	2,033,040	269,326	277,359	2,295,444	2,310,399
Infrastructure	3,457,161	3,595,503	-	-	3,457,161	3,595,503
Total	\$ 25,652,602	\$ 26,170,598	\$ 8,738,006	\$ 8,825,467	\$ 34,390,608	\$ 34,996,065

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2006**

Additional information on Cascade County's capital assets can be found in note IV.E on pages 41-42 of this report.

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$10,766,266. Of this amount, \$10,005,000 comprises of debt backed by the full faith and credit of the County and \$761,266 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 \$971,148 in loans; \$1,641,119 in compensated absences and \$13,463 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.

In addition, the County obtained two intercap loans to pay for two rural improvement districts that will be repaid by the property owners of the districts. The County is required to ensure full payment is made on these loans.

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

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
General Obligation Bonds	\$ 10,005,000	\$ 10,865,000	\$ -	\$ -	\$ 10,005,000	\$ 10,865,000
Special Assessment Debt with Governmental Commitment	761,266	901,184	-	-	761,266	901,184
Total	\$ 10,766,266	\$ 11,766,184	\$ -	\$ -	\$ 10,766,266	\$ 11,766,184

Cascade County's total debt was reduced by \$818,067 (5.8 %) 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 43-45 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 3.7 percent, which is a decrease when compared to a year ago. This compares unfavorably to the state's average unemployment rate of 3.5 percent and favorably to the national average of 4.8 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, 2006, for the amount of \$919,278. The County is expecting PP&L to protest an amount at least equal to the amount protested in 2006 during the 2007 fiscal year. The County took this into consideration when setting the 2007 budget. In addition, two other major taxpayers protested a portion of their taxes in 2007. The County had budgeted adequate reserves to absorb these protests and they will not affect operations of the County.
- The County settled a lawsuit that was not covered by insurance. The settlement requires the County to pay \$4,000,000 to the plaintiff over the next three years. The County levied a Judgment Levy as allowed by law to pay for this lawsuit.

All of these factors were considered in preparing Cascade County's budget for the 2007 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$3,407,113. Cascade County has appropriated \$757,466 of this amount for spending in the 2007 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 2007 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, 2006

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 15,506,516	\$ 372,650	\$ 15,879,166
Taxes and assessments receivable	6,105,112	114,922	6,220,034
Allowance for protested taxes	(3,733,076)	-	(3,733,076)
Inventory	-	7,976	7,976
Other receivables	1,531,720	29,255	1,560,975
Prepaid expenses	12,325	80,006	92,331
Due from (to) other funds	7,955	-	7,955
Deferred charges	154,210	-	154,210
Restricted cash and cash equivalents	43,396	-	43,396
Capital assets (net of accumulated depreciation):			
Land	176,120	84,681	260,801
Land easements	3,198,284	-	3,198,284
Construction in progress	-	173,450	173,450
Buildings	16,695,313	6,208,952	22,904,265
Improvements other than buildings	99,606	2,001,597	2,101,203
Machinery and equipment	2,026,118	269,326	2,295,444
Infrastructure	3,457,161	-	3,457,161
Total Assets	45,280,760	9,342,815	54,623,575
LIABILITIES			
Short-term payables	\$ 1,955,655	\$ 208,597	\$ 2,164,252
Unearned revenue	-	483,601	483,601
Current portion of long-term debt	739,162	-	739,162
Noncurrent liabilities:			
General obligation bonds	9,455,000	-	9,455,000
Special assessment debt	758,682	-	758,682
Loans	815,229	-	815,229
Compensated absences	1,621,042	45,665	1,666,707
Capital lease obligations	7,789	-	7,789
Total Liabilities	15,352,559	737,863	16,090,422
NET ASSETS			
Invested in capital assets, net of related debt	13,905,127	8,738,006	22,643,133
Restricted for:			
Capital Improvements	2,029,777	-	2,029,777
Debt Service	614,746	-	614,746
General Government	1,271,349	-	1,271,349
Public Safety	2,088,077	-	2,088,077
Public Works	1,054,007	-	1,054,007
Public Health	1,180,331	-	1,180,331
Social & Economic Services	187,109	-	187,109
Cultural & Recreation	107,219	-	107,219
Housing & Community Development	171,167	-	171,167
Miscellaneous	181,632	-	181,632
Unrestricted	7,137,660	(133,054)	7,004,606
Total Net Assets	\$ 29,928,201	\$ 8,604,952	\$ 38,533,153

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, 2006

	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	\$ 6,206,856	\$ 2,205,400	\$ 155,686	\$ -	\$ (3,845,770)	\$ -	\$ (3,845,770)
Public safety	11,049,302	5,386,434	1,091,649	-	(4,571,219)	-	(4,571,219)
Public works	4,300,928	547,971	668,143	-	(3,084,814)	-	(3,084,814)
Public health	4,393,730	741,824	2,220,165	46,430	(1,385,311)	-	(1,385,311)
Social and economic services	2,029,118	5,648	1,075,957	-	(947,513)	-	(947,513)
Culture and recreation	449,212	-	-	141,346	(307,866)	-	(307,866)
Housing and community development	169,507	14,200	-	-	(155,307)	-	(155,307)
Conservation of natural resources	40,334	-	27,163	-	(13,171)	-	(13,171)
Miscellaneous	308,008	-	-	-	(308,008)	-	(308,008)
Interest on long-term debt	559,394	239,183	-	-	(320,211)	-	(320,211)
Total governmental activities	<u>29,506,389</u>	<u>9,140,660</u>	<u>5,238,763</u>	<u>187,776</u>	<u>(14,939,190)</u>	<u>-</u>	<u>(14,939,190)</u>
Business-type activities:							
Montana ExpoPark	4,241,001	2,565,013	-	-	-	(1,675,988)	(1,675,988)
Solid Waste	602,413	479,519	-	-	-	(122,894)	(122,894)
Water Operating	41,057	50,974	-	-	-	9,917	9,917
Total business-type activities	<u>4,884,471</u>	<u>3,095,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,788,965)</u>	<u>(1,788,965)</u>
Total government	<u>\$ 34,390,860</u>	<u>\$ 12,236,166</u>	<u>\$ 5,238,763</u>	<u>\$ 187,776</u>	<u>\$ (14,939,190)</u>	<u>\$ (1,788,965)</u>	<u>\$ (16,728,155)</u>
General Revenues:							
Property taxes					14,639,702	-	14,639,702
Intergovernmental					600,416	-	600,416
Investment Income					617,448	8,523	625,971
Miscellaneous					826,409	-	826,409
Gain on sale of assets					-	18	18
Transfers					(1,330,970)	1,330,970	-
Total general revenues and transfers					<u>15,353,005</u>	<u>1,339,511</u>	<u>16,692,516</u>
Change in net assets					413,815	(449,454)	(35,639)
Net assets - beginning of year					<u>29,514,386</u>	<u>9,054,406</u>	<u>38,568,792</u>
Net assets - end of year					<u>\$ 29,928,201</u>	<u>\$ 8,604,952</u>	<u>\$ 38,533,153</u>

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2006

	General Fund	Public Safety	Adult Detention Center Bonds	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,168,719	\$ 1,451,123	\$ 131,805	\$ 7,516,637	\$ 12,268,284
Restricted cash and cash equivalents	-	4,781	-	-	4,781
Taxes and assessments receivable	899,698	550,576	270,826	4,384,012	6,105,112
Other receivables	-	509,057	-	1,022,663	1,531,720
Prepaid expenses	-	-	-	12,325	12,325
Due from other funds	481,511	-	-	-	481,511
Total Assets	\$ 4,549,928	\$ 2,515,537	\$ 402,631	\$ 12,935,637	\$ 20,403,733
LIABILITIES AND FUND BALANCES					
Liabilities:					
Short-term payables	\$ 237,143	\$ 376,945	\$ -	\$ 945,079	\$ 1,559,167
Due to other funds	-	-	-	440,953	440,953
Deferred revenue	899,698	550,576	270,826	4,384,012	6,105,112
Total Liabilities	1,136,841	927,521	270,826	5,770,044	8,105,232
Fund Balances:					
Reserved					
Debt Service	-	-	131,805	482,941	614,746
Capital Improvement	-	-	-	2,029,777	2,029,777
General Government	-	-	-	1,271,349	1,271,349
Public Safety	-	1,588,016	-	500,061	2,088,077
Public Works	-	-	-	1,054,007	1,054,007
Public Health	-	-	-	1,180,331	1,180,331
Social & Economic Services	-	-	-	187,109	187,109
Cultural & Recreation	-	-	-	107,219	107,219
Housing & Community Development	-	-	-	171,167	171,167
Miscellaneous	-	-	-	181,632	181,632
Unreserved					
General Fund	3,413,087	-	-	-	3,413,087
Total Fund Balances	3,413,087	1,588,016	131,805	7,165,593	12,298,501
Total Liabilities and Fund Balances	\$ 4,549,928	\$ 2,515,537	\$ 402,631	\$ 12,935,637	

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

Capital assets used in governmental activities are not financial resources and, therefore not reported in funds.	25,592,377
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds.	2,372,036
Internal service funds are used by management to charge the costs of gasoline, printing, vehicle 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.	2,891,991
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.	(13,226,704)
Net assets of governmental activities	\$ 29,928,201

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2006

	General Fund	Public Safety	Adult Detention Center Bonds	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and special assessments	\$ 4,657,757	\$ 1,838,131	\$ 838,425	\$ 7,693,727	\$ 15,028,040
Licenses and permits	15,129	-	-	97,226	112,355
Intergovernmental	747,678	44,368	5,925	6,481,473	7,279,444
Charges for services	672,981	4,849,211	-	1,394,914	6,917,106
Fines and forfeitures	468,413	-	-	51,531	519,944
Investment income	356,594	26,110	9,543	123,968	516,215
Miscellaneous	30,590	111,885	-	683,934	826,409
Internal Services	36,872	-	-	-	36,872
Total Revenues	<u>6,986,014</u>	<u>6,869,705</u>	<u>853,893</u>	<u>16,526,773</u>	<u>31,236,385</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	3,596,068	-	-	1,138,005	4,734,073
Supplies/services/materials, etc.	893,072	-	-	551,005	1,444,077
Public Safety:					
Personal services	50,122	5,175,261	-	1,128,901	6,354,284
Supplies/services/materials, etc.	35,897	2,924,529	-	1,334,459	4,294,885
Public Works:					
Personal services	126,275	-	-	1,954,058	2,080,333
Supplies/services/materials, etc.	194,842	-	-	1,648,725	1,843,567
Public Health:					
Personal services	-	25,454	-	2,955,956	2,981,410
Supplies/services/materials, etc.	-	9,034	-	1,376,022	1,385,056
Social and Economic Services:					
Personal services	-	-	-	1,086,743	1,086,743
Supplies/services/materials, etc.	87,599	-	-	831,676	919,275
Culture and Recreation:					
Personal services	-	-	-	36,334	36,334
Supplies/services/materials, etc.	-	-	-	412,356	412,356
Housing and Community Development:					
Personal services	-	-	-	129,801	129,801
Supplies/services/materials, etc.	-	-	-	41,198	41,198
Conservation of Natural Resources:					
Personal services	-	-	-	35,851	35,851
Supplies/services/materials, etc.	-	-	-	4,894	4,894
Miscellaneous	69,192	-	-	238,039	307,231
Capital Expenditures	(550)	-	-	643,846	643,296
Debt Service:					
Principal	-	-	530,000	734,889	1,264,889
Interest	-	-	230,876	241,298	472,174
Total Expenditures	<u>5,052,517</u>	<u>8,134,278</u>	<u>760,876</u>	<u>16,524,056</u>	<u>30,471,727</u>
Excess of revenues over (under) expenditures	<u>1,933,497</u>	<u>(1,264,573)</u>	<u>93,017</u>	<u>2,717</u>	<u>764,658</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Refunding Bonds	-	-	6,410,000	-	6,410,000
Payment to Refunded Bond Escrow Agent	-	-	(6,489,473)	-	(6,489,473)
Proceeds from notes/loans/intercap	-	-	-	318,332	318,332
Sale of assets	-	-	-	9,341	9,341
Transfers in	961,025	1,263,197	-	3,090,667	5,314,889
Transfers out	(3,372,971)	(1,371)	-	(3,317,169)	(6,691,511)
Total other financing sources (uses)	<u>(2,411,946)</u>	<u>1,261,826</u>	<u>(79,473)</u>	<u>101,171</u>	<u>(1,128,422)</u>
Net Change in Fund Balance	<u>(478,449)</u>	<u>(2,747)</u>	<u>13,544</u>	<u>103,888</u>	<u>(363,764)</u>
Fund Balance, beginning of year	3,891,536	1,590,763	118,261	7,061,705	12,662,265
Fund Balance, end of year	<u>\$ 3,413,087</u>	<u>\$ 1,588,016</u>	<u>\$ 131,805</u>	<u>\$ 7,165,593</u>	<u>\$ 12,298,501</u>

The notes to the financial statements is 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, 2006

Amounts reported for governmental activities in the statement of activities (page 22) are different because:

Net change in fund balances - total governmental funds (page 22)	\$ (363,764)
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.	(430,494)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(151,154)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(120,707)
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.	938,810
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.	(92,964)
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>634,088</u>
Change in net assets of governmental activities (page 20)	<u><u>\$ 413,815</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, 2006

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 4,176,239	\$ 4,176,239	\$ 4,657,757	\$ 481,518
Licenses and permits	8,500	8,500	15,129	6,629
Intergovernmental	1,287,616	1,287,616	747,678	(539,938)
Charges for services	362,648	362,648	672,981	310,333
Fines and forfeitures	380,000	380,000	468,413	88,413
Investment income	143,088	143,088	356,594	213,506
Miscellaneous	500	500	30,590	30,090
Internal Services	7,000	7,000	36,872	29,872
Total Revenues	<u>6,365,591</u>	<u>6,365,591</u>	<u>6,986,014</u>	<u>620,423</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	3,771,882	3,775,082	3,596,068	179,014
Supplies/services/materials, etc.	1,390,441	1,387,241	893,072	494,169
Public Safety:				
Personal services	50,721	50,721	50,122	599
Supplies/services/materials, etc.	139,190	139,190	35,897	103,293
Public Works:				
Personal services	131,988	131,988	126,275	5,713
Supplies/services/materials, etc.	234,109	234,109	194,842	39,267
Social and Economic Services:				
Supplies/services/materials, etc.	102,000	102,000	87,599	14,401
Miscellaneous	170,000	170,000	69,192	100,808
Capital Expenditures	-	-	(550)	550
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,990,331</u>	<u>5,990,331</u>	<u>5,052,517</u>	<u>937,814</u>
Excess of revenues over (under) expenditures	<u>375,260</u>	<u>375,260</u>	<u>1,933,497</u>	<u>1,558,237</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	980,403	980,403	961,025	(19,378)
Transfers out	<u>(2,437,745)</u>	<u>(2,437,745)</u>	<u>(3,372,971)</u>	<u>(935,226)</u>
Total other financing sources (uses)	<u>(1,457,342)</u>	<u>(1,457,342)</u>	<u>(2,411,946)</u>	<u>(954,604)</u>
Net Change in Fund Balance	<u>\$ (1,082,082)</u>	<u>\$ (1,082,082)</u>	<u>(478,449)</u>	<u>\$ 603,633</u>
Fund Balance, beginning of year			3,891,536	
Fund Balance, end of year			<u>\$ 3,413,087</u>	

The notes to the financial statements is 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, 2006

	PUBLIC SAFETY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,864,367	\$ 1,864,367	\$ 1,838,131	\$ (26,236)
Licenses and permits	-	-	-	-
Intergovernmental	41,227	41,227	44,368	3,141
Charges for services	4,408,150	4,408,150	4,849,211	441,061
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	26,110	11,110
Miscellaneous	90,610	90,610	111,885	21,275
Total Revenues	<u>6,419,354</u>	<u>6,419,354</u>	<u>6,869,705</u>	<u>450,351</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	5,541,963	5,541,963	5,175,261	366,702
Supplies/services/materials, etc.	2,965,578	2,965,578	2,924,529	41,049
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	29,348	29,348	25,454	3,894
Supplies/services/materials, etc.	10,580	10,580	9,034	1,546
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>8,547,469</u>	<u>8,547,469</u>	<u>8,134,278</u>	<u>413,191</u>
Excess of revenues over (under) expenditures	<u>(2,128,115)</u>	<u>(2,128,115)</u>	<u>(1,264,573)</u>	<u>863,542</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,492,943	1,492,943	1,263,197	(229,746)
Transfers out	-	-	(1,371)	(1,371)
Total other financing sources (uses)	<u>1,492,943</u>	<u>1,492,943</u>	<u>1,261,826</u>	<u>(231,117)</u>
Net Change in Fund Balance	<u>\$ (635,172)</u>	<u>\$ (635,172)</u>	<u>(2,747)</u>	<u>\$ 632,425</u>
Fund Balance, beginning of year			1,590,763	
Fund Balance, end of year			<u>\$ 1,588,016</u>	

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2006

	<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	\$ 19,100	\$ 77,697	\$ 275,853	\$ 372,650	\$ 3,238,232
Taxes and assessments receivable	-	114,922	-	114,922	-
Inventory	-	-	7,976	7,976	-
Other receivables	-	-	29,255	29,255	-
Prepaid expenses	-	1,525	78,481	80,006	-
Total current assets	<u>19,100</u>	<u>194,144</u>	<u>391,565</u>	<u>604,809</u>	<u>3,238,232</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	-	-	-	-	38,615
Capital Assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	59,375	10,146,343	10,205,718	-
Improvements other than buildings	-	24,624	3,608,324	3,632,948	-
Machinery & Equipment	-	549,230	247,650	796,880	159,196
Construciton in progress	-	-	173,450	173,450	-
Less accumultaed depreciation	-	(406,341)	(5,749,330)	(6,155,671)	(98,971)
Total capital assets (net accumulated depreciation)	<u>-</u>	<u>274,267</u>	<u>8,463,739</u>	<u>8,738,006</u>	<u>60,225</u>
Total noncurrent assets	<u>-</u>	<u>274,267</u>	<u>8,463,739</u>	<u>8,738,006</u>	<u>98,840</u>
Total assets	<u>19,100</u>	<u>468,411</u>	<u>8,855,304</u>	<u>9,342,815</u>	<u>3,337,072</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	11	59,461	149,125	208,597	375,404
Due to other funds	-	-	-	-	32,603
Deferred revenue	-	627	482,974	483,601	-
Total current liabilities	<u>11</u>	<u>60,088</u>	<u>632,099</u>	<u>692,198</u>	<u>408,007</u>
Long-term liabilites:					
Compensated absences payable	-	24,658	21,007	45,665	37,074
Total noncurrent liabilities	<u>-</u>	<u>24,658</u>	<u>21,007</u>	<u>45,665</u>	<u>37,074</u>
Total Liabilities	<u>11</u>	<u>84,746</u>	<u>653,106</u>	<u>737,863</u>	<u>445,081</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	274,267	8,463,739	8,738,006	60,225
Restricted for Equipment replacement	-	-	-	-	38,615
Unrestricted	19,089	109,398	(261,541)	(133,054)	2,793,151
Total net assets	<u>\$ 19,089</u>	<u>\$ 383,665</u>	<u>\$ 8,202,198</u>	<u>\$ 8,604,952</u>	<u>\$ 2,891,991</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, 2006

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities - Internal Service Funds
	<u>Water Operating</u>	<u>Solid Waste Disposal</u>	<u>Montana Expopark</u>	<u>Totals</u>	
OPERATING REVENUES					
Charges for services	50,974	4,835	1,982,431	2,038,240	46,597
Miscellaneous	-	-	582,582	582,582	-
Special assessments	-	467,771	-	467,771	-
Internal services	-	-	-	-	3,157,883
Total operating revenues	<u>50,974</u>	<u>472,606</u>	<u>2,565,013</u>	<u>3,088,593</u>	<u>3,204,480</u>
OPERATING EXPENSES					
Personal services	7,240	244,970	339,192	591,402	152,385
Supplies and materials	584	99,314	181,345	281,243	429,864
Purchased services	30,373	217,536	2,823,953	3,071,862	4,580
Building materials	-	-	175,828	175,828	-
Fixed charges	2,860	6,605	114,852	124,317	2,130,009
Bad debt expense	-	-	120,500	120,500	-
Depreciation	-	33,988	485,331	519,319	14,443
Total operating expenses	<u>41,057</u>	<u>602,413</u>	<u>4,241,001</u>	<u>4,884,471</u>	<u>2,731,281</u>
Operating income (loss)	<u>9,917</u>	<u>(129,807)</u>	<u>(1,675,988)</u>	<u>(1,795,878)</u>	<u>473,199</u>
NONOPERATING REVENUES (EXPENSES)					
Taxes and assessments	-	169	-	169	-
Sale of Scrap	-	6,744	18	6,762	-
Interest revenue	559	2,676	5,287	8,522	101,233
Total nonoperating revenues (expenses)	<u>559</u>	<u>9,589</u>	<u>5,305</u>	<u>15,453</u>	<u>101,233</u>
Income (loss) before operating transfers	10,476	(120,218)	(1,670,683)	(1,780,425)	574,432
Transfers out	-	-	(71,697)	(71,697)	-
Transfers in	-	12,874	1,389,794	1,402,668	59,656
Increase (decrease) in net assets	10,476	(107,344)	(352,586)	(449,454)	634,088
Total net assets - beginning of year	<u>8,613</u>	<u>491,009</u>	<u>8,554,784</u>	<u>9,054,406</u>	<u>2,257,903</u>
Total net assets - end of year	<u>\$ 19,089</u>	<u>\$ 383,665</u>	<u>\$ 8,202,198</u>	<u>\$ 8,604,952</u>	<u>\$ 2,891,991</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2006

	<u>Business-type Activities - Enterprise Funds</u>				Governmental
	<u>Water</u>	<u>Solid</u>	<u>Montana</u>	<u>Total</u>	<u>Internal</u>
	<u>Operating</u>	<u>Waste</u>	<u>ExpoPark</u>		<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 51,004	\$ 514,567	\$ 2,559,055	\$ 3,124,626	\$ -
Receipts from taxes collected	-	-	-	-	-
Receipts from interfund services provided	-	-	-	-	3,429,716
Payments to suppliers	(33,839)	(405,539)	(3,317,040)	(3,756,418)	(2,657,147)
Payments to employees	(7,240)	(236,966)	(335,503)	(579,709)	(152,551)
Net cash provided (used) by operating activities	<u>9,925</u>	<u>(127,938)</u>	<u>(1,093,488)</u>	<u>(1,211,501)</u>	<u>620,018</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Tax revenue	-	169	-	169	-
Transfer to other funds	-	-	(71,697)	(71,697)	-
Sale of Scrap	-	12,874	18	12,892	-
Transfer from other funds	-	6,744	1,017,323	1,024,067	59,656
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>19,787</u>	<u>945,644</u>	<u>965,431</u>	<u>59,656</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(59,387)	-	(59,387)	(5,021)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(59,387)</u>	<u>-</u>	<u>(59,387)</u>	<u>(5,021)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	559	2,676	5,287	8,522	101,233
Net cash provided (used) by investing activities	<u>559</u>	<u>2,676</u>	<u>5,287</u>	<u>8,522</u>	<u>101,233</u>
Net increase (decrease) in cash and cash equivalents	10,484	(164,862)	(142,557)	(296,935)	775,886
Cash and cash equivalents, July 1, 2005	8,616	242,559	418,410	669,585	2,500,961
Cash and cash equivalents, June 30, 2006	<u>\$ 19,100</u>	<u>\$ 77,697</u>	<u>\$ 275,853</u>	<u>\$ 372,650</u>	<u>\$ 3,276,847</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 9,917	\$ (129,807)	\$ (1,675,988)	\$ (1,795,878)	\$ 473,199
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	-	33,988	485,331	519,319	14,442
(Increase) decrease in accounts receivable	30	745	22,590	23,365	7,439
(Increase) decrease in taxes receivable	-	41,335	-	41,335	-
(Increase) decrease in Prepaid expense	-	290	(2,865)	(2,575)	-
(Increase) decrease in Inventories	-	-	14,389	14,389	-
Increase (decrease) in Short term payables	(22)	(82,374)	87,914	5,518	99,867
Increase (decrease) in Due to other funds	-	-	-	-	25,237
Increase (decrease) in Deferred revenue	-	(119)	(28,548)	(28,667)	-
Increase (decrease) Compensated absences payable	-	8,004	3,689	11,693	(166)
Total adjustments	<u>8</u>	<u>1,869</u>	<u>582,500</u>	<u>584,377</u>	<u>146,819</u>
Net cash provided (used) by operating activities	<u>\$ 9,925</u>	<u>\$ (127,938)</u>	<u>\$ (1,093,488)</u>	<u>\$ (1,211,501)</u>	<u>\$ 620,018</u>
Noncash investing, capital, and financing activities:					
Contributions of capital assets from government			<u>\$ 372,471</u>		<u>\$ -</u>

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, 2006

	External Investment Pool	Private Pupose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	\$ 19,296,314	\$ 147,952	\$ 6,811,453
Taxes and assessments receivable	-	-	14,904,662
Other receivables	-	-	183,447
Tax deed land	-	-	106,818
Total Assets	<u>19,296,314</u>	<u>147,952</u>	<u>22,006,380</u>
LIABILITIES			
Short-term payables	-	-	3,459,195
Due to other governments	-	-	18,539,230
Due to other funds	-	-	7,955
Total Liabilities	<u>-</u>	<u>-</u>	<u>\$ 22,006,380</u>
NET ASSETS			
Held in trust for pool participants	<u>\$ 19,296,314</u>		
Held in trust for private purpose trusts		<u>\$ 147,952</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, 2006

	External Investment Pool	Private Purpose Trusts
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,147,187
Miscellaneous		2,355,962
Participants	52,376,942	-
Total Contributions	52,376,942	3,503,149
Investment Earnings:		
Interest	696,020	-
Less investment expense	13,920	-
Net investment earnings	682,100	-
Total additions	53,059,042	3,503,149
DEDUCTIONS		
General Government	-	1,371,642
Public Safety	-	2,145,779
Distribution to participants	51,497,787	-
Total Deductions	51,497,787	3,517,421
Change in Net Assets	1,561,255	(14,272)
Net assets - beginning of year	17,735,059	162,224
Net assets - end of year	\$ 19,296,314	\$ 147,952

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, 2006

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.

Adult Detention Center Bonds – This fund is used to make the payments on these bonds.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006

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, 2006

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, 2006**

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, 2006**

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 \$430,494 difference are as follows:

Capital Outlay	\$ 643,296
Depreciation Expense	<u>(1,073,790)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ (430,494)</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 detail of \$151,154 consists of the following:

Removal of Gain on Sale of Assets	\$ (9,341)
Actual Loss on Sale of Assets	<u>(141,813)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ (151,154)</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 \$938,810 difference are as follows:

Debt issued or incurred:	
Issuance of loans	\$ (318,332)
Refinance of General Obligation Bonds	(6,410,000)
Principal repayments:	
Deferred Charges	(80,333)
General obligation debt	1,264,889
Defeasement of General Obligation Bonds	6,489,473
Accrued interest adjustment	<u>(6,887)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 938,810</u>

III. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The County of Cascade adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, and Part 40 of the Montana Code Annotated. 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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

III. COMPLIANCE AND ACCOUNTABILITY, continued

A. Budgetary Information, continued

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

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

Encumbrance accounting is employed for the governmental funds. The County has a formal encumbrance accounting system. Encumbrances (e.g. purchase orders, contracts) outstanding at year-end are reported, as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year. There were no encumbrances at June 30, 2006.

B. Excess of expenditures over appropriations

For the year ended June 30, 2006, there were no funds with expenditures exceeding appropriations.

C. Deficit fund equity

1. Internal Service Funds

(1) Vehicle and Communications Fund

The Vehicle and Communications Fund had a negative fund balance of \$25,898 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. In addition, the County is looking at whether the program is saving the County money.

(2) County Printer

The County Printer had a negative fund balance of \$5,261. The County is reviewing the feasibility of the amount being charged for the service, and the necessity of the program for the future.

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, 2006, was as follows:

	Carrying Amount	Risk		
		1	2	3
a. Cash on hand/Petty cash	\$ 283,225	\$ 283,225	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	483,058	202,185	280,873	-
(2) Certificates of deposit	212,622	-	-	-
(3) Repurchase agreements	7,772,898	100,000	7,672,898	-
c. S.T.I.P.	33,426,475	-	-	-
TOTAL	\$ 42,178,278	\$ 585,410	\$ 7,953,771	\$ -

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, 2006**

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 belong to the funds of Cascade County, Montana. Internal pool assets are made up of the following: General Fund, \$2,521,486 Special Revenue Funds, \$3,086,781; Debt Service Funds, \$425,322; Capital Project Funds, \$1,609,933; Proprietary Fund-Enterprise, \$297,094, and Proprietary Fund-Internal Service, \$2,574,791 for a total of \$10,515,407.

(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 \$19,296,314 at June 30, 2006. 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, 2006**

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, 2006, 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, 2006, the administrative fee charged was \$27,523.

Composition of the external pool at June 30, 2006, is as follows:

7130-Contested Taxes	\$ 9,519,348
7131-Contested Tax Interest	417,586
7162-Construction Lien Bond	34,379
7230-Fort Shaw Irrigation	3,507
7250-West Great Falls Flood Control	15,913
7252-West Great Falls Flood Maintenance	337,506
7310-Black Eagle Fire Department	43,239
7350-Transit District	1,239,873
7360-North Central Learning Resource Center	61,173
7529-Elementary Equalization	71,466
7530-Elementary Equal Non-Levy	2,985
7531-High School Equalization	47,746
7532-High School Non-Levy	1,887
7701- District 1 Great Falls	1,792,183
7703-District 3 Cascade	1,701,321
7705-District 5 Centerville	812,891
7729-District 29 Belt	374,795
7755-District 55 Sun River	971,019
7774-District 74 Vaughn	401,530
7785-District 85 Ulm	172,212
7795-District 95 Deep Creek	21,328
7820-High School Transportation	194,443
7830-High School Retirement	342,818
7840-Elementary Retirement	715,166
Total External Pool	<u>\$ 19,296,314</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

6. Administrative Fees, continued

Condensed 2006 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	\$ 19,296,314	\$ 10,515,407	\$ 29,811,721
Liabilities and Net Assets:			
County funds	\$ -	\$ 10,515,407	\$ 10,515,407
External participants	19,296,314	-	19,296,314
Total liabilities and net assets	\$ 19,296,314	\$ 10,515,407	\$ 29,811,721
Statement of Changes in Net Assets			
Revenues:			
Investment income	\$ 696,020	\$ 680,108	\$ 1,376,128
Participant investment in pool	52,376,942	30,254,049	82,630,991
Distribution to participants	(51,497,787)	(30,886,808)	(82,384,595)
Administrative expense	(13,920)	(13,603)	(27,523)
Decrease in net assets	1,561,255	33,746	1,595,001
Net assets, beginning of year	17,735,059	10,481,661	28,216,720
Net assets, end of year	\$ 19,296,314	\$ 10,515,407	\$ 29,811,721

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, 2006, were within the legal limits. The tax levies were based upon a taxable valuation of \$113,278,901.

Current tax collections for the year ended June 30, 2006, were approximately 92.16% of the amount levied. A major taxpayer paid a portion of their taxes under protest. The \$919,278 paid under protest is not available to the County until the protest is settled. The total amount protested from this major taxpayer is \$3,733,076 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, 2006**

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	\$ 440,953
	Internal Service Funds	32,603
	Agency Funds	7,955
		\$ 481,511

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:

Transfer out:	Transfers In:						Total
	General Fund	Public Safety	Nonmajor Governmental	Internal Service Funds	Solid Waste	Montana ExpoPark	
General Fund	\$ -	\$ 918,815	\$ 2,004,156	\$ 50,000	\$ -	\$ 400,000	\$ 3,372,971
Public Safety	-	-	1,371	-	-	-	1,371
Nonmajor Governmental	961,025	344,382	999,438	9,656	12,874	989,794	3,317,169
Montana ExpoPark	-	-	71,697	-	-	-	71,697
Total	\$ 961,025	\$ 1,263,197	\$ 3,076,662	\$ 59,656	\$ 12,874	\$ 1,389,794	\$ 6,763,208

In addition, the County transferred \$14,005 work in process from GFAAG to the Montana ExpoPark.

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 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. 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, 2006**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2006 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	16,914	-	16,914	-
Total capital assets not being depreciated	<u>3,391,318</u>	<u>-</u>	<u>16,914</u>	<u>3,374,404</u>
Capital assets being depreciated:				
Buildings	20,253,786	10,061	-	20,263,847
Improvements other than buildings	126,562	40,788	-	167,350
Machinery and equipment	6,458,338	541,237	217,279	6,782,296
Infrastructure	20,299,050	-	-	20,299,050
Total Capital assets being depreciated	<u>47,137,736</u>	<u>592,086</u>	<u>217,279</u>	<u>47,512,543</u>
Less accumulated depreciation for:				
Buildings	3,170,363	398,171	-	3,568,534
Improvements other than buildings	59,248	8,496	-	67,744
Machinery and equipment	4,425,298	542,743	211,864	4,756,177
Infrastructure	16,703,547	138,342	-	16,841,889
Total accumulated depreciation	<u>24,358,456</u>	<u>1,087,752</u>	<u>211,864</u>	<u>25,234,344</u>
Total Capital assets being depreciated, net	<u>22,779,280</u>	<u>(495,666)</u>	<u>5,415</u>	<u>22,278,199</u>
Governmental activities capital assets, net	<u>\$ 26,170,598</u>	<u>\$ (495,666)</u>	<u>\$ 22,329</u>	<u>\$ 25,652,603</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Capital assets being depreciated:				
Buildings	10,006,697	199,021	-	10,205,718
Improvements other than buildings	3,632,948	-	-	3,632,948
Machinery and equipment	737,493	59,387	-	796,880
Construction in process	-	173,450	-	173,450
Total Capital assets being depreciated	<u>14,377,138</u>	<u>431,858</u>	<u>-</u>	<u>14,808,996</u>
Less accumulated depreciation for:				
Buildings	3,741,305	255,459	-	3,996,764
Improvements other than buildings	1,434,913	196,439	-	1,631,352
Machinery and equipment	460,134	67,421	-	527,555
Total accumulated depreciation	<u>5,636,352</u>	<u>519,319</u>	<u>-</u>	<u>6,155,671</u>
Total capital assets being depreciated, net	<u>8,740,786</u>	<u>(87,461)</u>	<u>-</u>	<u>8,653,325</u>
Business-type activities capital assets, net	<u>\$ 8,825,467</u>	<u>\$ (87,461)</u>	<u>\$ -</u>	<u>\$ 8,738,006</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

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	\$	82,905
Public safety		472,393
Public works		419,130
Public health		61,711
Social and economic services		37,651
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets		<u>14,443</u>
Total depreciation expense - governmental activities		<u>\$ 1,088,233</u>
Business-type activities		
Solid Waste	\$	33,988
Montana Expo Park		<u>485,331</u>
Total depreciation expense - business-type activities		<u>\$ 519,319</u>

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, 2006 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2006	Annual Serial Payment
Fair Refunding							
Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 3,655,000	Varies
Adult Detention Construction Refunding Bonds							
Series 2005	07/13/05	2.65-3.8%	11 years	07/01/16	<u>6,410,000</u>	<u>6,350,000</u>	Varies
Total G.O. Bonds					<u>\$ 12,265,000</u>	<u>\$ 10,005,000</u>	

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

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>
2007	550,000	357,167	907,167
2008	1,035,000	327,393	1,362,393
2009	1,065,000	294,897	1,359,897
2010	1,100,000	259,485	1,359,485
2011	1,135,000	221,913	1,356,913
2012	1,180,000	181,448	1,361,448
2013	1,220,000	137,958	1,357,958
2014	1,270,000	91,189	1,361,189
2015	710,000	54,390	764,390
2016	740,000	28,120	768,120
Total	<u>\$ 10,005,000</u>	<u>\$ 1,953,960</u>	<u>\$ 11,958,960</u>

2. Special Assessment Bonds

Bonds payable at June 30, 2006 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, 2006</u>	<u>Annual Serial Payment</u>
RSID #41 Park Garden Estates					\$ 64,000	\$ 41,266	\$ 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	550,000	Varies
Total					<u>\$ 2,249,000</u>	<u>\$ 761,266</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>
2007	2,584	38,515	41,099
2008	5,430	38,339	43,769
2009	10,802	39,100	49,902
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>\$ 761,266</u>	<u>\$ 191,720</u>	<u>\$ 952,986</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, 2006**

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 06/30/2006	Date of Last Payment
Governmental Activities					
Heritage Bank for Capital Outlay Acquisition	\$ 935,499	3/1/2004	4%	\$ 652,816	2/15/2011
Whitetail Lane RID - Intercap	48,990	10/28/2005	Varies	48,990	2/15/2016
Flood/Gannon Road RID - Intercap	<u>269,342</u>	10/28/2005	Varies	<u>269,342</u>	2/15/2016
Governmental Funds Total	<u>\$ 1,253,831</u>			<u>\$ 971,148</u>	

The Heritage Bank 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.

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

Ending June 30	Governmental Activities		
	Principal	Interest	Total
2007	\$ 155,919	\$ 40,055	\$ 195,974
2008	162,491	33,226	195,717
2009	169,445	26,040	195,485
2010	176,647	18,528	195,175
2011	132,561	11,039	143,600
2012	32,253	7,886	40,139
2013	33,489	6,353	39,842
2014	34,775	4,744	39,519
2015	36,109	3,073	39,182
2016	<u>37,459</u>	<u>1,339</u>	<u>38,798</u>
Total	<u>\$ 971,148</u>	<u>\$ 152,283</u>	<u>\$ 1,123,431</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, 2006, 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, 2006:

Year Ending June 30:	Amount
2007	5,385
2008	5,385
2009	<u>2,693</u>
Total minimum lease payments	13,463
Less: Amount representing interest	<u>1,114</u>
Present value of net minimum lease payments	<u>\$ 12,349</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

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, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 10,865,000	\$ 6,410,000	\$ 7,270,000	\$ 10,005,000	\$ 550,000
Special assessment debt with governmental commitment	901,184	-	139,918	761,266	2,584
Less deferred amounts:					
For issuance costs	(144,539)	(77,583)	(67,912)	(154,210)	-
Total bonds payable	11,621,645	6,332,417	7,342,006	10,612,056	552,584
Loans	776,649	318,332	123,833	971,148	155,919
Capital Leases	28,606	-	15,143	13,463	5,674
Compensated absences	1,595,620	53,808	-	1,649,428	24,985
Governmental activity long-term liabilities	<u>\$ 14,022,520</u>	<u>\$ 6,704,557</u>	<u>\$ 7,480,982</u>	<u>\$ 13,246,095</u>	<u>\$ 739,162</u>
Business-Type activities					
Compensated absences	<u>\$ 33,972</u>	<u>\$ 11,693</u>	<u>\$ -</u>	<u>\$ 45,665</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.

I. 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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Pension and retirement plans, continued

1. Public Employees' Retirement System (PERS), continued

- 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:

$2.50\% \times \text{Years of Service} \times \text{FAS}$ (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, 2006**

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, 2006 as follows:

	PERS	SRS
Required member contributions	6.90%	9.245%
Required employer contributions (1)	6.80%	9.535%
Covered payroll	\$ 11,037,453	\$ 1,931,315
(1) 0.10% paid by State of Montana		
 Contributions:		
Employer	\$ 750,546	\$ 184,151
Employee	761,584	178,549
Additional Employee	12,891	489
Total	\$ 1,525,021	\$ 363,189

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 2006. 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	06/30/04	\$ 708,985	\$ 708,985	100%	
	06/30/05	\$ 730,868	\$ 730,868	100%	
	06/30/06	\$ 750,546	\$ 750,546	100%	
SRS	06/30/04	\$ 127,862	\$ 127,862	100%	
	06/30/05	\$ 120,503	\$ 120,503	100%	
	06/30/06	\$ 184,151	\$ 184,151	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.

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Risk Management, continued

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, 2006, the County incurred \$373,061 in prisoner medical costs, with direct reimbursement of \$43,765 from various agencies, individuals or insurance carriers for a net expenditure of \$329,296. 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, 2006, the County expended \$539,499 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.

Audited financial statement for the Montana Association of Counties Workers' Compensation Trust for fiscal year ended September 30, 2005 disclosed the following:

Assets	\$ <u>15,426,922</u>
Short-term liabilities	\$ 33,094
Loss reserves	16,969,490
Net assets	<u>(1,575,662)</u>
 Total liabilities, reserves and net assets	 \$ <u>15,426,922</u>
 Income	 \$ 8,404,056
Expenses	<u>7,087,450</u>
 Net increase in net assets	 \$ <u>1,316,606</u>

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2006**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Risk Management, continued

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:

	Fiscal year ended June 30	
	2006	2005
Claims liability, beginning of year	\$ 238,938	\$ 324,666
Claims incurred in the fiscal year	1,986,768	1,484,307
Claims paid in the fiscal year	(1,867,733)	(1,570,035)
Claims liability, end of year	\$ 357,973	\$ 238,938

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, 2006, 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, 2006 the City contributed \$250,000 towards the operating costs.

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, 2006, 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
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ADULT DETENTION CENTER BONDS
YEAR ENDED June 30, 2006

	<u>BUDGETED AMOUNTS</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
REVENUES				
Taxes and special assessments	\$ 857,717	\$ 857,717	\$ 838,425	\$ (19,292)
Intergovernmental	8,200	8,200	5,925	(2,275)
Investment income	-	-	9,543	9,543
Total Revenues	<u>865,917</u>	<u>865,917</u>	<u>853,893</u>	<u>(12,024)</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	530,000	530,000	530,000	-
Interest	231,452	231,452	230,876	576
Total Expenditures	<u>761,452</u>	<u>761,452</u>	<u>760,876</u>	<u>576</u>
Excess of revenues over (under) expenditures	<u>104,465</u>	<u>104,465</u>	<u>93,017</u>	<u>(11,448)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from bonds	6,410,000	6,410,000	6,410,000	-
Bond refunding expense	(6,495,062)	(6,495,062)	(6,489,473)	5,589
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>(85,062)</u>	<u>(85,062)</u>	<u>(79,473)</u>	<u>5,589</u>
Net Change in Fund Balance	<u>\$ 19,403</u>	<u>\$ 19,403</u>	<u>13,544</u>	<u>\$ (5,859)</u>
Fund Balance, beginning of year			118,261	
Fund Balance, end of year			<u>\$ 131,805</u>	

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2006**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
ASSETS				
Cash and cash equivalents	\$ 5,014,328	\$ 482,941	\$ 2,019,368	\$ 7,516,637
Taxes and assessments receivable	2,814,042	1,569,970	-	4,384,012
Other receivables	1,007,637	-	15,026	1,022,663
Prepaid Expenses	<u>12,325</u>	<u>-</u>	<u>-</u>	<u>12,325</u>
 Total assets	 <u>\$ 8,848,332</u>	 <u>\$ 2,052,911</u>	 <u>\$ 2,034,394</u>	 <u>\$ 12,935,637</u>
 LIABILITIES				
Short-term payables	\$ 945,079	\$ -	\$ -	\$ 945,079
Due to other funds	436,336	-	4,617	440,953
Deferred revenue	<u>2,814,042</u>	<u>1,569,970</u>	<u>-</u>	<u>4,384,012</u>
 Total Liabilities	 4,195,457	 1,569,970	 4,617	 5,770,044
 FUND BALANCES				
Reserved	<u>4,652,875</u>	<u>482,941</u>	<u>2,029,777</u>	<u>7,165,593</u>
 Total liabilities and fund balances	 <u>\$ 8,848,332</u>	 <u>\$ 2,052,911</u>	 <u>\$ 2,034,394</u>	 <u>\$ 12,935,637</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2006

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
REVENUES				
Taxes and special assessments	\$ 6,829,718	\$ 864,009	\$ -	\$ 7,693,727
Licenses and permits	97,226	-	-	97,226
Intergovernmental	6,289,323	4,374	187,776	6,481,473
Charges for services	1,394,914	-	-	1,394,914
Fines and forfeitures	51,531	-	-	51,531
Investment income	75,375	14,934	33,659	123,968
Miscellaneous	631,155	-	52,779	683,934
Total Revenues	<u>15,369,242</u>	<u>883,317</u>	<u>274,214</u>	<u>16,526,773</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	1,138,005	-	-	1,138,005
Supplies/services/materials, etc.	540,091	-	10,914	551,005
Public Safety:				
Personal services	1,128,901	-	-	1,128,901
Supplies/services/materials, etc.	1,334,459	-	-	1,334,459
Public Works:				
Personal services	1,954,058	-	-	1,954,058
Supplies/services/materials, etc.	1,648,725	-	-	1,648,725
Public Health:				
Personal services	2,955,956	-	-	2,955,956
Supplies/services/materials, etc.	1,376,022	-	-	1,376,022
Social and Economic Services:				
Personal services	1,086,743	-	-	1,086,743
Supplies/services/materials, etc.	831,676	-	-	831,676
Culture and Recreation:				
Personal services	36,334	-	-	36,334
Supplies/services/materials, etc.	412,356	-	-	412,356
Housing and Community Development:				
Personal services	129,801	-	-	129,801
Supplies/services/materials, etc.	41,198	-	-	41,198
Conservation of Natural Resources:				
Personal services	35,851	-	-	35,851
Supplies/services/materials, etc.	4,894	-	-	4,894
Miscellaneous	238,039	-	-	238,039
Capital Expenditures	260,780	-	383,066	643,846
Debt Service:				
Principal	139,971	594,918	-	734,889
Interest	31,885	209,413	-	241,298
Total Expenditures	<u>15,325,745</u>	<u>804,331</u>	<u>393,980</u>	<u>16,524,056</u>
Excess of revenues over (under) expenditures	<u>43,497</u>	<u>78,986</u>	<u>(119,766)</u>	<u>2,717</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	318,332	318,332
Sale of assets	9,341	-	-	9,341
Transfers in	1,719,624	-	1,371,043	3,090,667
Transfers out	(2,958,701)	-	(358,468)	(3,317,169)
Total other financing sources (uses)	<u>(1,229,736)</u>	<u>-</u>	<u>1,330,907</u>	<u>101,171</u>
Net Change in Fund Balance	<u>(1,186,239)</u>	<u>78,986</u>	<u>1,211,141</u>	<u>103,888</u>
Fund Balance, beginning of year	5,839,114	403,955	818,636	7,061,705
Fund Balance, end of year	<u>\$ 4,652,875</u>	<u>\$ 482,941</u>	<u>\$ 2,029,777</u>	<u>\$ 7,165,593</u>

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 Services - 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.

Gannon/Flood Road O & M – Established to account for assessments used to repair Gannon/Flood Road RID.

Whitetail Lane O & M – Established to account for assessments used to repair Whitetail Lane 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.

County Land Information – Established to account for the County portion of a GIS fee mandated by the State.

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.

Poll Access – Utilized to account for costs relating to grants to make polling places handicap accessible.

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.

Youth Drug Court – Established to account for a youth drug court grant.

County Attorney Grants – Established to account for grants received by the County Attorney.

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.

Local Law Enforcement Block Grant (LLEBG) – 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.

NONMAJOR SPECIAL REVENUE FUNDS

Strengthening Accountability – To account for a federal grant that is passed through to the Alliance for Youth.

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.

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.

CDBG Tech Assist Grant – To account for a grant to help with community development projects.

Sponsored CTEP Grants - A fund to account for Community Transportation Enhancement Program (CTEP) that the County sponsors for other governmental units.

Fetal Alcohol Spectrum – Utilized to account for a grant on fetal alcohol.

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.

Water Assessment – To account for a grant for performing water assessments.

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.

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.

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.

NONMAJOR SPECIAL REVENUE FUNDS

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, 2006**

	<u>Road</u>	<u>Poor</u>	<u>Bridge</u>	<u>Weed Control</u>	<u>Predatory Animal Control</u>	<u>State Fair</u>	<u>District Court</u>
ASSETS							
Cash and cash equivalents	\$ 460,310	\$ 6,872	\$ 483,607	\$ 258,139	\$ 2,548	\$ 12,177	\$ 758,126
Taxes and assessments receivable	632,637	66,246	200,702	90,782	448	73,417	202,067
Other receivables	-	-	-	-	-	-	143,994
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 1,092,947</u>	<u>\$ 73,118</u>	<u>\$ 684,309</u>	<u>\$ 348,921</u>	<u>\$ 2,996</u>	<u>\$ 85,594</u>	<u>\$ 1,104,187</u>
LIABILITIES							
Short-term payables	\$ 144,741	\$ -	\$ 44,932	\$ 50,783	\$ -	\$ -	\$ 78,979
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	<u>632,637</u>	<u>66,246</u>	<u>200,702</u>	<u>90,782</u>	<u>448</u>	<u>73,417</u>	<u>202,067</u>
Total Liabilities	777,378	66,246	245,634	141,565	448	73,417	281,046
FUND BALANCES							
Reserved	<u>315,569</u>	<u>6,872</u>	<u>438,675</u>	<u>207,356</u>	<u>2,548</u>	<u>12,177</u>	<u>823,141</u>
Total liabilities and fund balances	<u>\$ 1,092,947</u>	<u>\$ 73,118</u>	<u>\$ 684,309</u>	<u>\$ 348,921</u>	<u>\$ 2,996</u>	<u>\$ 85,594</u>	<u>\$ 1,104,187</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	Comprehensive Insurance	Mosquito Control	Parks	Library	Emergency Medical Services	Four Seasons Arena
ASSETS						
Cash and cash equivalents	\$ 181,632	\$ 246,842	\$ 2,623	\$ 13,149	\$ 162,847	\$ 13,783
Taxes and assessments receivable	79,119	157,835	-	159,412	30,308	80,409
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 260,751</u>	<u>\$ 404,677</u>	<u>\$ 2,623</u>	<u>\$ 172,561</u>	<u>\$ 193,155</u>	<u>\$ 94,192</u>
LIABILITIES						
Short-term payables	\$ -	\$ 54,821	\$ 85	\$ 1,530	\$ 30,791	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>79,119</u>	<u>157,835</u>	<u>-</u>	<u>159,412</u>	<u>30,308</u>	<u>80,409</u>
Total Liabilities	79,119	212,656	85	160,942	61,099	80,409
FUND BALANCES						
Reserved	<u>181,632</u>	<u>192,021</u>	<u>2,538</u>	<u>11,619</u>	<u>132,056</u>	<u>13,783</u>
Total liabilities and fund balances	<u>\$ 260,751</u>	<u>\$ 404,677</u>	<u>\$ 2,623</u>	<u>\$ 172,561</u>	<u>\$ 193,155</u>	<u>\$ 94,192</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Planning Board</u>	<u>Health</u>	<u>Mental Health</u>	<u>Senior Citizens</u>	<u>Medicaid Waiver</u>	<u>County Extension Services</u>
ASSETS						
Cash and cash equivalents	\$ 40,723	\$ 637,950	\$ 47,149	\$ 3,749	\$ 11,772	\$ 125,074
Taxes and assessments receivable	113,232	139,281	19,238	51,122	-	78,259
Other receivables	-	3,864	-	-	8,313	-
Prepaid Expenses	-	8,492	-	-	-	-
Total assets	<u>\$ 153,955</u>	<u>\$ 789,587</u>	<u>\$ 66,387</u>	<u>\$ 54,871</u>	<u>\$ 20,085</u>	<u>\$ 203,333</u>
LIABILITIES						
Short-term payables	\$ 8,624	\$ 57,886	\$ 39,700	\$ -	\$ 19,986	\$ 17,590
Due to other funds	-	-	-	-	-	-
Deferred revenue	113,232	139,281	19,238	51,122	-	78,259
Total Liabilities	121,856	197,167	58,938	51,122	19,986	95,849
FUND BALANCES						
Reserved	32,099	592,420	7,449	3,749	99	107,484
Total liabilities and fund balances	<u>\$ 153,955</u>	<u>\$ 789,587</u>	<u>\$ 66,387</u>	<u>\$ 54,871</u>	<u>\$ 20,085</u>	<u>\$ 203,333</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Special Transportation</u>	<u>Rural Fire</u>	<u>Medical Services</u>	<u>Museums</u>	<u>Employee Retirement</u>	<u>Group Insurance</u>
ASSETS						
Cash and cash equivalents	\$ 74,459	\$ 46,035	\$ 47,899	\$ 67,102	\$ 29,431	\$ 162,685
Taxes and assessments receivable	44,411	3,967	45,111	80,357	93,318	130,728
Other receivables	1,383	-	295	-	-	-
Prepaid Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 120,253</u>	<u>\$ 50,002</u>	<u>\$ 93,305</u>	<u>\$ 147,459</u>	<u>\$ 122,749</u>	<u>\$ 293,413</u>
LIABILITIES						
Short-term payables	\$ 46,292	\$ -	\$ 459	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>44,411</u>	<u>3,967</u>	<u>45,111</u>	<u>80,357</u>	<u>93,318</u>	<u>130,728</u>
Total Liabilities	90,703	3,967	45,570	80,357	93,318	130,728
FUND BALANCES						
Reserved	<u>29,550</u>	<u>46,035</u>	<u>47,735</u>	<u>67,102</u>	<u>29,431</u>	<u>162,685</u>
Total liabilities and fund balances	<u>\$ 120,253</u>	<u>\$ 50,002</u>	<u>\$ 93,305</u>	<u>\$ 147,459</u>	<u>\$ 122,749</u>	<u>\$ 293,413</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Group Insurance Dividend</u>	<u>Permissive Medical Levy</u>	<u>Drug Forfeiture</u>	<u>Federal Equitable Share</u>	<u>CDBG Revolving Loan</u>	<u>Records Preservation</u>
ASSETS						
Cash and cash equivalents	\$ 1,733	\$ 57,743	\$ 61,983	\$ 29,308	\$ -	\$ 185,406
Taxes and assessments receivable	-	239,190	-	-	-	-
Other receivables	-	-	-	-	336,298	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 1,733</u>	<u>\$ 296,933</u>	<u>\$ 61,983</u>	<u>\$ 29,308</u>	<u>\$ 336,298</u>	<u>\$ 185,406</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ 1,014	\$ 600	\$ -	\$ 4,575
Due to other funds	-	-	-	-	197,230	-
Deferred revenue	-	239,190	-	-	-	-
Total Liabilities	-	239,190	1,014	600	197,230	4,575
FUND BALANCES						
Reserved	<u>1,733</u>	<u>57,743</u>	<u>60,969</u>	<u>28,708</u>	<u>139,068</u>	<u>180,831</u>
Total liabilities and fund balances	<u>\$ 1,733</u>	<u>\$ 296,933</u>	<u>\$ 61,983</u>	<u>\$ 29,308</u>	<u>\$ 336,298</u>	<u>\$ 185,406</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<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>	<u>#21 Light Maintenance District</u>
ASSETS						
Cash and cash equivalents	\$ 4,682	\$ 27,047	\$ 212	\$ 144	\$ 1,970	\$ 818
Taxes and assessments receivable	-	-	-	-	325	67
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 4,682</u>	<u>\$ 27,047</u>	<u>\$ 212</u>	<u>\$ 144</u>	<u>\$ 2,295</u>	<u>\$ 885</u>
LIABILITIES						
Short-term payables	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	325	67
Total Liabilities	-	40	-	-	325	67
FUND BALANCES						
Reserved	<u>4,682</u>	<u>27,007</u>	<u>212</u>	<u>144</u>	<u>1,970</u>	<u>818</u>
Total liabilities and fund balances	<u>\$ 4,682</u>	<u>\$ 27,047</u>	<u>\$ 212</u>	<u>\$ 144</u>	<u>\$ 2,295</u>	<u>\$ 885</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>#23 Light Maintenance District</u>	<u>Gibson Flat O & M</u>	<u>Park Garden O & M</u>	<u>Gannon/Flood Road O&M</u>	<u>Whitetail Lane O&M</u>	<u>Alcohol Traffic Safety</u>
ASSETS						
Cash and cash equivalents	\$ 10,761	\$ 36,373	\$ 6,382	\$ 496	\$ 1,328	\$ 15,897
Taxes and assessments receivable	1,389	659	-	6	-	-
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 12,150</u>	<u>\$ 37,032</u>	<u>\$ 6,382</u>	<u>\$ 502</u>	<u>\$ 1,328</u>	<u>\$ 15,897</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 842
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>1,389</u>	<u>659</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Total Liabilities	1,389	659	-	6	-	842
FUND BALANCES						
Reserved	<u>10,761</u>	<u>36,373</u>	<u>6,382</u>	<u>496</u>	<u>1,328</u>	<u>15,055</u>
Total liabilities and fund balances	<u>\$ 12,150</u>	<u>\$ 37,032</u>	<u>\$ 6,382</u>	<u>\$ 502</u>	<u>\$ 1,328</u>	<u>\$ 15,897</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Weed Trust</u>	<u>County Land Information</u>	<u>Juvenile Detention Center</u>	<u>Medical Alert</u>	<u>Air Pollution</u>
ASSETS							
Cash and cash equivalents	\$ 33,191	\$ 279	\$ 1,650	\$ 9,649	\$ 134,566	\$ 1	\$ 51
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	63,966	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 33,191</u>	<u>\$ 279</u>	<u>\$ 1,650</u>	<u>\$ 9,649</u>	<u>\$ 198,532</u>	<u>\$ 1</u>	<u>\$ 51</u>
LIABILITIES							
Short-term payables	\$ -	\$ 279	\$ 1,650	\$ -	\$ 85,946	\$ -	\$ 51
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	-	279	1,650	-	85,946	-	51
FUND BALANCES							
Reserved	<u>33,191</u>	<u>-</u>	<u>-</u>	<u>9,649</u>	<u>112,586</u>	<u>1</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 33,191</u>	<u>\$ 279</u>	<u>\$ 1,650</u>	<u>\$ 9,649</u>	<u>\$ 198,532</u>	<u>\$ 1</u>	<u>\$ 51</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Poll Access</u>	<u>Impaired Driving Enforcement</u>	<u>County Attorney Grants</u>	<u>Juvenile Holdover</u>	<u>LLEBG Grant</u>	<u>Crime Control - Juvenile</u>	<u>Victim Witness Program</u>
ASSETS							
Cash and cash equivalents	\$ 5,000	\$ 247	\$ (191)	\$ 1	\$ 17,802	\$ 27,172	\$ 15,683
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 5,000</u>	<u>\$ 247</u>	<u>\$ (191)</u>	<u>\$ 1</u>	<u>\$ 17,802</u>	<u>\$ 27,172</u>	<u>\$ 15,683</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ 1,630	\$ -	\$ -	\$ 1,110	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	1,630	-	-	1,110	-
FUND BALANCES							
Reserved	<u>5,000</u>	<u>247</u>	<u>(1,821)</u>	<u>1</u>	<u>17,802</u>	<u>26,062</u>	<u>15,683</u>
Total liabilities and fund balances	<u>\$ 5,000</u>	<u>\$ 247</u>	<u>\$ (191)</u>	<u>\$ 1</u>	<u>\$ 17,802</u>	<u>\$ 27,172</u>	<u>\$ 15,683</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	Crime Control - Public Defender	Sheriff Traffic Safety	Boat Safety Enforcement	Law Enforcement Block Grant	Commodities	Rocky Mountain HIDTA
ASSETS						
Cash and cash equivalents	\$ 7,842	\$ -	\$ 2,750	\$ 1	\$ 137	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	2,771	-	-	6,977	175,165
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 7,842</u>	<u>\$ 2,771</u>	<u>\$ 2,750</u>	<u>\$ 1</u>	<u>\$ 7,114</u>	<u>\$ 175,165</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ 2,750	\$ -	\$ 398	\$ 8,202
Due to other funds	-	2,771	-	-	-	143,707
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	2,771	2,750	-	398	151,909
FUND BALANCES						
Reserved	<u>7,842</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>6,716</u>	<u>23,256</u>
Total liabilities and fund balances	<u>\$ 7,842</u>	<u>\$ 2,771</u>	<u>\$ 2,750</u>	<u>\$ 1</u>	<u>\$ 7,114</u>	<u>\$ 175,165</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>LLEBG #6</u>	<u>Homeland Security</u>	<u>CDBG Ag Park</u>	<u>CDBG Tech Assist Grant</u>	<u>Sponsored CTEP Grants</u>	<u>Fetal Alcohol Spectrum</u>	<u>Safe Kids Safe Community</u>
ASSETS							
Cash and cash equivalents	\$ 171	\$ 42	\$ -	\$ 732	\$ 115	\$ 7,097	\$ 5,077
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	11,359	-	-	-	12,928
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 171</u>	<u>\$ 42</u>	<u>\$ 11,359</u>	<u>\$ 732</u>	<u>\$ 115</u>	<u>\$ 7,097</u>	<u>\$ 18,005</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 3,137
Due to other funds	-	-	11,359	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	11,359	-	-	152	3,137
FUND BALANCES							
Reserved	<u>171</u>	<u>42</u>	<u>-</u>	<u>732</u>	<u>115</u>	<u>6,945</u>	<u>14,868</u>
Total liabilities and fund balances	<u>\$ 171</u>	<u>\$ 42</u>	<u>\$ 11,359</u>	<u>\$ 732</u>	<u>\$ 115</u>	<u>\$ 7,097</u>	<u>\$ 18,005</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Subdivision Review</u>	<u>Bioterrorism Grant</u>	<u>Weed & Seed</u>	<u>Drug Free Community Grant</u>	<u>Cancer</u>	<u>Tobacco</u>
ASSETS						
Cash and cash equivalents	\$ 6,028	\$ 139,149	\$ -	\$ -	\$ 18,951	\$ 21,648
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	5,348	18,434	1,668	1,439	19,950	16,000
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 11,376</u>	<u>\$ 157,583</u>	<u>\$ 1,668</u>	<u>\$ 1,439</u>	<u>\$ 38,901</u>	<u>\$ 37,648</u>
LIABILITIES						
Short-term payables	\$ -	\$ 1,032	\$ -	\$ -	\$ 1,971	\$ 390
Due to other funds	-	-	1,668	1,439	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	1,032	1,668	1,439	1,971	390
FUND BALANCES						
Reserved	<u>11,376</u>	<u>156,551</u>	<u>-</u>	<u>-</u>	<u>36,930</u>	<u>37,258</u>
Total liabilities and fund balances	<u>\$ 11,376</u>	<u>\$ 157,583</u>	<u>\$ 1,668</u>	<u>\$ 1,439</u>	<u>\$ 38,901</u>	<u>\$ 37,648</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Water Assessment</u>	<u>Public Water Supply System</u>	<u>Women, Infants, & Children</u>	<u>Abstinence Contract</u>	<u>Maternal & Child Health</u>	<u>HIV Consortium</u>	<u>Fetal Alcohol Syndrome</u>
ASSETS							
Cash and cash equivalents	\$ 4,396	\$ -	\$ -	\$ 58	\$ -	\$ 2,995	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	2,730	52,420	-	447	4,151	5,751
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 4,396</u>	<u>\$ 2,730</u>	<u>\$ 52,420</u>	<u>\$ 58</u>	<u>\$ 447</u>	<u>\$ 7,146</u>	<u>\$ 5,751</u>
LIABILITIES							
Short-term payables	\$ 4,396	\$ -	\$ 10,021	\$ 58	\$ 4	\$ -	\$ 11
Due to other funds	-	2,730	42,399	-	443	-	5,744
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	4,396	2,730	52,420	58	447	-	5,755
FUND BALANCES							
Reserved	-	-	-	-	-	7,146	(4)
Total liabilities and fund balances	<u>\$ 4,396</u>	<u>\$ 2,730</u>	<u>\$ 52,420</u>	<u>\$ 58</u>	<u>\$ 447</u>	<u>\$ 7,146</u>	<u>\$ 5,751</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Immunization Project</u>	<u>Tuberculosis Prevention</u>	<u>AIDS / HIV Testing</u>	<u>Direct Services Aging</u>	<u>Contracted Services Aging</u>	<u>Ryan White / Yellowstone</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 36,473	\$ 1,095	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	10,205	3,358	7,107	-	-	7,649
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 10,205</u>	<u>\$ 3,358</u>	<u>\$ 7,107</u>	<u>\$ 36,473</u>	<u>\$ 1,095</u>	<u>\$ 7,649</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ 14	\$ 25,643	\$ 796	\$ 155
Due to other funds	10,205	3,358	6,238	-	-	7,045
Deferred revenue	-	-	-	-	-	-
Total Liabilities	10,205	3,358	6,252	25,643	796	7,200
FUND BALANCES						
Reserved	-	-	855	10,830	299	449
Total liabilities and fund balances	<u>\$ 10,205</u>	<u>\$ 3,358</u>	<u>\$ 7,107</u>	<u>\$ 36,473</u>	<u>\$ 1,095</u>	<u>\$ 7,649</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2006

	<u>Congregate Meals</u>	<u>R.S.V.P.</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	\$ 46,082	\$ 36,121	\$ 15,353	\$ 40,078	\$ 1,339	\$ 36,531	\$ 5,014,328
Taxes and assessments receivable	-	-	-	-	-	-	2,814,042
Other receivables	-	-	-	-	-	83,667	1,007,637
Prepaid Expenses	-	-	-	-	-	3,833	12,325
Total assets	<u>\$ 46,082</u>	<u>\$ 36,121</u>	<u>\$ 15,353</u>	<u>\$ 40,078</u>	<u>\$ 1,339</u>	<u>\$ 124,031</u>	<u>\$ 8,848,332</u>
LIABILITIES							
Short-term payables	\$ 30,266	\$ 35,606	\$ 11,673	\$ 39,919	\$ -	\$ 73,549	\$ 945,079
Due to other funds	-	-	-	-	-	-	436,336
Deferred revenue	-	-	-	-	-	-	2,814,042
Total Liabilities	30,266	35,606	11,673	39,919	-	73,549	4,195,457
FUND BALANCES							
Reserved	15,816	515	3,680	159	1,339	50,482	4,652,875
Total liabilities and fund balances	<u>\$ 46,082</u>	<u>\$ 36,121</u>	<u>\$ 15,353</u>	<u>\$ 40,078</u>	<u>\$ 1,339</u>	<u>\$ 124,031</u>	<u>\$ 8,848,332</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Road	Poor	Bridge	Weed Control	Predatory Animal Control	State Fair
REVENUES						
Taxes and special assessments	\$ 1,065,187	\$ 6,872	\$ 577,405	\$ 315,220	\$ 3,829	\$ 223,045
Licenses and permits	5,681	-	-	-	-	-
Intergovernmental	56,932	-	3,929	2,092	-	1,543
Charges for services	16,806	-	-	136,190	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	10,354	-	16,949	-	-	1,704
Miscellaneous	16,757	-	-	5,721	-	-
Total Revenues	<u>1,171,717</u>	<u>6,872</u>	<u>598,283</u>	<u>459,223</u>	<u>3,829</u>	<u>226,292</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	1,082,943	-	554,700	292,851	-	-
Supplies/services/materials, etc.	494,472	-	273,476	131,245	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	3,000	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	231
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	72,850	-	-	18,300	-	-
Debt Service:						
Principal	134,080	-	-	-	-	-
Interest	30,802	-	-	-	-	-
Total Expenditures	<u>1,815,147</u>	<u>-</u>	<u>828,176</u>	<u>442,396</u>	<u>3,000</u>	<u>231</u>
Excess of revenues over (under) expenditures	<u>(643,430)</u>	<u>6,872</u>	<u>(229,893)</u>	<u>16,827</u>	<u>829</u>	<u>226,061</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	1,371	-	-
Transfers in	452,126	-	79,025	10,437	-	-
Transfers out	-	(291,005)	-	(12)	-	(228,006)
Total other financing sources (uses)	<u>452,126</u>	<u>(291,005)</u>	<u>79,025</u>	<u>11,796</u>	<u>-</u>	<u>(228,006)</u>
Net Change in Fund Balance	<u>(191,304)</u>	<u>(284,133)</u>	<u>(150,868)</u>	<u>28,623</u>	<u>829</u>	<u>(1,945)</u>
Fund Balance, beginning of year	506,873	291,005	589,543	178,733	1,719	14,122
Fund Balance, end of year	<u>\$ 315,569</u>	<u>\$ 6,872</u>	<u>\$ 438,675</u>	<u>\$ 207,356</u>	<u>\$ 2,548</u>	<u>\$ 12,177</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library
REVENUES					
Taxes and special assessments	\$ 563,232	\$ 183,450	\$ 497,635	\$ -	\$ 201,847
Licenses and permits	-	-	-	-	-
Intergovernmental	755,545	1,161	3,444	-	1,165
Charges for services	41,261	-	-	-	-
Fines and forfeitures	5,111	-	-	-	-
Investment income	17,204	-	-	68	-
Miscellaneous	-	-	2,496	-	-
Total Revenues	<u>1,382,353</u>	<u>184,611</u>	<u>503,575</u>	<u>68</u>	<u>203,012</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	1,065,881	-	-	-	-
Supplies/services/materials, etc.	316,964	-	-	-	-
Public Safety:					
Personal services	53,558	-	-	-	-
Supplies/services/materials, etc.	1,044	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	344,426	-	-
Supplies/services/materials, etc.	-	-	163,171	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	36,334
Supplies/services/materials, etc.	-	-	-	7,418	181,228
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	238,039	-	-	-
Capital Expenditures	6,100	-	-	-	-
Debt Service:					
Principal	1,509	-	-	-	-
Interest	80	-	-	-	-
Total Expenditures	<u>1,445,136</u>	<u>238,039</u>	<u>507,597</u>	<u>7,418</u>	<u>217,562</u>
Excess of revenues over (under) expenditures	<u>(62,783)</u>	<u>(53,428)</u>	<u>(4,022)</u>	<u>(7,350)</u>	<u>(14,550)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	178,178	-	12,874	5,005	6,437
Transfers out	-	(120,000)	(42,814)	-	-
Total other financing sources (uses)	<u>178,178</u>	<u>(120,000)</u>	<u>(29,940)</u>	<u>5,005</u>	<u>6,437</u>
Net Change in Fund Balance	<u>115,395</u>	<u>(173,428)</u>	<u>(33,962)</u>	<u>(2,345)</u>	<u>(8,113)</u>
Fund Balance, beginning of year	707,746	355,060	225,983	4,883	19,732
Fund Balance, end of year	<u>\$ 823,141</u>	<u>\$ 181,632</u>	<u>\$ 192,021</u>	<u>\$ 2,538</u>	<u>\$ 11,619</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Emergency Medical Service	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens
REVENUES						
Taxes and special assessments	\$ 93,638	\$ 244,893	\$ 185,376	\$ 174,892	\$ 32,266	\$ 179,549
Licenses and permits	-	-	2,550	72,553	-	-
Intergovernmental	644	1,694	418	258,518	167	1,280
Charges for services	-	-	11,650	208,781	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	1,873	-	19,512	-	-
Miscellaneous	-	-	-	108,659	-	-
Total Revenues	<u>94,282</u>	<u>248,460</u>	<u>199,994</u>	<u>842,915</u>	<u>32,433</u>	<u>180,829</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	45,277	-	54,517	-	-	-
Supplies/services/materials, etc.	39,080	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	466,763	-	-
Supplies/services/materials, etc.	-	-	-	300,644	79,480	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	253	-	-	-	-
Housing and Community Development:						
Personal services	-	-	129,801	-	-	-
Supplies/services/materials, etc.	-	-	29,942	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	7,524	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>91,881</u>	<u>253</u>	<u>214,260</u>	<u>767,407</u>	<u>79,480</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,401</u>	<u>248,207</u>	<u>(14,266)</u>	<u>75,508</u>	<u>(47,047)</u>	<u>180,829</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	7,970	-	-
Transfers in	3,219	-	14,656	38,622	-	-
Transfers out	-	(250,005)	-	(80,229)	-	(203,110)
Total other financing sources (uses)	<u>3,219</u>	<u>(250,005)</u>	<u>14,656</u>	<u>(33,637)</u>	<u>-</u>	<u>(203,110)</u>
Net Change in Fund Balance	5,620	(1,798)	390	41,871	(47,047)	(22,281)
Fund Balance, beginning of year	126,436	15,581	31,709	550,549	54,496	26,030
Fund Balance, end of year	<u>\$ 132,056</u>	<u>\$ 13,783</u>	<u>\$ 32,099</u>	<u>\$ 592,420</u>	<u>\$ 7,449</u>	<u>\$ 3,749</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Medicaid Waiver	County Extension Services	Special Transportation	Rural Fire	Medical Services
REVENUES					
Taxes and special assessments	\$ -	\$ 261,825	\$ 165,640	\$ 7,669	\$ 132,590
Licenses and permits	-	-	-	-	-
Intergovernmental	84,084	1,846	1,193	40	914
Charges for services	-	509	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	17,491	84	11,306	-	739
Total Revenues	<u>101,575</u>	<u>264,264</u>	<u>178,139</u>	<u>7,709</u>	<u>134,243</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	4,814	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	129,909
Social and Economic Services:					
Personal services	73,106	135,092	103,246	-	-
Supplies/services/materials, etc.	23,765	97,847	59,582	-	-
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	13,109	21,771	5,000	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>109,980</u>	<u>254,710</u>	<u>167,828</u>	<u>4,814</u>	<u>129,909</u>
Excess of revenues over (under) expenditures	<u>(8,405)</u>	<u>9,554</u>	<u>10,311</u>	<u>2,895</u>	<u>4,334</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	8,046	19,311	8,046	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>8,046</u>	<u>19,311</u>	<u>8,046</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(359)	28,865	18,357	2,895	4,334
Fund Balance, beginning of year	458	78,619	11,193	43,140	43,401
Fund Balance, end of year	<u>\$ 99</u>	<u>\$ 107,484</u>	<u>\$ 29,550</u>	<u>\$ 46,035</u>	<u>\$ 47,735</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Museums	Employee Retirement	Group Insurance	Group Insurance Dividend	Permissive Medical Levy	Drug Forfeiture
REVENUES						
Taxes and special assessments	\$ 233,391	\$ 234,506	\$ 139,149	\$ -	\$ 1,078,164	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,590	1,551	724	-	7,898	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	18,737
Investment income	-	-	-	-	-	220
Miscellaneous	-	-	44,563	-	-	5,996
Total Revenues	<u>234,981</u>	<u>236,057</u>	<u>184,436</u>	<u>-</u>	<u>1,086,062</u>	<u>24,953</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	7,583	-	-	-	-
Supplies/services/materials, etc.	-	263	474	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	28,309
Supplies/services/materials, etc.	-	-	-	-	-	19,661
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.	223,226	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	6,725
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>223,226</u>	<u>7,846</u>	<u>474</u>	<u>-</u>	<u>-</u>	<u>54,695</u>
Excess of revenues over (under) expenditures	<u>11,755</u>	<u>228,211</u>	<u>183,962</u>	<u>-</u>	<u>1,086,062</u>	<u>(29,742)</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(339,366)	(295,680)	-	(1,028,319)	-
Total other financing sources (uses)	<u>-</u>	<u>(339,366)</u>	<u>(295,680)</u>	<u>-</u>	<u>(1,028,319)</u>	<u>-</u>
Net Change in Fund Balance	11,755	(111,155)	(111,718)	-	57,743	(29,742)
Fund Balance, beginning of year	55,347	140,586	274,403	1,733	-	90,711
Fund Balance, end of year	<u>\$ 67,102</u>	<u>\$ 29,431</u>	<u>\$ 162,685</u>	<u>\$ 1,733</u>	<u>\$ 57,743</u>	<u>\$ 60,969</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Federal Equitable Share	CDBG Revolving Loan	Records Preservation	D.A.R.E.	Jail Improvement and Education
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	156,204	-	17,509
Fines and forfeitures	-	-	-	-	-
Investment income	2,592	4,156	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,592</u>	<u>4,156</u>	<u>156,204</u>	<u>-</u>	<u>17,509</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	49,487	-	-
Supplies/services/materials, etc.	-	-	48,844	-	-
Public Safety:					
Personal services	31,390	-	-	-	-
Supplies/services/materials, etc.	1,225	-	-	8	10,237
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.	-	5,256	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	25,000	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>57,615</u>	<u>5,256</u>	<u>98,331</u>	<u>8</u>	<u>10,237</u>
Excess of revenues over (under) expenditures	<u>(55,023)</u>	<u>(1,100)</u>	<u>57,873</u>	<u>(8)</u>	<u>7,272</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	6,437	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>6,437</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(55,023)</u>	<u>(1,100)</u>	<u>64,310</u>	<u>(8)</u>	<u>7,272</u>
Fund Balance, beginning of year	83,731	140,168	116,521	4,690	19,735
Fund Balance, end of year	<u>\$ 28,708</u>	<u>\$ 139,068</u>	<u>\$ 180,831</u>	<u>\$ 4,682</u>	<u>\$ 27,007</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District
REVENUES					
Taxes and special assessments	\$ 404	\$ 340	\$ 3,791	\$ 793	\$ 15,453
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>404</u>	<u>340</u>	<u>3,791</u>	<u>793</u>	<u>15,453</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.	432	323	4,031	432	14,082
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>432</u>	<u>323</u>	<u>4,031</u>	<u>432</u>	<u>14,082</u>
Excess of revenues over (under) expenditures	<u>(28)</u>	<u>17</u>	<u>(240)</u>	<u>361</u>	<u>1,371</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	<u>(28)</u>	<u>17</u>	<u>(240)</u>	<u>361</u>	<u>1,371</u>
Fund Balance, beginning of year	240	127	2,210	457	9,390
Fund Balance, end of year	<u>\$ 212</u>	<u>\$ 144</u>	<u>\$ 1,970</u>	<u>\$ 818</u>	<u>\$ 10,761</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Gibson Flat O & M	Park Garden O & M	Gannon/Flood Road O&M	Whitetail Lane O&M	Alcohol Rehabilitation
REVENUES					
Taxes and special assessments	\$ 2,400	\$ 1,443	\$ 496	\$ 3,328	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	97,411
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,400</u>	<u>1,443</u>	<u>496</u>	<u>3,328</u>	<u>97,411</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.	13	-	-	2,000	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	97,411
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>13</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>97,411</u>
Excess of revenues over (under) expenditures	<u>2,387</u>	<u>1,443</u>	<u>496</u>	<u>1,328</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	<u>2,387</u>	<u>1,443</u>	<u>496</u>	<u>1,328</u>	<u>-</u>
Fund Balance, beginning of year	33,986	4,939	-	-	-
Fund Balance, end of year	<u>\$ 36,373</u>	<u>\$ 6,382</u>	<u>\$ 496</u>	<u>\$ 1,328</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, 2006

	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal	Weed Trust	County Land Information	Juvenile Detention Center
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	37,350	217,948	102,179	16,503	-	-
Charges for services	-	-	-	-	22,023	473,294
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	6,348
Total Revenues	<u>37,350</u>	<u>217,948</u>	<u>102,179</u>	<u>16,503</u>	<u>22,023</u>	<u>479,642</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	12,374	-
Public Safety:						
Personal services	-	-	-	-	-	834,007
Supplies/services/materials, etc.	-	-	-	-	-	251,603
Public Works:						
Personal services	-	-	23,564	-	-	-
Supplies/services/materials, etc.	-	253,641	28,819	8,188	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	30,094	-	-	-	-	-
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	-	-	19,141	4,327	-	13,034
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>30,094</u>	<u>253,641</u>	<u>71,524</u>	<u>12,515</u>	<u>12,374</u>	<u>1,098,644</u>
Excess of revenues over (under) expenditures	<u>7,256</u>	<u>(35,693)</u>	<u>30,655</u>	<u>3,988</u>	<u>9,649</u>	<u>(619,002)</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	12	-	570,808
Transfers out	(500)	(45,000)	(30,655)	(4,000)	-	-
Total other financing sources (uses)	<u>(500)</u>	<u>(45,000)</u>	<u>(30,655)</u>	<u>(3,988)</u>	<u>-</u>	<u>570,808</u>
Net Change in Fund Balance	6,756	(80,693)	-	-	9,649	(48,194)
Fund Balance, beginning of year	8,299	113,884	-	-	-	160,780
Fund Balance, end of year	<u>\$ 15,055</u>	<u>\$ 33,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,649</u>	<u>\$ 112,586</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Medical Alert	Air Pollution	Poll Access	Impaired Driving Enforcement	Parenting Wisely
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	5,139	27,163	17,622	2,422	(2,459)
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	8,871	-	-	-	-
Total Revenues	<u>14,010</u>	<u>27,163</u>	<u>17,622</u>	<u>2,422</u>	<u>(2,459)</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	12,622	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	2,172	-
Supplies/services/materials, etc.	-	-	-	3	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	14,013	-	-	-	-
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	-	35,851	-	-	-
Supplies/services/materials, etc.	-	4,894	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>14,013</u>	<u>40,745</u>	<u>12,622</u>	<u>2,175</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(3)</u>	<u>(13,582)</u>	<u>5,000</u>	<u>247</u>	<u>(2,459)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	13,582	-	-	2,459
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>13,582</u>	<u>-</u>	<u>-</u>	<u>2,459</u>
Net Change in Fund Balance	<u>(3)</u>	<u>-</u>	<u>5,000</u>	<u>247</u>	<u>-</u>
Fund Balance, beginning of year	4	-	-	-	-
Fund Balance, end of year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 247</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, 2006

	Youth Drug Court	County Attorney Grants	Juevenile Holdover	Electronic Monitoring	Local Law Enforcement Block Grant
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	15,000	5,972	-	(5,247)	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	581
Miscellaneous	-	-	-	-	-
Total Revenues	<u>15,000</u>	<u>5,972</u>	<u>-</u>	<u>(5,247)</u>	<u>581</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	7,793	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	15,000	-	-	-	-
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>15,000</u>	<u>7,793</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1,821)</u>	<u>-</u>	<u>(5,247)</u>	<u>581</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	5,247	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,247</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(1,821)</u>	<u>-</u>	<u>-</u>	<u>581</u>
Fund Balance, beginning of year	-	-	1	-	17,221
Fund Balance, end of year	<u>\$ -</u>	<u>\$ (1,821)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 17,802</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	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	217,434	-	20,204	5,109	-
Charges for services	-	-	1,400	-	-
Fines and forfeitures	-	27,683	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>217,434</u>	<u>27,683</u>	<u>21,604</u>	<u>5,109</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	7,261	-	-
Supplies/services/materials, etc.	-	-	19,434	-	-
Public Safety:					
Personal services	-	-	-	4,988	7,988
Supplies/services/materials, etc.	214,686	18,442	-	121	1,355
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>214,686</u>	<u>18,442</u>	<u>26,695</u>	<u>5,109</u>	<u>9,343</u>
Excess of revenues over (under) expenditures	<u>2,748</u>	<u>9,241</u>	<u>(5,091)</u>	<u>-</u>	<u>(9,343)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	960
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>960</u>
Net Change in Fund Balance	<u>2,748</u>	<u>9,241</u>	<u>(5,091)</u>	<u>-</u>	<u>(8,383)</u>
Fund Balance, beginning of year	23,314	6,442	12,933	-	8,383
Fund Balance, end of year	<u>\$ 26,062</u>	<u>\$ 15,683</u>	<u>\$ 7,842</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, 2006

	Alliance for Youth	Law Enforcement Block Grant	Strengthening Accountability	Commodities	Rocky Mountain HIDTA
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	148,115	-	26,413	31,033	139,076
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	1	-	-	-
Miscellaneous	-	-	-	-	9,920
Total Revenues	<u>148,115</u>	<u>1</u>	<u>26,413</u>	<u>31,033</u>	<u>148,996</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	45,489
Supplies/services/materials, etc.	148,115	-	26,413	-	74,866
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	13,303	-
Supplies/services/materials, etc.	-	-	-	15,026	-
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	-	-	-	-	4,382
Interest	-	-	-	-	1,003
Total Expenditures	<u>148,115</u>	<u>-</u>	<u>26,413</u>	<u>28,329</u>	<u>125,740</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>-</u>	<u>2,704</u>	<u>23,256</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>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>1</u>	<u>-</u>	<u>2,704</u>	<u>23,256</u>
Fund Balance, beginning of year	-	-	-	4,012	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 6,716</u>	<u>\$ 23,256</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	<u>LLEBG #6</u>	<u>Homeland Security</u>	<u>CDBG Ag Park</u>	<u>CDBG Tech Assist Grant</u>	<u>Sponsored CTEP Grants</u>
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	507,830	434,602	732	111,888
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	160	1	-	-	-
Miscellaneous	-	-	-	-	13,562
Total Revenues	<u>160</u>	<u>507,831</u>	<u>434,602</u>	<u>732</u>	<u>125,450</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	129,116
Public Safety:					
Personal services	23,378	-	-	-	-
Supplies/services/materials, etc.	-	507,789	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	437,571	-	-
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.	-	-	6,000	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Miscellaneous	-	-	-	-	-
Capital Expenditures					
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>23,378</u>	<u>507,789</u>	<u>443,571</u>	<u>-</u>	<u>129,116</u>
Excess of revenues over (under) expenditures	<u>(23,218)</u>	<u>42</u>	<u>(8,969)</u>	<u>732</u>	<u>(3,666)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	411	-	8,969	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>411</u>	<u>-</u>	<u>8,969</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(22,807)</u>	<u>42</u>	<u>-</u>	<u>732</u>	<u>(3,666)</u>
Fund Balance, beginning of year	22,978	-	-	-	3,781
Fund Balance, end of year	<u>\$ 171</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 732</u>	<u>\$ 115</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Fetal Alcohol Spectrum	Safe Kids Safe Communities	Subdivision Review	Bioterrorism Grant	Weed & Seed
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	16,442	-	-
Intergovernmental	17,803	30,243	-	129,006	1,668
Charges for services	-	1,295	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	15,635	-	-	-
Total Revenues	<u>17,803</u>	<u>47,173</u>	<u>16,442</u>	<u>129,006</u>	<u>1,668</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	8,303	25,696	11,987	76,035	1,668
Supplies/services/materials, etc.	2,555	19,280	410	30,712	-
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>10,858</u>	<u>44,976</u>	<u>12,397</u>	<u>106,747</u>	<u>1,668</u>
Excess of revenues over (under) expenditures	<u>6,945</u>	<u>2,197</u>	<u>4,045</u>	<u>22,259</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	500	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	6,945	2,697	4,045	22,259	-
Fund Balance, beginning of year	-	12,171	7,331	134,292	-
Fund Balance, end of year	<u>\$ 6,945</u>	<u>\$ 14,868</u>	<u>\$ 11,376</u>	<u>\$ 156,551</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, 2006

	Drug Free Community Grant	Cancer	Tobacco	Water Assessment	Public Water Supply System
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	10,932	63,025	80,000	4,624	2,730
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>10,932</u>	<u>63,025</u>	<u>80,000</u>	<u>4,624</u>	<u>2,730</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	7,241	61,122	44,907	-	2,600
Supplies/services/materials, etc.	3,691	7,289	19,392	4,624	130
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>10,932</u>	<u>68,411</u>	<u>64,299</u>	<u>4,624</u>	<u>2,730</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(5,386)</u>	<u>15,701</u>	<u>-</u>	<u>-</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>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(5,386)</u>	<u>15,701</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	-	42,316	21,557	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 36,930</u>	<u>\$ 37,258</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, 2006

	Women Infants & Children	Abstinence Contract	Maternal & Child Health	HIV Consortium	Fetal Alcohol Syndrome
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	292,034	1,160	171,021	22,745	21,365
Charges for services	-	-	20,660	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>292,034</u>	<u>1,160</u>	<u>191,681</u>	<u>22,745</u>	<u>21,365</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	255,305	259	231,296	16,022	17,321
Supplies/services/materials, etc.	36,729	901	31,532	6,723	4,048
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>292,034</u>	<u>1,160</u>	<u>262,828</u>	<u>22,745</u>	<u>21,369</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(71,147)</u>	<u>-</u>	<u>(4)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	71,147	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>71,147</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Fund Balance, beginning of year	-	-	-	7,146	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,146</u>	<u>\$ (4)</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	22,186	6,309	32,893	189,091	118,825
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	695	-	-	16,467	-
Total Revenues	<u>22,881</u>	<u>6,309</u>	<u>32,893</u>	<u>205,558</u>	<u>118,825</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	22,287	6,235	25,723	-	-
Supplies/services/materials, etc.	594	74	7,170	-	-
Social and Economic Services:					
Personal services	-	-	-	210,761	37,525
Supplies/services/materials, etc.	-	-	-	36,407	88,422
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	-	-	-	11,900	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>22,881</u>	<u>6,309</u>	<u>32,893</u>	<u>259,068</u>	<u>125,947</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,510)</u>	<u>(7,122)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	62,630	7,100
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,630</u>	<u>7,100</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,120</u>	<u>(22)</u>
Fund Balance, beginning of year	-	-	855	1,710	321
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 10,830</u>	<u>\$ 299</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	Ryan White / Yellowstone	Congregate Meals	R.S.V.P.	Administrative Aging	Foster Grandparents
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	296,329	99,130	47,402	210,063
Charges for services	14,814	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	165,863	41,591	-	44,321
Total Revenues	<u>14,814</u>	<u>462,192</u>	<u>140,721</u>	<u>47,402</u>	<u>254,384</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	13,335	-	-	-	-
Supplies/services/materials, etc.	1,478	-	-	-	-
Social and Economic Services:					
Personal services	-	302,570	94,443	50,626	66,071
Supplies/services/materials, etc.	-	220,556	59,274	23,292	193,492
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	-	-	15,000	-	20,999
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>14,813</u>	<u>523,126</u>	<u>168,717</u>	<u>73,918</u>	<u>280,562</u>
Excess of revenues over (under) expenditures	<u>1</u>	<u>(60,934)</u>	<u>(27,996)</u>	<u>(26,516)</u>	<u>(26,178)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	76,200	11,000	30,000	16,180
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>76,200</u>	<u>11,000</u>	<u>30,000</u>	<u>16,180</u>
Net Change in Fund Balance	<u>1</u>	<u>15,266</u>	<u>(16,996)</u>	<u>3,484</u>	<u>(9,998)</u>
Fund Balance, beginning of year	448	550	17,511	196	10,157
Fund Balance, end of year	<u>\$ 449</u>	<u>\$ 15,816</u>	<u>\$ 515</u>	<u>\$ 3,680</u>	<u>\$ 159</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	<u>Elder Abuse</u>	<u>Community Health Clinic</u>	<u>Totals</u>
REVENUES			
Taxes and special assessments	\$ -	\$ -	\$ 6,829,718
Licenses and permits	-	-	97,226
Intergovernmental	-	1,050,928	6,289,323
Charges for services	-	272,518	1,394,914
Fines and forfeitures	-	-	51,531
Investment income	-	-	75,375
Miscellaneous	-	94,070	631,155
Total Revenues	<u>-</u>	<u>1,417,516</u>	<u>15,369,242</u>
EXPENDITURES			
Current:			
General Government:			
Personal services	-	-	1,138,005
Supplies/services/materials, etc.	-	-	540,091
Public Safety:			
Personal services	-	-	1,128,901
Supplies/services/materials, etc.	-	-	1,334,459
Public Works:			
Personal services	-	-	1,954,058
Supplies/services/materials, etc.	-	-	1,648,725
Public Health:			
Personal services	-	1,315,253	2,955,956
Supplies/services/materials, etc.	-	394,978	1,376,022
Social and Economic Services:			
Personal services	-	-	1,086,743
Supplies/services/materials, etc.	-	-	831,676
Culture and Recreation:			
Personal services	-	-	36,334
Supplies/services/materials, etc.	-	-	412,356
Housing and Community Development:			
Personal services	-	-	129,801
Supplies/services/materials, etc.	-	-	41,198
Conservation of Natural Resources:			
Personal services	-	-	35,851
Supplies/services/materials, etc.	-	-	4,894
Miscellaneous	-	-	238,039
Capital Expenditures	-	-	260,780
Debt Service:			
Principal	-	-	139,971
Interest	-	-	31,885
Total Expenditures	<u>-</u>	<u>1,710,231</u>	<u>15,325,745</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(292,715)</u>	<u>43,497</u>
OTHER FINANCING SOURCES (USES)			
Sale of assets	-	-	9,341
Transfers in	-	-	1,719,624
Transfers out	-	-	(2,958,701)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,229,736)</u>
Net Change in Fund Balance	<u>-</u>	<u>(292,715)</u>	<u>(1,186,239)</u>
Fund Balance, beginning of year	1,339	343,197	5,839,114
Fund Balance, end of year	<u>\$ 1,339</u>	<u>\$ 50,482</u>	<u>\$ 4,652,875</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, 2006

	ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,204,851	\$ 1,204,851	\$ 1,065,187	\$ (139,664)
Licenses and permits	3,200	3,200	5,681	2,481
Intergovernmental	31,576	31,576	56,932	25,356
Charges for services	1,000	1,000	16,806	15,806
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	10,354	(4,646)
Miscellaneous	10,000	10,000	16,757	6,757
Total Revenues	<u>1,265,627</u>	<u>1,265,627</u>	<u>1,171,717</u>	<u>(93,910)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	1,171,477	1,171,477	1,082,943	88,534
Supplies/services/materials, etc.	763,099	763,099	494,472	268,627
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	72,850	377,150
Debt Service:				
Principal	134,263	134,263	134,080	183
Interest	30,803	30,803	30,802	1
Total Expenditures	<u>2,549,642</u>	<u>2,549,642</u>	<u>1,815,147</u>	<u>734,495</u>
Excess of revenues over (under) expenditures	<u>(1,284,015)</u>	<u>(1,284,015)</u>	<u>(643,430)</u>	<u>640,585</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)
Sale of assets	-	-	-	-
Transfers in	478,517	478,517	452,126	(26,391)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>928,517</u>	<u>928,517</u>	<u>452,126</u>	<u>(476,391)</u>
Net Change in Fund Balance	<u>\$ (355,498)</u>	<u>\$ (355,498)</u>	<u>(191,304)</u>	<u>\$ 164,194</u>
Fund Balance, beginning of year			506,873	
Fund Balance, end of year			<u>\$ 315,569</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, 2006

	POOR			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 6,872	\$ 6,872
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>6,872</u>	<u>6,872</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>-</u>	<u>-</u>	<u>6,872</u>	<u>6,872</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(291,005)	(291,005)	(291,005)	-
Total other financing sources (uses)	<u>(291,005)</u>	<u>(291,005)</u>	<u>(291,005)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (291,005)</u>	<u>\$ (291,005)</u>	<u>(284,133)</u>	<u>\$ 6,872</u>
Fund Balance, beginning of year			291,005	
Fund Balance, end of year			<u>\$ 6,872</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, 2006

	BRIDGE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 569,063	\$ 569,063	\$ 577,405	\$ 8,342
Licenses and permits	-	-	-	-
Intergovernmental	4,299	4,299	3,929	(370)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	16,949	16,949
Miscellaneous	-	-	-	-
Total Revenues	<u>573,362</u>	<u>573,362</u>	<u>598,283</u>	<u>24,921</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	541,750	541,750	554,700	(12,950)
Supplies/services/materials, etc.	391,581	391,581	273,476	118,105
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>933,331</u>	<u>933,331</u>	<u>828,176</u>	<u>105,155</u>
Excess of revenues over (under) expenditures	<u>(359,969)</u>	<u>(359,969)</u>	<u>(229,893)</u>	<u>130,076</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	81,337	81,337	79,025	(2,312)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>81,337</u>	<u>81,337</u>	<u>79,025</u>	<u>(2,312)</u>
Net Change in Fund Balance	<u>\$ (278,632)</u>	<u>\$ (278,632)</u>	<u>(150,868)</u>	<u>\$ 127,764</u>
Fund Balance, beginning of year			589,543	
Fund Balance, end of year			<u>\$ 438,675</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, 2006

	WEED CONTROL			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 304,145	\$ 304,145	\$ 315,220	\$ 11,075
Licenses and permits	-	-	-	-
Intergovernmental	1,400	1,400	2,092	692
Charges for services	121,000	121,000	136,190	15,190
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	5,721	1,721
Total Revenues	430,545	430,545	459,223	28,678
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	293,977	293,977	292,851	1,126
Supplies/services/materials, etc.	146,756	146,756	131,245	15,511
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	25,000	25,000	18,300	6,700
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	465,733	465,733	442,396	23,337
Excess of revenues over (under) expenditures	(35,188)	(35,188)	16,827	52,015
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	1,371	1,371
Transfers in	10,877	10,877	10,437	(440)
Transfers out	-	-	(12)	(12)
Total other financing sources (uses)	10,877	10,877	11,796	919
Net Change in Fund Balance	\$ (24,311)	\$ (24,311)	28,623	\$ 52,934
Fund Balance, beginning of year			178,733	
Fund Balance, end of year			\$ 207,356	

(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, 2006

	PREDATORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 3,800	\$ 3,800	\$ 3,829	\$ 29
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,800	3,800	3,829	29
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.	5,000	5,000	3,000	2,000
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				
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	5,000	5,000	3,000	2,000
Excess of revenues over (under) expenditures	(1,200)	(1,200)	829	2,029
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,200)	\$ (1,200)	829	\$ 2,029
Fund Balance, beginning of year			1,719	
Fund Balance, end of year			\$ 2,548	

(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, 2006

	STATE FAIR			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 224,802	\$ 224,802	\$ 223,045	\$ (1,757)
Licenses and permits	-	-	-	-
Intergovernmental	1,352	1,352	1,543	191
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	400	400	1,704	1,304
Miscellaneous	-	-	-	-
Total Revenues	226,554	226,554	226,292	(262)
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.	237	237	231	6
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	237	237	231	6
Excess of revenues over (under) expenditures	226,317	226,317	226,061	(256)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(228,000)	(228,000)	(228,006)	(6)
Total other financing sources (uses)	(228,000)	(228,000)	(228,006)	(6)
Net Change in Fund Balance	\$ (1,683.00)	\$ (1,683.00)	(1,945)	\$ (262.00)
Fund Balance, beginning of year			14,122	
Fund Balance, end of year			\$ 12,177	

(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, 2006

	DISTRICT COURT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 571,099	\$ 571,099	\$ 563,232	\$ (7,867)
Licenses and permits	-	-	-	-
Intergovernmental	605,237	605,237	755,545	150,308
Charges for services	-	-	41,261	41,261
Fines and forfeitures	-	-	5,111	5,111
Investment income	-	-	17,204	17,204
Miscellaneous	-	-	-	-
Total Revenues	<u>1,176,336</u>	<u>1,176,336</u>	<u>1,382,353</u>	<u>206,017</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	1,070,223	1,070,223	1,065,881	4,342
Supplies/services/materials, etc.	405,109	399,009	316,964	82,045
Public Safety:				
Personal services	73,024	73,024	53,558	19,466
Supplies/services/materials, etc.	1,135	1,135	1,044	91
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	-	6,100	6,100	-
Debt Service:				
Principal	1,371	1,371	1,509	(138)
Interest	220	220	80	140
Total Expenditures	<u>1,551,082</u>	<u>1,551,082</u>	<u>1,445,136</u>	<u>105,946</u>
Excess of revenues over (under) expenditures	<u>(374,746)</u>	<u>(374,746)</u>	<u>(62,783)</u>	<u>311,963</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	183,022	183,022	178,178	(4,844)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>183,022</u>	<u>183,022</u>	<u>178,178</u>	<u>(4,844)</u>
Net Change in Fund Balance	<u>\$ (191,724)</u>	<u>\$ (191,724)</u>	<u>115,395</u>	<u>\$ 307,119</u>
Fund Balance, beginning of year			<u>707,746</u>	
Fund Balance, end of year			<u>\$ 823,141</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, 2006

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 175,518	\$ 175,518	\$ 183,450	\$ 7,932
Licenses and permits	-	-	-	-
Intergovernmental	1,921	1,921	1,161	(760)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>177,439</u>	<u>177,439</u>	<u>184,611</u>	<u>7,172</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	400,000	400,000	238,039	161,961
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>400,000</u>	<u>400,000</u>	<u>238,039</u>	<u>161,961</u>
Excess of revenues over (under) expenditures	<u>(222,561)</u>	<u>(222,561)</u>	<u>(53,428)</u>	<u>169,133</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(120,000)	(120,000)
Total other financing sources (uses)	-	-	(120,000)	(120,000)
Net Change in Fund Balance	<u>\$ (222,561)</u>	<u>\$ (222,561)</u>	<u>(173,428)</u>	<u>\$ 49,133</u>
Fund Balance, beginning of year			355,060	
Fund Balance, end of year			<u>\$ 181,632</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, 2006

	MOSQUITO CONTROL			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 502,651	\$ 502,651	\$ 497,635	\$ (5,016)
Licenses and permits	-	-	-	-
Intergovernmental	3,002	3,002	3,444	442
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,000	1,000	2,496	1,496
Total Revenues	<u>506,653</u>	<u>506,653</u>	<u>503,575</u>	<u>(3,078)</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	328,410	328,410	344,426	(16,016)
Supplies/services/materials, etc.	188,640	188,640	163,171	25,469
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>517,050</u>	<u>517,050</u>	<u>507,597</u>	<u>9,453</u>
Excess of revenues over (under) expenditures	<u>(10,397)</u>	<u>(10,397)</u>	<u>(4,022)</u>	<u>6,375</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	13,755	13,755	12,874	(881)
Transfers out	(42,814)	(42,814)	(42,814)	-
Total other financing sources (uses)	<u>(29,059)</u>	<u>(29,059)</u>	<u>(29,940)</u>	<u>(881)</u>
Net Change in Fund Balance	<u>\$ (39,456)</u>	<u>\$ (39,456)</u>	<u>(33,962)</u>	<u>\$ 5,494</u>
Fund Balance, beginning of year			225,983	
Fund Balance, end of year			<u>\$ 192,021</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, 2006

	PARKS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	68	68
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>68</u>	<u>68</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.	7,419	7,419	7,418	1
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>7,419</u>	<u>7,419</u>	<u>7,418</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(7,419)</u>	<u>(7,419)</u>	<u>(7,350)</u>	<u>69</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,414)</u>	<u>\$ (2,414)</u>	<u>(2,345)</u>	<u>\$ 69</u>
Fund Balance, beginning of year			4,883	
Fund Balance, end of year			<u>\$ 2,538</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, 2006

	LIBRARY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 232,185	\$ 232,185	\$ 201,847	\$ (30,338)
Licenses and permits	-	-	-	-
Intergovernmental	1,165	1,165	1,165	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>233,350</u>	<u>233,350</u>	<u>203,012</u>	<u>(30,338)</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	45,339	45,339	36,334	9,005
Supplies/services/materials, etc.	181,272	181,272	181,228	44
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>226,611</u>	<u>226,611</u>	<u>217,562</u>	<u>9,049</u>
Excess of revenues over (under) expenditures	<u>6,739</u>	<u>6,739</u>	<u>(14,550)</u>	<u>(21,289)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	6,877	6,877	6,437	(440)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,877</u>	<u>6,877</u>	<u>6,437</u>	<u>(440)</u>
Net Change in Fund Balance	<u>\$ 13,616</u>	<u>\$ 13,616</u>	<u>(8,113)</u>	<u>\$ (21,729)</u>
Fund Balance, beginning of year			19,732	
Fund Balance, end of year			<u>\$ 11,619</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, 2006

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 95,003	\$ 95,003	\$ 93,638	\$ (1,365)
Licenses and permits	-	-	-	-
Intergovernmental	555	555	644	89
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>95,558</u>	<u>95,558</u>	<u>94,282</u>	<u>(1,276)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	44,168	44,168	45,277	(1,109)
Supplies/services/materials, etc.	125,709	125,709	39,080	86,629
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	-	-	7,524	(7,524)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>169,877</u>	<u>169,877</u>	<u>91,881</u>	<u>77,996</u>
Excess of revenues over (under) expenditures	<u>(74,319)</u>	<u>(74,319)</u>	<u>2,401</u>	<u>76,720</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	3,439	3,439	3,219	(220)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,439</u>	<u>3,439</u>	<u>3,219</u>	<u>(220)</u>
Net Change in Fund Balance	<u>\$ (70,880)</u>	<u>\$ (70,880)</u>	<u>5,620</u>	<u>\$ 76,500</u>
Fund Balance, beginning of year			126,436	
Fund Balance, end of year			<u>\$ 132,056</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, 2006

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 246,826	\$ 246,826	\$ 244,893	\$ (1,933)
Licenses and permits	-	-	-	-
Intergovernmental	1,484	1,484	1,694	210
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	500	500	1,873	1,373
Miscellaneous	-	-	-	-
Total Revenues	248,810	248,810	248,460	(350)
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.	258	258	253	5
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	258	258	253	5
Excess of revenues over (under) expenditures	248,552	248,552	248,207	(345)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(250,000)	(250,000)	(250,005)	(5)
Total other financing sources (uses)	(250,000)	(250,000)	(250,005)	(5)
Net Change in Fund Balance	\$ (1,448)	\$ (1,448)	(1,798)	\$ (350)
Fund Balance, beginning of year			15,581	
Fund Balance, end of year			<u>\$ 13,783</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, 2006

	PLANNING BOARD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 220,724	\$ 220,724	\$ 185,376	\$ (35,348)
Licenses and permits	8,000	8,000	2,550	(5,450)
Intergovernmental	418	418	418	-
Charges for services	6,400	8,430	11,650	3,220
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>235,542</u>	<u>237,572</u>	<u>199,994</u>	<u>(37,578)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	54,308	54,308	54,517	(209)
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	126,193	128,223	129,801	(1,578)
Supplies/services/materials, etc.	24,230	31,730	29,942	1,788
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	7,500	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>212,231</u>	<u>214,261</u>	<u>214,260</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>23,311</u>	<u>23,311</u>	<u>(14,266)</u>	<u>(37,577)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	15,316	15,316	14,656	(660)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>15,316</u>	<u>15,316</u>	<u>14,656</u>	<u>(660)</u>
Net Change in Fund Balance	<u>\$ 38,627</u>	<u>\$ 38,627</u>	<u>390</u>	<u>\$ (38,237)</u>
Fund Balance, beginning of year			31,709	
Fund Balance, end of year			<u>\$ 32,099</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, 2006

	HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 204,059	\$ 204,059	\$ 174,892	\$ (29,167)
Licenses and permits	73,500	73,500	72,553	(947)
Intergovernmental	256,447	256,447	258,518	2,071
Charges for services	204,400	204,400	208,781	4,381
Fines and forfeitures	-	-	-	-
Investment income	-	-	19,512	19,512
Miscellaneous	107,535	107,535	108,659	1,124
Total Revenues	845,941	845,941	842,915	(3,026)
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	664,065	664,065	466,763	197,302
Supplies/services/materials, etc.	357,965	357,965	300,644	57,321
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	1,022,030	1,022,030	767,407	254,623
Excess of revenues over (under) expenditures	(176,089)	(176,089)	75,508	251,597
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	7,970	7,970
Transfers in	41,265	41,265	38,622	(2,643)
Transfers out	(81,590)	(81,590)	(80,229)	1,361
Total other financing sources (uses)	(40,325)	(40,325)	(33,637)	6,688
Net Change in Fund Balance	\$ (216,414)	\$ (216,414)	41,871	\$ 258,285
Fund Balance, beginning of year			550,549	
Fund Balance, end of year			\$ 592,420	

(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, 2006

	MENTAL HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 28,956	\$ 28,956	\$ 32,266	\$ 3,310
Licenses and permits	-	-	-	-
Intergovernmental	402	402	167	(235)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>29,358</u>	<u>29,358</u>	<u>32,433</u>	<u>3,075</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.	79,490	79,490	79,480	10
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>79,490</u>	<u>79,490</u>	<u>79,480</u>	<u>10</u>
Excess of revenues over (under) expenditures	<u>(50,132)</u>	<u>(50,132)</u>	<u>(47,047)</u>	<u>3,085</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (50,132)</u>	<u>\$ (50,132)</u>	<u>(47,047)</u>	<u>\$ 3,085</u>
Fund Balance, beginning of year			54,496	
Fund Balance, end of year			<u>\$ 7,449</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, 2006

	SENIOR CITIZENS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 184,050	\$ 184,050	\$ 179,549	\$ (4,501)
Licenses and permits	-	-	-	-
Intergovernmental	846	846	1,280	434
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>184,896</u>	<u>184,896</u>	<u>180,829</u>	<u>(4,067)</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>184,896</u>	<u>184,896</u>	<u>180,829</u>	<u>(4,067)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(203,110)	(203,110)	(203,110)	-
Total other financing sources (uses)	<u>(203,110)</u>	<u>(203,110)</u>	<u>(203,110)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,214)</u>	<u>\$ (18,214)</u>	<u>(22,281)</u>	<u>\$ (4,067)</u>
Fund Balance, beginning of year			26,030	
Fund Balance, end of year			<u>\$ 3,749</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, 2006

	MEDICAID WAIVER			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	90,000	90,000	84,084	(5,916)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	18,000	18,000	17,491	(509)
Total Revenues	<u>108,000</u>	<u>108,000</u>	<u>101,575</u>	<u>(6,425)</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	84,775	75,775	73,106	2,669
Supplies/services/materials, etc.	24,280	27,780	23,765	4,015
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	13,500	13,109	391
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>117,055</u>	<u>117,055</u>	<u>109,980</u>	<u>7,075</u>
Excess of revenues over (under) expenditures	<u>(9,055)</u>	<u>(9,055)</u>	<u>(8,405)</u>	<u>650</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	8,597	8,597	8,046	(551)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,597</u>	<u>8,597</u>	<u>8,046</u>	<u>(551)</u>
Net Change in Fund Balance	<u>\$ (458)</u>	<u>\$ (458)</u>	<u>(359)</u>	<u>\$ 99</u>
Fund Balance, beginning of year			<u>458</u>	
Fund Balance, end of year			<u>\$ 99</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, 2006

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 266,761	\$ 266,761	\$ 261,825	\$ (4,936)
Licenses and permits	-	-	-	-
Intergovernmental	1,366	1,366	1,846	480
Charges for services	-	-	509	509
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	84	84
Total Revenues	<u>268,127</u>	<u>268,127</u>	<u>264,264</u>	<u>(3,863)</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	173,616	173,616	135,092	38,524
Supplies/services/materials, etc.	80,930	80,930	97,847	(16,917)
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	21,771	21,771	21,771	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>276,317</u>	<u>276,317</u>	<u>254,710</u>	<u>21,607</u>
Excess of revenues over (under) expenditures	<u>(8,190)</u>	<u>(8,190)</u>	<u>9,554</u>	<u>17,744</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	20,632	20,632	19,311	(1,321)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>20,632</u>	<u>20,632</u>	<u>19,311</u>	<u>(1,321)</u>
Net Change in Fund Balance	<u>\$ 12,442</u>	<u>\$ 12,442</u>	<u>28,865</u>	<u>\$ 16,423</u>
Fund Balance, beginning of year			78,619	
Fund Balance, end of year			<u>\$ 107,484</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, 2006

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 170,802	\$ 170,802	\$ 165,640	\$ (5,162)
Licenses and permits	-	-	-	-
Intergovernmental	700	700	1,193	493
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	11,306	1,306
Total Revenues	<u>181,502</u>	<u>181,502</u>	<u>178,139</u>	<u>(3,363)</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	155,961	105,961	103,246	2,715
Supplies/services/materials, etc.	23,230	68,230	59,582	8,648
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	-	5,000	5,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>179,191</u>	<u>179,191</u>	<u>167,828</u>	<u>11,363</u>
Excess of revenues over (under) expenditures	<u>2,311</u>	<u>2,311</u>	<u>10,311</u>	<u>8,000</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	8,597	8,597	8,046	(551)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,597</u>	<u>8,597</u>	<u>8,046</u>	<u>(551)</u>
Net Change in Fund Balance	<u>\$ 10,908</u>	<u>\$ 10,908</u>	<u>18,357</u>	<u>\$ 7,449</u>
Fund Balance, beginning of year			11,193	
Fund Balance, end of year			<u>\$ 29,550</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, 2006

	RURAL FIRE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 7,357	\$ 7,357	\$ 7,669	\$ 312
Licenses and permits	-	-	-	-
Intergovernmental	69	69	40	(29)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>7,426</u>	<u>7,426</u>	<u>7,709</u>	<u>283</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,000	25,000	4,814	20,186
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	25,000	25,000	-	25,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>4,814</u>	<u>45,186</u>
Excess of revenues over (under) expenditures	<u>(42,574)</u>	<u>(42,574)</u>	<u>2,895</u>	<u>45,469</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (42,574)</u>	<u>\$ (42,574)</u>	<u>2,895</u>	<u>\$ 45,469</u>
Fund Balance, beginning of year			43,140	
Fund Balance, end of year			<u>\$ 46,035</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, 2006

	MEDICAL SERVICES			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 133,942	\$ 133,942	\$ 132,590	\$ (1,352)
Licenses and permits	-	-	-	-
Intergovernmental	742	742	914	172
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	739	739
Total Revenues	<u>134,684</u>	<u>134,684</u>	<u>134,243</u>	<u>(441)</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.	134,000	134,000	129,909	4,091
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>134,000</u>	<u>134,000</u>	<u>129,909</u>	<u>4,091</u>
Excess of revenues over (under) expenditures	<u>684</u>	<u>684</u>	<u>4,334</u>	<u>3,650</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 684</u>	<u>\$ 684</u>	<u>4,334</u>	<u>\$ 3,650</u>
Fund Balance, beginning of year			43,401	
Fund Balance, end of year			<u>\$ 47,735</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, 2006

	MUSEUMS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 234,922	\$ 234,922	\$ 233,391	\$ (1,531)
Licenses and permits	-	-	-	-
Intergovernmental	1,387	1,387	1,590	203
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	236,309	236,309	234,981	(1,328)
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.	223,248	223,248	223,226	22
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	223,248	223,248	223,226	22
Excess of revenues over (under) expenditures	13,061	13,061	11,755	(1,306)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ 13,061	\$ 13,061	11,755	\$ (1,306)
Fund Balance, beginning of year			55,347	
Fund Balance, end of year			<u>\$ 67,102</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, 2006

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 230,100	\$ 230,100	\$ 234,506	\$ 4,406
Licenses and permits	-	-	-	-
Intergovernmental	1,879	1,879	1,551	(328)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>231,979</u>	<u>231,979</u>	<u>236,057</u>	<u>4,078</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	7,573	7,573	7,583	(10)
Supplies/services/materials, etc.	304	304	263	41
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>7,877</u>	<u>7,877</u>	<u>7,846</u>	<u>31</u>
Excess of revenues over (under) expenditures	<u>224,102</u>	<u>224,102</u>	<u>228,211</u>	<u>4,109</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(339,366)	(339,366)	(339,366)	-
Total other financing sources (uses)	<u>(339,366)</u>	<u>(339,366)</u>	<u>(339,366)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (115,264)</u>	<u>\$ (115,264)</u>	<u>(111,155)</u>	<u>\$ 4,109</u>
Fund Balance, beginning of year			140,586	
Fund Balance, end of year			<u>\$ 29,431</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, 2006

	GROUP INSURANCE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 118,979	\$ 118,979	\$ 139,149	\$ 20,170
Licenses and permits	-	-	-	-
Intergovernmental	2,510	2,510	724	(1,786)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	44,563	44,563
Total Revenues	121,489	121,489	184,436	62,947
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,291	1,291	474	817
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	1,291	1,291	474	817
Excess of revenues over (under) expenditures	120,198	120,198	183,962	63,764
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(295,680)	(295,680)	(295,680)	-
Total other financing sources (uses)	(295,680)	(295,680)	(295,680)	-
Net Change in Fund Balance	\$ (175,482)	\$ (175,482)	(111,718)	\$ 63,764
Fund Balance, beginning of year			274,403	
Fund Balance, end of year			\$ 162,685	

(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, 2006

	GROUP INSURANCE DIVIDEND			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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	1,733	1,733	-	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	1,733	1,733	-	1,733
Excess of revenues over (under) expenditures	(1,733)	(1,733)	-	1,733
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,733)	\$ (1,733)	-	\$ 1,733
Fund Balance, beginning of year			1,733	
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, 2006

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,091,089	\$ 1,091,089	\$ 1,078,164	\$ (12,925)
Licenses and permits	-	-	-	-
Intergovernmental	7,627	7,627	7,898	271
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,098,716</u>	<u>1,098,716</u>	<u>1,086,062</u>	<u>(12,654)</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>1,098,716</u>	<u>1,098,716</u>	<u>1,086,062</u>	<u>(12,654)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,098,671)	(1,098,671)	(1,028,319)	70,352
Total other financing sources (uses)	<u>(1,098,671)</u>	<u>(1,098,671)</u>	<u>(1,028,319)</u>	<u>70,352</u>
Net Change in Fund Balance	<u>\$ 45</u>	<u>\$ 45</u>	<u>57,743</u>	<u>\$ 57,698</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 57,743</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, 2006

	DRUG FORFEITURE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	15,500	15,500	18,737	3,237
Investment income	-	-	220	220
Miscellaneous	4,500	4,500	5,996	1,496
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>24,953</u>	<u>4,953</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	34,518	34,518	28,309	6,209
Supplies/services/materials, etc.	32,330	32,330	19,661	12,669
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	18,232	18,232	6,725	11,507
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>85,080</u>	<u>85,080</u>	<u>54,695</u>	<u>30,385</u>
Excess of revenues over (under) expenditures	<u>(65,080)</u>	<u>(65,080)</u>	<u>(29,742)</u>	<u>35,338</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (65,080)</u>	<u>\$ (65,080)</u>	<u>(29,742)</u>	<u>\$ 35,338</u>
Fund Balance, beginning of year			90,711	
Fund Balance, end of year			<u>\$ 60,969</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, 2006

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	2,592	2,592
Miscellaneous	-	-	-	-
Total Revenues	-	-	2,592	2,592
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	33,319	33,319	31,390	1,929
Supplies/services/materials, etc.	25,142	25,142	1,225	23,917
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	25,000	25,000	25,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	83,461	83,461	57,615	25,846
Excess of revenues over (under) expenditures	(83,461)	(83,461)	(55,023)	28,438
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (83,461)	\$ (83,461)	(55,023)	\$ 28,438
Fund Balance, beginning of year			83,731	
Fund Balance, end of year			\$ 28,708	

(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, 2006

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	2,593	2,593	4,156	1,563
Miscellaneous	-	-	-	-
Total Revenues	<u>2,593</u>	<u>2,593</u>	<u>4,156</u>	<u>1,563</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	-	-	-	-
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.	42,137	42,137	5,256	36,881
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>42,137</u>	<u>42,137</u>	<u>5,256</u>	<u>36,881</u>
Excess of revenues over (under) expenditures	<u>(39,544)</u>	<u>(39,544)</u>	<u>(1,100)</u>	<u>38,444</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (39,544)</u>	<u>\$ (39,544)</u>	<u>(1,100)</u>	<u>\$ 38,444</u>
Fund Balance, beginning of year			140,168	
Fund Balance, end of year			<u>\$ 139,068</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, 2006

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	78,000	78,000	156,204	78,204
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>78,000</u>	<u>78,000</u>	<u>156,204</u>	<u>78,204</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	53,256	53,256	49,487	3,769
Supplies/services/materials, etc.	133,737	133,737	48,844	84,893
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	10,000	10,000	-	10,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>196,993</u>	<u>196,993</u>	<u>98,331</u>	<u>98,662</u>
Excess of revenues over (under) expenditures	<u>(118,993)</u>	<u>(118,993)</u>	<u>57,873</u>	<u>176,866</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	6,877	6,877	6,437	(440)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,877</u>	<u>6,877</u>	<u>6,437</u>	<u>(440)</u>
Net Change in Fund Balance	<u>\$ (112,116)</u>	<u>\$ (112,116)</u>	<u>64,310</u>	<u>\$ 176,426</u>
Fund Balance, beginning of year			116,521	
Fund Balance, end of year			<u>\$ 180,831</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, 2006

	D.A.R.E			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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.	4,690	4,690	8	4,682
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	4,690	4,690	8	4,682
Excess of revenues over (under) expenditures	(4,690)	(4,690)	(8)	4,682
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (4,690)	\$ (4,690)	(8)	\$ 4,682
Fund Balance, beginning of year			4,690	
Fund Balance, end of year			<u>4,682</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, 2006

JAIL IMPROVEMENT AND EDUCATION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	17,509	2,509
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>17,509</u>	<u>2,509</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	27,000	27,000	10,237	16,763
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>27,000</u>	<u>27,000</u>	<u>10,237</u>	<u>16,763</u>
Excess of revenues over (under) expenditures	<u>(12,000)</u>	<u>(12,000)</u>	<u>7,272</u>	<u>19,272</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>7,272</u>	<u>\$ 19,272</u>
Fund Balance, beginning of year			19,735	
Fund Balance, end of year			<u>\$ 27,007</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, 2006

#6 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 403	\$ 403	\$ 404	\$ 1
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>403</u>	<u>403</u>	<u>404</u>	<u>1</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	432	200
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>432</u>	<u>200</u>
Excess of revenues over (under) expenditures	<u>(229)</u>	<u>(229)</u>	<u>(28)</u>	<u>201</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (229)</u>	<u>\$ (229)</u>	<u>(28)</u>	<u>\$ 201</u>
Fund Balance, beginning of year			240	
Fund Balance, end of year			<u>\$ 212</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, 2006

#13 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 282	\$ 282	\$ 340	\$ 58
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>282</u>	<u>282</u>	<u>340</u>	<u>58</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.	409	409	323	86
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>409</u>	<u>409</u>	<u>323</u>	<u>86</u>
Excess of revenues over (under) expenditures	<u>(127)</u>	<u>(127)</u>	<u>17</u>	<u>144</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (127)</u>	<u>\$ (127)</u>	<u>17</u>	<u>\$ 144</u>
Fund Balance, beginning of year			127	
Fund Balance, end of year			<u>\$ 144</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, 2006

#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	\$ 3,791	\$ (96)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,887</u>	<u>3,887</u>	<u>3,791</u>	<u>(96)</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	4,031	1,187
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>4,031</u>	<u>1,187</u>
Excess of revenues over (under) expenditures	<u>(1,331)</u>	<u>(1,331)</u>	<u>(240)</u>	<u>1,091</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,331)</u>	<u>\$ (1,331)</u>	<u>(240)</u>	<u>\$ 1,091</u>
Fund Balance, beginning of year			2,210	
Fund Balance, end of year			<u>\$ 1,970</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, 2006

#21 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 547	\$ 547	\$ 793	\$ 246
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>547</u>	<u>547</u>	<u>793</u>	<u>246</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	432	168
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>432</u>	<u>168</u>
Excess of revenues over (under) expenditures	<u>(53)</u>	<u>(53)</u>	<u>361</u>	<u>414</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (53)</u>	<u>\$ (53)</u>	<u>361</u>	<u>\$ 414</u>
Fund Balance, beginning of year			457	
Fund Balance, end of year			<u>\$ 818</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, 2006

#23 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 15,945	\$ 15,945	\$ 15,453	\$ (492)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,945</u>	<u>15,945</u>	<u>15,453</u>	<u>(492)</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.	18,000	18,000	14,082	3,918
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>18,000</u>	<u>18,000</u>	<u>14,082</u>	<u>3,918</u>
Excess of revenues over (under) expenditures	<u>(2,055)</u>	<u>(2,055)</u>	<u>1,371</u>	<u>3,426</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,055)</u>	<u>\$ (2,055)</u>	<u>1,371</u>	<u>\$ 3,426</u>
Fund Balance, beginning of year			9,390	
Fund Balance, end of year			<u>\$ 10,761</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, 2006

	GIBSON FLATS O & M			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 2,500	\$ 2,500	\$ 2,400	\$ (100)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,400</u>	<u>(100)</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.	36,486	36,486	13	36,473
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>36,486</u>	<u>36,486</u>	<u>13</u>	<u>36,473</u>
Excess of revenues over (under) expenditures	<u>(33,986)</u>	<u>(33,986)</u>	<u>2,387</u>	<u>36,373</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (33,986)</u>	<u>\$ (33,986)</u>	<u>2,387</u>	<u>\$ 36,373</u>
Fund Balance, beginning of year			33,986	
Fund Balance, end of year			<u>\$ 36,373</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, 2006

	PARK GARDEN O & M			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,100	\$ 1,100	\$ 1,443	\$ 343
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>1,443</u>	<u>343</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.	6,039	6,039	-	6,039
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>6,039</u>	<u>6,039</u>	<u>-</u>	<u>6,039</u>
Excess of revenues over (under) expenditures	<u>(4,939)</u>	<u>(4,939)</u>	<u>1,443</u>	<u>6,382</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4,939)</u>	<u>\$ (4,939)</u>	<u>1,443</u>	<u>\$ 6,382</u>
Fund Balance, beginning of year			4,939	
Fund Balance, end of year			<u>\$ 6,382</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, 2006

	GANNON / FLOOD ROAD O&M			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 496	\$ 496
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>496</u>	<u>496</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>-</u>	<u>-</u>	<u>496</u>	<u>496</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>496</u>	<u>\$ 496</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 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, 2006

	WHITETAIL LANE O&M			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 3,000	\$ 3,000	\$ 3,328	\$ 328
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,328</u>	<u>328</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.	3,000	3,000	2,000	1,000
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>3,000</u>	<u>3,000</u>	<u>2,000</u>	<u>1,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,328</u>	<u>1,328</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,328</u>	<u>\$ 1,328</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 1,328</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, 2006

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,489	99,489	97,411	(2,078)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>78,489</u>	<u>99,489</u>	<u>97,411</u>	<u>(2,078)</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	99,489	97,411	2,078
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>99,489</u>	<u>97,411</u>	<u>2,078</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	-	-	-	-
Sale of assets	-	-	-	-
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,000	27,000	37,350	10,350
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>37,350</u>	<u>10,350</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.	30,299	35,299	30,094	5,205
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	5,000	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>35,299</u>	<u>35,299</u>	<u>30,094</u>	<u>5,205</u>
Excess of revenues over (under) expenditures	<u>(8,299)</u>	<u>(8,299)</u>	<u>7,256</u>	<u>15,555</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(500)	(500)
Total other financing sources (uses)	-	-	(500)	(500)
Net Change in Fund Balance	<u>\$ (8,299)</u>	<u>\$ (8,299)</u>	<u>6,756</u>	<u>\$ 15,055</u>
Fund Balance, beginning of year			8,299	
Fund Balance, end of year			<u>\$ 15,055</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, 2006

	GASOLINE TAX			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	218,399	218,399	217,948	(451)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>218,399</u>	<u>218,399</u>	<u>217,948</u>	<u>(451)</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.	287,283	287,283	253,641	33,642
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>287,283</u>	<u>287,283</u>	<u>253,641</u>	<u>33,642</u>
Excess of revenues over (under) expenditures	<u>(68,884)</u>	<u>(68,884)</u>	<u>(35,693)</u>	<u>33,191</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
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>\$ (113,884)</u>	<u>\$ (113,884)</u>	<u>(80,693)</u>	<u>\$ 33,191</u>
Fund Balance, beginning of year			113,884	
Fund Balance, end of year			<u>\$ 33,191</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, 2006

	MOTOR VEHICLE DISPOSAL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	102,179	102,179	102,179	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>102,179</u>	<u>102,179</u>	<u>102,179</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	13,475	13,475	23,564	(10,089)
Supplies/services/materials, etc.	62,305	62,305	28,819	33,486
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	25,000	25,000	19,141	5,859
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>100,780</u>	<u>100,780</u>	<u>71,524</u>	<u>29,256</u>
Excess of revenues over (under) expenditures	<u>1,399</u>	<u>1,399</u>	<u>30,655</u>	<u>29,256</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,399)	(1,399)	(30,655)	(29,256)
Total other financing sources (uses)	<u>(1,399)</u>	<u>(1,399)</u>	<u>(30,655)</u>	<u>(29,256)</u>
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	WEED TRUST			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	16,517	16,517	16,503	(14)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,517</u>	<u>16,517</u>	<u>16,503</u>	<u>(14)</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.	6,517	6,517	8,188	(1,671)
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	6,000	6,000	4,327	1,673
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>12,517</u>	<u>12,517</u>	<u>12,515</u>	<u>2</u>
Excess of revenues over (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,988</u>	<u>(12)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	12	12
Transfers out	(4,000)	(4,000)	(4,000)	-
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(3,988)</u>	<u>12</u>
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	COUNTY LAND INFORMATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	19,000	19,000	22,023	3,023
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>22,023</u>	<u>3,023</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	17,000	17,000	12,374	4,626
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>17,000</u>	<u>17,000</u>	<u>12,374</u>	<u>4,626</u>
Excess of revenues over (under) expenditures	<u>2,000</u>	<u>2,000</u>	<u>9,649</u>	<u>7,649</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>9,649</u>	<u>\$ 7,649</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 9,649</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, 2006

	JUVENILE DETENTION CENTER			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	493,637	493,637	473,294	(20,343)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,600	10,600	6,348	(4,252)
Total Revenues	<u>504,237</u>	<u>504,237</u>	<u>479,642</u>	<u>(24,595)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	955,829	955,829	834,007	121,822
Supplies/services/materials, etc.	190,771	190,771	251,603	(60,832)
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	13,034	13,034	13,034	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,159,634</u>	<u>1,159,634</u>	<u>1,098,644</u>	<u>60,990</u>
Excess of revenues over (under) expenditures	<u>(655,397)</u>	<u>(655,397)</u>	<u>(619,002)</u>	<u>36,395</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	575,652	575,652	570,808	(4,844)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>575,652</u>	<u>575,652</u>	<u>570,808</u>	<u>(4,844)</u>
Net Change in Fund Balance	<u>\$ (79,745)</u>	<u>\$ (79,745)</u>	<u>(48,194)</u>	<u>\$ 31,551</u>
Fund Balance, beginning of year			160,780	
Fund Balance, end of year			<u>\$ 112,586</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, 2006

	MEDICAL ALERT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,600	6,600	5,139	(1,461)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,200	10,200	8,871	(1,329)
Total Revenues	<u>16,800</u>	<u>16,800</u>	<u>14,010</u>	<u>(2,790)</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.	16,804	16,804	14,013	2,791
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>16,804</u>	<u>16,804</u>	<u>14,013</u>	<u>2,791</u>
Excess of revenues over (under) expenditures	<u>(4)</u>	<u>(4)</u>	<u>(3)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4)</u>	<u>\$ (4)</u>	<u>(3)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			4	
Fund Balance, end of year			<u>\$ 1</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, 2006

	AIR POLLUTION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,163	27,163	27,163	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,163</u>	<u>27,163</u>	<u>27,163</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	35,348	35,348	35,851	(503)
Supplies/services/materials, etc.	5,397	5,397	4,894	503
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,745</u>	<u>40,745</u>	<u>40,745</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(13,582)</u>	<u>(13,582)</u>	<u>(13,582)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	13,582	13,582	13,582	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>13,582</u>	<u>13,582</u>	<u>13,582</u>	<u>-</u>
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	IMPAIRED DRIVING ENFORCEMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,626	2,626	2,422	(204)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,626</u>	<u>2,626</u>	<u>2,422</u>	<u>(204)</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	2,578	2,578	2,172	406
Supplies/services/materials, etc.	48	48	3	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>2,626</u>	<u>2,626</u>	<u>2,175</u>	<u>451</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>247</u>	<u>247</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>247</u>	<u>\$ 247</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 247</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, 2006

	POLLING PLACE ACCESS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	34,822	17,622	(17,200)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>34,822</u>	<u>17,622</u>	<u>(17,200)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	34,822	12,622	22,200
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>34,822</u>	<u>12,622</u>	<u>22,200</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>5,000</u>	<u>\$ 5,000</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 5,000</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, 2006

	PARENTING WISELY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(2,459)	(2,459)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	(2,459)	(2,459)
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	-	-	(2,459)	(2,459)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	2,459	2,459
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	2,459	2,459
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
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, 2006

	YOUTH DRUG COURT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	16,666	16,666	15,000	(1,666)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,666</u>	<u>16,666</u>	<u>15,000</u>	<u>(1,666)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	16,666	16,666	15,000	1,666
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>16,666</u>	<u>16,666</u>	<u>15,000</u>	<u>1,666</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	-	-	-	-
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>\$ -</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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	COUNTY ATTORNEY GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	51,657	5,972	(45,685)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	51,657	5,972	(45,685)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	49,449	7,793	41,656
Supplies/services/materials, etc.	-	2,208	-	2,208
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	-	51,657	7,793	43,864
Excess of revenues over (under) expenditures	-	-	(1,821)	(1,821)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	(1,821)	\$ (1,821.00)
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ (1,821)	

(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, 2006

	JUVENILE HOLDOVER			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			1	
Fund Balance, end of year			<u>1</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, 2006

	ELECTRONIC MONITORING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(5,247)	(5,247)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>(5,247)</u>	<u>(5,247)</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>-</u>	<u>-</u>	<u>(5,247)</u>	<u>(5,247)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	5,247	5,247
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,247</u>	<u>5,247</u>
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	HIDTA 2004			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	22,518	126,539	-	(126,539)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	22,518	126,539	-	(126,539)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	21,821	61,126	-	61,126
Supplies/services/materials, etc.	697	60,028	-	60,028
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	-	4,358	-	4,358
Interest	-	1,027	-	1,027
Total Expenditures	22,518	126,539	-	126,539
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	LOCAL LAW ENFORCEMENT BLOCK GRANT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	581	581
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>581</u>	<u>581</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	17,221	17,221	-	17,221
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>17,221</u>	<u>17,221</u>	<u>-</u>	<u>17,221</u>
Excess of revenues over (under) expenditures	<u>(17,221)</u>	<u>(17,221)</u>	<u>581</u>	<u>17,802</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (17,221)</u>	<u>\$ (17,221)</u>	<u>581</u>	<u>\$ 17,802</u>
Fund Balance, beginning of year			17,221	
Fund Balance, end of year			<u>\$ 17,802</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, 2006

	CRIME CONTROL - JUVENILE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	217,434	217,434	217,434	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>217,434</u>	<u>217,434</u>	<u>217,434</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	240,748	240,748	214,686	26,062
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>240,748</u>	<u>240,748</u>	<u>214,686</u>	<u>26,062</u>
Excess of revenues over (under) expenditures	<u>(23,314)</u>	<u>(23,314)</u>	<u>2,748</u>	<u>26,062</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (23,314)</u>	<u>\$ (23,314)</u>	<u>2,748</u>	<u>\$ 26,062</u>
Fund Balance, beginning of year			23,314	
Fund Balance, end of year			<u>\$ 26,062</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, 2006

VICTIM WITNESS PROGRAM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	12,000	12,000	27,683	15,683
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>27,683</u>	<u>15,683</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	18,442	18,442	18,442	-
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>18,442</u>	<u>18,442</u>	<u>18,442</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(6,442)</u>	<u>(6,442)</u>	<u>9,241</u>	<u>15,683</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,442)</u>	<u>\$ (6,442)</u>	<u>9,241</u>	<u>\$ 15,683</u>
Fund Balance, beginning of year			6,442	
Fund Balance, end of year			<u>\$ 15,683</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, 2006

	CRIME CONTROL - PUBLIC DEFENDER			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,723	25,723	20,204	(5,519)
Charges for services	-	-	1,400	1,400
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>25,723</u>	<u>25,723</u>	<u>21,604</u>	<u>(4,119)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	20,053	20,053	7,261	12,792
Supplies/services/materials, etc.	18,602	18,602	19,434	(832)
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>38,655</u>	<u>38,655</u>	<u>26,695</u>	<u>11,960</u>
Excess of revenues over (under) expenditures	<u>(12,932)</u>	<u>(12,932)</u>	<u>(5,091)</u>	<u>7,841</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,932)</u>	<u>\$ (12,932)</u>	<u>(5,091)</u>	<u>\$ 7,841</u>
Fund Balance, beginning of year			12,933	
Fund Balance, end of year			<u>\$ 7,842</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, 2006

SHERIFF TRAFFIC SAFETY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,250	5,109	(5,141)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	10,250	5,109	(5,141)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	8,000	4,988	3,012
Supplies/services/materials, etc.	-	2,250	121	2,129
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	-	10,250	5,109	5,141
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
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, 2006

BOAT SAFETY ENFORCEMENT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	960	960	-	(960)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>960</u>	<u>960</u>	<u>-</u>	<u>(960)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	6,370	6,370	7,988	(1,618)
Supplies/services/materials, etc.	2,973	2,973	1,355	1,618
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>9,343</u>	<u>9,343</u>	<u>9,343</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(8,383)</u>	<u>(8,383)</u>	<u>(9,343)</u>	<u>(960)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	960	960
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>960</u>	<u>960</u>
Net Change in Fund Balance	<u>\$ (8,383)</u>	<u>\$ (8,383)</u>	<u>(8,383)</u>	<u>\$ -</u>
Fund Balance, beginning of year			8,383	
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, 2006

	ALLIANCE FOR YOUTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	501,413	148,115	(353,298)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>501,413</u>	<u>148,115</u>	<u>(353,298)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	501,413	148,115	353,298
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>501,413</u>	<u>148,115</u>	<u>353,298</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	-	-	-	-
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>\$ -</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 SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2006

	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	-	-	1	1
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</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>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1</u>	<u>\$ 1</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 1</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, 2006

	STRENGTHENING ACCOUNTABILITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	26,413	26,413	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	26,413	26,413	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	26,413	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	-	26,413	26,413	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	COMMODITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,255	31,033	31,033	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10,255</u>	<u>31,033</u>	<u>31,033</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	911	17,302	13,303	3,999
Supplies/services/materials, etc.	13,356	17,743	15,026	2,717
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>14,267</u>	<u>35,045</u>	<u>28,329</u>	<u>6,716</u>
Excess of revenues over (under) expenditures	<u>(4,012)</u>	<u>(4,012)</u>	<u>2,704</u>	<u>6,716</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,012)</u>	<u>\$ (4,012)</u>	<u>2,704</u>	<u>\$ 6,716</u>
Fund Balance, beginning of year			4,012	
Fund Balance, end of year			<u>\$ 6,716</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, 2006

	ROCKY MOUNTAIN HIDTA			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,699	182,720	139,076	(43,644)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	9,920	9,920
Total Revenues	<u>78,699</u>	<u>182,720</u>	<u>148,996</u>	<u>(33,724)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	15,722	55,027	45,489	9,538
Supplies/services/materials, etc.	102,878	162,209	74,866	87,343
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	2,169	6,527	4,382	2,145
Interest	539	1,566	1,003	563
Total Expenditures	<u>121,308</u>	<u>225,329</u>	<u>125,740</u>	<u>99,589</u>
Excess of revenues over (under) expenditures	<u>(42,609)</u>	<u>(42,609)</u>	<u>23,256</u>	<u>65,865</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (42,609)</u>	<u>\$ (42,609)</u>	<u>23,256</u>	<u>\$ 65,865</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 23,256</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, 2006

	LLEBG #6			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	400	400	160	(240)
Miscellaneous	-	-	-	-
Total Revenues	400	400	160	(240)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	23,378	23,378	23,378	-
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	23,378	23,378	23,378	-
Excess of revenues over (under) expenditures	(22,978)	(22,978)	(23,218)	(240)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	411	411
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	411	411
Net Change in Fund Balance	\$ (22,978)	\$ (22,978)	(22,807)	\$ 171
Fund Balance, beginning of year			22,978	

(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, 2006

	HOMELAND SECURITY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	670,470	670,470	507,830	(162,640)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	1	1
Miscellaneous	-	-	-	-
Total Revenues	<u>670,470</u>	<u>670,470</u>	<u>507,831</u>	<u>(162,639)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	670,470	670,470	507,789	162,681
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>670,470</u>	<u>670,470</u>	<u>507,789</u>	<u>162,681</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>42</u>	<u>\$ 42</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 42</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, 2006

	CDBG PLANNING GRANT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	700,000	715,000	434,602	(280,398)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	700,000	715,000	434,602	(280,398)
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.	700,000	700,000	437,571	262,429
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.	-	15,000	6,000	9,000
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	700,000	715,000	443,571	271,429
Excess of revenues over (under) expenditures	-	-	(8,969)	(8,969)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	8,969	8,969
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	8,969	8,969
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
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, 2006

	CDBG TECH ASSIST GRANT			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	732	732
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>732</u>	<u>732</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>-</u>	<u>-</u>	<u>732</u>	<u>732</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>732</u>	<u>\$ 732</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 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, 2006

	SPONSERED CTEP GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	231,767	231,767	111,888	(119,879)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	8,816	8,816	13,562	4,746
Total Revenues	<u>240,583</u>	<u>240,583</u>	<u>125,450</u>	<u>(115,133)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	244,364	244,364	129,116	115,248
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>244,364</u>	<u>244,364</u>	<u>129,116</u>	<u>115,248</u>
Excess of revenues over (under) expenditures	<u>(3,781)</u>	<u>(3,781)</u>	<u>(3,666)</u>	<u>115</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (3,781)</u>	<u>\$ (3,781)</u>	<u>(3,666)</u>	<u>\$ 115</u>
Fund Balance, beginning of year			3,781	
Fund Balance, end of year			<u>\$ 115</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, 2006

	FETAL ALCOHOL SPECTRUM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	35,606	17,803	(17,803)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>35,606</u>	<u>17,803</u>	<u>(17,803)</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	-	23,860	8,303	15,557
Supplies/services/materials, etc.	-	11,746	2,555	9,191
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>35,606</u>	<u>10,858</u>	<u>24,748</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>6,945</u>	<u>6,945</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>6,945</u>	<u>\$ 6,945</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 6,945</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, 2006

	SAFE KIDS SAFE COMMUNITIES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,046	36,046	30,243	(5,803)
Charges for services	2,000	2,000	1,295	(705)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	15,000	16,000	15,635	(365)
Total Revenues	<u>23,046</u>	<u>54,046</u>	<u>47,173</u>	<u>(6,873)</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	16,769	40,819	25,696	15,123
Supplies/services/materials, etc.	18,448	25,398	19,280	6,118
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>35,217</u>	<u>66,217</u>	<u>44,976</u>	<u>21,241</u>
Excess of revenues over (under) expenditures	<u>(12,171)</u>	<u>(12,171)</u>	<u>2,197</u>	<u>14,368</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	500	500
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	500	500
Net Change in Fund Balance	<u>\$ (12,171)</u>	<u>\$ (12,171)</u>	<u>2,697</u>	<u>\$ 14,868</u>
Fund Balance, beginning of year			12,171	
Fund Balance, end of year			<u>\$ 14,868</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, 2006

	SUBDIVISION REVIEW			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	21,000	16,442	(4,558)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	21,000	16,442	(4,558)
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	-	19,890	11,987	7,903
Supplies/services/materials, etc.	7,331	1,110	410	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	7,331	21,000	12,397	8,603
Excess of revenues over (under) expenditures	(7,331)	-	4,045	4,045
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (7,331)	\$ -	4,045	\$ 4,045
Fund Balance, beginning of year			7,331	
Fund Balance, end of year			<u>\$ 11,376</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, 2006

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	28,304	157,885	129,006	(28,879)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>28,304</u>	<u>157,885</u>	<u>129,006</u>	<u>(28,879)</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	92,201	187,957	76,035	111,922
Supplies/services/materials, etc.	22,395	56,220	30,712	25,508
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	48,000	48,000	-	48,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>162,596</u>	<u>292,177</u>	<u>106,747</u>	<u>185,430</u>
Excess of revenues over (under) expenditures	<u>(134,292)</u>	<u>(134,292)</u>	<u>22,259</u>	<u>156,551</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (134,292)</u>	<u>\$ (134,292)</u>	<u>22,259</u>	<u>\$ 156,551</u>
Fund Balance, beginning of year			134,292	
Fund Balance, end of year			<u>\$ 156,551</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, 2006

	WEED & SEED			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,800	1,668	(3,132)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	4,800	1,668	(3,132)
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	-	4,800	1,668	3,132
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	-	4,800	1,668	3,132
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	DRUG FREE COMMUNITY GRANT			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,667	10,932	10,932	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,667</u>	<u>10,932</u>	<u>10,932</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	1,622	5,741	7,241	(1,500)
Supplies/services/materials, etc.	45	5,191	3,691	1,500
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>1,667</u>	<u>10,932</u>	<u>10,932</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	-	-	-	-
Sale of assets	-	-	-	-
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	CANCER			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	73,240	73,240	63,025	(10,215)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>73,240</u>	<u>73,240</u>	<u>63,025</u>	<u>(10,215)</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	106,356	106,356	61,122	45,234
Supplies/services/materials, etc.	9,200	9,200	7,289	1,911
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>115,556</u>	<u>115,556</u>	<u>68,411</u>	<u>47,145</u>
Excess of revenues over (under) expenditures	<u>(42,316)</u>	<u>(42,316)</u>	<u>(5,386)</u>	<u>36,930</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (42,316)</u>	<u>\$ (42,316)</u>	<u>(5,386)</u>	<u>\$ 36,930</u>
Fund Balance, beginning of year			42,316	
Fund Balance, end of year			<u>\$ 36,930</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, 2006

TOBACCO				
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	-	80,000	80,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>80,000</u>	<u>80,000</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	6,757	58,934	44,907	14,027
Supplies/services/materials, etc.	14,800	42,623	19,392	23,231
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>21,557</u>	<u>101,557</u>	<u>64,299</u>	<u>37,258</u>
Excess of revenues over (under) expenditures	<u>(21,557)</u>	<u>(21,557)</u>	<u>15,701</u>	<u>37,258</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (21,557)</u>	<u>\$ (21,557)</u>	<u>15,701</u>	<u>\$ 37,258</u>
Fund Balance, beginning of year			21,557	
Fund Balance, end of year			<u>\$ 37,258</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, 2006

	GROUND WATER ASSESSMENT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,624	4,624	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>4,624</u>	<u>4,624</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.	-	4,624	4,624	-
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>4,624</u>	<u>4,624</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	-	-	-	-
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>\$ -</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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

PUBLIC WATER SUPPLY SYSTEM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,500	2,730	(1,770)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	4,500	2,730	(1,770)
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	-	4,400	2,600	1,800
Supplies/services/materials, etc.	-	100	130	(30)
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	-	4,500	2,730	1,770
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
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, 2006

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	80,175	371,290	292,034	(79,256)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	80,175	371,290	292,034	(79,256)
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	66,456	326,409	255,305	71,104
Supplies/services/materials, etc.	13,719	44,881	36,729	8,152
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	80,175	371,290	292,034	79,256
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	ABSTINENCE CONTRACT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,161	1,161	1,160	(1)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,161</u>	<u>1,161</u>	<u>1,160</u>	<u>(1)</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	1,120	1,120	259	861
Supplies/services/materials, etc.	41	41	901	(860)
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>1,161</u>	<u>1,161</u>	<u>1,160</u>	<u>1</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	-	-	-	-
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>\$ -</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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	186,204	171,021	(15,183)
Charges for services	-	14,575	20,660	6,085
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>200,779</u>	<u>191,681</u>	<u>(9,098)</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	72,508	239,315	231,296	8,019
Supplies/services/materials, etc.	-	31,934	31,532	402
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>72,508</u>	<u>271,249</u>	<u>262,828</u>	<u>8,421</u>
Excess of revenues over (under) expenditures	<u>(72,508)</u>	<u>(70,470)</u>	<u>(71,147)</u>	<u>(677)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	72,508	74,546	71,147	(3,399)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>72,508</u>	<u>74,546</u>	<u>71,147</u>	<u>(3,399)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 4,076</u>	<u>-</u>	<u>\$ (4,076)</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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	HIV CONSORTIUM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	18,594	34,594	22,745	(11,849)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>18,594</u>	<u>34,594</u>	<u>22,745</u>	<u>(11,849)</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	13,809	27,009	16,022	10,987
Supplies/services/materials, etc.	11,932	14,732	6,723	8,009
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>25,741</u>	<u>41,741</u>	<u>22,745</u>	<u>18,996</u>
Excess of revenues over (under) expenditures	<u>(7,147)</u>	<u>(7,147)</u>	<u>-</u>	<u>7,147</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (7,147)</u>	<u>\$ (7,147)</u>	<u>-</u>	<u>\$ 7,147</u>
Fund Balance, beginning of year			7,146	
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, 2006

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	18,709	80,988	21,365	(59,623)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>18,709</u>	<u>80,988</u>	<u>21,365</u>	<u>(59,623)</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	15,259	69,811	17,321	52,490
Supplies/services/materials, etc.	3,450	11,177	4,048	7,129
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>18,709</u>	<u>80,988</u>	<u>21,369</u>	<u>59,619</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>(4)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4)</u>	<u>\$ (4)</u>
Fund Balance, beginning of year			-	
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, 2006

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	11,981	42,878	22,186	(20,692)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,500	1,500	695	(805)
Total Revenues	<u>13,481</u>	<u>44,378</u>	<u>22,881</u>	<u>(21,497)</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	12,821	36,978	22,287	14,691
Supplies/services/materials, etc.	660	7,400	594	6,806
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>13,481</u>	<u>44,378</u>	<u>22,881</u>	<u>21,497</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	-	-	-	-
Sale of assets	-	-	-	-
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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,952	7,952	6,309	(1,643)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,952</u>	<u>7,952</u>	<u>6,309</u>	<u>(1,643)</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	2,848	7,698	6,235	1,463
Supplies/services/materials, etc.	104	254	74	180
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>2,952</u>	<u>7,952</u>	<u>6,309</u>	<u>1,643</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	-	-	-	-
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>\$ -</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 SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2006

	AIDS / HIV TESTING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	19,651	46,994	32,893	(14,101)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,651</u>	<u>46,994</u>	<u>32,893</u>	<u>(14,101)</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	12,032	31,832	25,723	6,109
Supplies/services/materials, etc.	8,475	16,018	7,170	8,848
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>20,507</u>	<u>47,850</u>	<u>32,893</u>	<u>14,957</u>
Excess of revenues over (under) expenditures	<u>(856)</u>	<u>(856)</u>	<u>-</u>	<u>856</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (856)</u>	<u>\$ (856)</u>	<u>-</u>	<u>\$ 856</u>
Fund Balance, beginning of year			855	
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, 2006

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	184,624	188,633	189,091	458
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	11,000	11,000	16,467	5,467
Total Revenues	<u>195,624</u>	<u>199,633</u>	<u>205,558</u>	<u>5,925</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	220,819	212,638	210,761	1,877
Supplies/services/materials, etc.	39,145	39,435	36,407	3,028
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	-	11,900	11,900	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>259,964</u>	<u>263,973</u>	<u>259,068</u>	<u>4,905</u>
Excess of revenues over (under) expenditures	<u>(64,340)</u>	<u>(64,340)</u>	<u>(53,510)</u>	<u>10,830</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	62,630	62,630	62,630	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>62,630</u>	<u>62,630</u>	<u>62,630</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,710)</u>	<u>\$ (1,710)</u>	<u>9,120</u>	<u>\$ 10,830</u>
Fund Balance, beginning of year			1,710	
Fund Balance, end of year			<u>\$ 10,830</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, 2006

	CONTRACTED SERVICES AGING			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	119,732	118,825	118,825	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>119,732</u>	<u>118,825</u>	<u>118,825</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	37,709	37,850	37,525	325
Supplies/services/materials, etc.	89,413	88,365	88,422	(57)
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>127,122</u>	<u>126,215</u>	<u>125,947</u>	<u>268</u>
Excess of revenues over (under) expenditures	<u>(7,390)</u>	<u>(7,390)</u>	<u>(7,122)</u>	<u>268</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	7,100	7,100	7,100	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (290)</u>	<u>\$ (290)</u>	<u>(22)</u>	<u>\$ 268</u>
Fund Balance, beginning of year			321	
Fund Balance, end of year			<u>\$ 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, 2006

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	476	15,476	14,814	(662)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>476</u>	<u>15,476</u>	<u>14,814</u>	<u>(662)</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	524	14,205	13,335	870
Supplies/services/materials, etc.	400	2,119	1,478	641
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>924</u>	<u>16,324</u>	<u>14,813</u>	<u>1,511</u>
Excess of revenues over (under) expenditures	<u>(448)</u>	<u>(848)</u>	<u>1</u>	<u>849</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (448)</u>	<u>\$ (848)</u>	<u>1</u>	<u>\$ 849</u>
Fund Balance, beginning of year			448	
Fund Balance, end of year			<u>\$ 449</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, 2006

	CONGREGATE MEALS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	297,595	296,528	296,329	(199)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	150,000	150,000	165,863	15,863
Total Revenues	<u>447,595</u>	<u>446,528</u>	<u>462,192</u>	<u>15,664</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	308,301	303,194	302,570	624
Supplies/services/materials, etc.	205,967	220,007	220,556	(549)
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>524,268</u>	<u>523,201</u>	<u>523,126</u>	<u>75</u>
Excess of revenues over (under) expenditures	<u>(76,673)</u>	<u>(76,673)</u>	<u>(60,934)</u>	<u>15,739</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	76,200	76,200	76,200	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>76,200</u>	<u>76,200</u>	<u>76,200</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (473)</u>	<u>\$ (473)</u>	<u>15,266</u>	<u>\$ 15,739</u>
Fund Balance, beginning of year			550	
Fund Balance, end of year			<u>\$ 15,816</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, 2006

	RSVP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	99,130	99,130	99,130	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	41,195	41,195	41,591	396
Total Revenues	<u>140,325</u>	<u>140,325</u>	<u>140,721</u>	<u>396</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	106,436	95,936	94,443	1,493
Supplies/services/materials, etc.	62,302	57,802	59,274	(1,472)
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	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>168,738</u>	<u>168,738</u>	<u>168,717</u>	<u>21</u>
Excess of revenues over (under) expenditures	<u>(28,413)</u>	<u>(28,413)</u>	<u>(27,996)</u>	<u>417</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	11,000	11,000	11,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (17,413)</u>	<u>\$ (17,413)</u>	<u>(16,996)</u>	<u>\$ 417</u>
Fund Balance, beginning of year			<u>17,511</u>	
Fund Balance, end of year			<u>\$ 515</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, 2006

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	44,365	47,402	47,402	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>44,365</u>	<u>47,402</u>	<u>47,402</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	61,715	50,835	50,626	209
Supplies/services/materials, etc.	12,402	26,319	23,292	3,027
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>74,117</u>	<u>77,154</u>	<u>73,918</u>	<u>3,236</u>
Excess of revenues over (under) expenditures	<u>(29,752)</u>	<u>(29,752)</u>	<u>(26,516)</u>	<u>3,236</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 248</u>	<u>\$ 248</u>	<u>3,484</u>	<u>\$ 3,236</u>
Fund Balance, beginning of year			196	
Fund Balance, end of year			<u>\$ 3,680</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, 2006

FOSTER GRANDPARENTS PROGRAM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	210,063	210,063	210,063	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	45,638	45,638	44,321	(1,317)
Total Revenues	<u>255,701</u>	<u>255,701</u>	<u>254,384</u>	<u>(1,317)</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	76,169	66,169	66,071	98
Supplies/services/materials, etc.	193,716	193,716	193,492	224
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	22,000	20,999	1,001
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>281,885</u>	<u>281,885</u>	<u>280,562</u>	<u>1,323</u>
Excess of revenues over (under) expenditures	<u>(26,184)</u>	<u>(26,184)</u>	<u>(26,178)</u>	<u>6</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	16,180	16,180	16,180	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>16,180</u>	<u>16,180</u>	<u>16,180</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,004)</u>	<u>\$ (10,004)</u>	<u>(9,998)</u>	<u>\$ 6</u>
Fund Balance, beginning of year			10,157	
Fund Balance, end of year			<u>\$ 159</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, 2006

	ELDER ABUSE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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.	1,339	1,339	-	1,339
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>1,339</u>	<u>1,339</u>	<u>-</u>	<u>1,339</u>
Excess of revenues over (under) expenditures	<u>(1,339)</u>	<u>(1,339)</u>	<u>-</u>	<u>1,339</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,339)</u>	<u>\$ (1,339)</u>	<u>-</u>	<u>\$ 1,339</u>
Fund Balance, beginning of year			1,339	
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, 2006

	COMMUNITY HEALTH CLINIC			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,016,770	1,016,770	1,050,928	34,158
Charges for services	402,153	402,153	272,518	(129,635)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	100,373	100,373	94,070	(6,303)
Total Revenues	<u>1,519,296</u>	<u>1,519,296</u>	<u>1,417,516</u>	<u>(101,780)</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	1,368,417	1,368,417	1,315,253	53,164
Supplies/services/materials, etc.	405,900	405,900	394,978	10,922
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>1,774,317</u>	<u>1,774,317</u>	<u>1,710,231</u>	<u>64,086</u>
Excess of revenues over (under) expenditures	<u>(255,021)</u>	<u>(255,021)</u>	<u>(292,715)</u>	<u>(37,694)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	10,000	10,000	-	(10,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balance	<u>\$ (245,021)</u>	<u>\$ (245,021)</u>	<u>(292,715)</u>	<u>\$ (47,694)</u>
Fund Balance, beginning of year			343,197	
Fund Balance, end of year			<u>\$ 50,482</u>	

(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, 2006

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 7,049,348	\$ 7,049,348	\$ 6,829,718	\$ (219,630)
Licenses and permits	84,700	105,700	97,226	(8,474)
Intergovernmental	5,708,610	7,520,271	6,289,323	(1,230,948)
Charges for services	1,343,066	1,374,671	1,394,914	20,243
Fines and forfeitures	27,500	27,500	51,531	24,031
Investment income	18,893	18,893	75,375	56,482
Miscellaneous	549,357	550,357	631,155	80,798
Total Revenues	14,781,474	16,646,740	15,369,242	(1,277,498)
EXPENDITURES				
Current:				
General Government:				
Personal services	1,152,838	1,202,287	1,138,005	64,282
Supplies/services/materials, etc.	820,407	851,337	540,091	311,246
Public Safety:				
Personal services	1,279,678	1,366,288	1,128,901	237,387
Supplies/services/materials, etc.	1,484,651	2,133,389	1,334,459	798,930
Public Works:				
Personal services	2,020,679	2,020,679	1,954,058	66,621
Supplies/services/materials, etc.	2,431,927	2,431,927	1,648,725	783,202
Public Health:				
Personal services	2,784,552	3,570,604	2,955,956	614,648
Supplies/services/materials, etc.	1,390,831	1,590,599	1,376,022	214,577
Social and Economic Services:				
Personal services	1,226,412	1,139,276	1,086,743	52,533
Supplies/services/materials, etc.	762,884	838,470	831,676	6,794
Culture and Recreation:				
Personal services	45,339	45,339	36,334	9,005
Supplies/services/materials, etc.	412,434	412,434	412,356	78
Housing and Community Development:				
Personal services	126,193	128,223	129,801	(1,578)
Supplies/services/materials, etc.	66,367	88,867	41,198	47,669
Conservation of Natural Resources:				
Personal services	35,348	35,348	35,851	(503)
Supplies/services/materials, etc.	5,397	5,397	4,894	503
Miscellaneous	400,000	400,000	238,039	161,961
Capital Expenditures	709,537	740,537	260,780	479,757
Debt Service:				
Principal	137,803	146,519	139,971	6,548
Interest	31,562	33,616	31,885	1,731
Total Expenditures	17,324,839	19,181,136	15,325,745	3,855,391
Excess of revenues over (under) expenditures	(2,543,365)	(2,534,396)	43,497	2,577,893
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)
Sale of assets	-	-	9,341	9,341
Transfers in	1,758,965	1,761,003	1,719,624	(41,379)
Transfers out	(2,880,635)	(2,880,635)	(2,958,701)	(78,066)
Total other financing sources (uses)	(671,670)	(669,632)	(1,229,736)	(560,104)
Net Change in Fund Balance	\$ (3,215,035)	\$ (3,204,028)	(1,186,239)	\$ 2,017,789
Fund Balance, beginning of year			5,839,114	
Fund Balance, end of year			\$ 4,652,875	

(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.

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.

RID (Rural Special Improvement District) #42 - Gannon/Flood Road - Monitor repayment of the Intercap loan for the district.

RID (Rural Special Improvement District) #43 - Whitetail Lane - Monitor repayment of the Intercap loan for the district.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2006**

	<u>Fair Bond</u>	<u>RID Revolving</u>	<u>RID #31 Woodland Estates</u>	<u>RID #33 McIver Road</u>	<u>RID #34 Gore Hill</u>	<u>RID #35A Elk Drive</u>
ASSETS						
Cash and cash equivalents	\$ 129,554	\$ 81,258	\$ 17,680	\$ 50,967	\$ 43,358	\$ 2,142
Taxes and assessments receivable	<u>217,339</u>	<u>-</u>	<u>51,308</u>	<u>244,117</u>	<u>207,803</u>	<u>6,969</u>
Total assets	<u><u>\$ 346,893</u></u>	<u><u>\$ 81,258</u></u>	<u><u>\$ 68,988</u></u>	<u><u>\$ 295,084</u></u>	<u><u>\$ 251,161</u></u>	<u><u>\$ 9,111</u></u>
LIABILITIES						
Deferred revenue	\$ 217,339	\$ -	\$ 51,308	\$ 244,117	\$ 207,803	\$ 6,969
FUND BALANCES						
Reserved for debt service	<u>129,554</u>	<u>81,258</u>	<u>17,680</u>	<u>50,967</u>	<u>43,358</u>	<u>2,142</u>
Total liabilities and fund balances	<u><u>\$ 346,893</u></u>	<u><u>\$ 81,258</u></u>	<u><u>\$ 68,988</u></u>	<u><u>\$ 295,084</u></u>	<u><u>\$ 251,161</u></u>	<u><u>\$ 9,111</u></u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR DEBT SERVICE FUNDS
June 30, 2006

	<u>RID #36A</u> Fox Farm	<u>RID #38</u> Big Sky	<u>RID #39</u> Sun Prairie Road	<u>RID #40</u> Huckleberry Drive	<u>RID #41</u> Park Garden Estate	<u>RID #42</u> Gannon/Flood Road
ASSETS						
Cash and cash equivalents	\$ 45,715	\$ 15,543	\$ 42,251	\$ 10,212	\$ 11,547	\$ 27,666
Taxes and assessments receivable	<u>230,671</u>	<u>59,897</u>	<u>149,636</u>	<u>30,024</u>	<u>51,356</u>	<u>271,547</u>
Total assets	<u><u>\$ 276,386</u></u>	<u><u>\$ 75,440</u></u>	<u><u>\$ 191,887</u></u>	<u><u>\$ 40,236</u></u>	<u><u>\$ 62,903</u></u>	<u><u>\$ 299,213</u></u>
LIABILITIES						
Deferred revenue	\$ 230,671	\$ 59,897	\$ 149,636	\$ 30,024	\$ 51,356	\$ 271,547
FUND BALANCES						
Reserved for debt service	<u>45,715</u>	<u>15,543</u>	<u>42,251</u>	<u>10,212</u>	<u>11,547</u>	<u>27,666</u>
Total liabilities and fund balances	<u><u>\$ 276,386</u></u>	<u><u>\$ 75,440</u></u>	<u><u>\$ 191,887</u></u>	<u><u>\$ 40,236</u></u>	<u><u>\$ 62,903</u></u>	<u><u>\$ 299,213</u></u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2006

	RID #43 Whitetail Lane	Totals
ASSETS		
Cash and cash equivalents	\$ 5,048	\$ 482,941
Taxes and assessments receivable	49,303	1,569,970
Total assets	\$ 54,351	\$ 2,052,911
LIABILITIES		
Deferred revenue	\$ 49,303	\$ 1,569,970
FUND BALANCES		
Reserved for debt service	5,048	482,941
Total liabilities and fund balances	\$ 54,351	\$ 2,052,911

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2006

	Fair Bond	RID Revolving	RID #31 Woodland Estates	RID #33 Mciver Road	RID #34 Gore Hill	RID #35A Elk Drive
REVENUES						
Taxes and special assessments	\$ 624,825	\$ 1	\$ 16,931	\$ 44,889	\$ 40,549	\$ 391
Intergovernmental	4,374	-	-	-	-	-
Investment income	10,037	-	299	954	706	65
Total Revenues	<u>639,236</u>	<u>1</u>	<u>17,230</u>	<u>45,843</u>	<u>41,255</u>	<u>456</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	455,000	-	20,000	35,000	30,000	-
Interest	153,132	-	1,865	12,879	10,430	-
Total Expenditures	<u>608,132</u>	<u>-</u>	<u>21,865</u>	<u>47,879</u>	<u>40,430</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>31,104</u>	<u>1</u>	<u>(4,635)</u>	<u>(2,036)</u>	<u>825</u>	<u>456</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>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	31,104	1	(4,635)	(2,036)	825	456
Fund Balance, beginning of year	98,450	81,257	22,315	53,003	42,533	1,686
Fund Balance, end of year	<u>\$ 129,554</u>	<u>\$ 81,258</u>	<u>\$ 17,680</u>	<u>\$ 50,967</u>	<u>\$ 43,358</u>	<u>\$ 2,142</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2006

	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate
REVENUES					
Taxes and special assessments	\$ 45,765	\$ 12,604	\$ 23,674	\$ 8,657	\$ 9,363
Intergovernmental	-	-	-	-	-
Investment income	692	322	1,156	260	443
Total Revenues	<u>46,457</u>	<u>12,926</u>	<u>24,830</u>	<u>8,917</u>	<u>9,806</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	15,000	-	-	4,918
Interest	10,263	2,881	9,803	1,492	3,022
Total Expenditures	<u>45,263</u>	<u>17,881</u>	<u>9,803</u>	<u>1,492</u>	<u>7,940</u>
Excess of revenues over (under) expenditures	<u>1,194</u>	<u>(4,955)</u>	<u>15,027</u>	<u>7,425</u>	<u>1,866</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>	<u>-</u>
Net Change in Fund Balance	1,194	(4,955)	15,027	7,425	1,866
Fund Balance, beginning of year	44,521	20,498	27,224	2,787	9,681
Fund Balance, end of year	<u>\$ 45,715</u>	<u>\$ 15,543</u>	<u>\$ 42,251</u>	<u>\$ 10,212</u>	<u>\$ 11,547</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2006

	RID #42 Gannon/Flood Road	RID #43 Whitetail Lane	Totals
REVENUES			
Taxes and special assessments	\$ 30,751	\$ 5,609	\$ 864,009
Intergovernmental	-	-	4,374
Investment income	-	-	14,934
Total Revenues	<u>30,751</u>	<u>5,609</u>	<u>883,317</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	-	-	594,918
Interest	3,085	561	209,413
Total Expenditures	<u>3,085</u>	<u>561</u>	<u>804,331</u>
Excess of revenues over (under) expenditures	<u>27,666</u>	<u>5,048</u>	<u>78,986</u>
OTHER FINANCING SOURCES (USES)			
Sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	27,666	5,048	78,986
Fund Balance, beginning of year	-	-	403,955
Fund Balance, end of year	<u>\$ 27,666</u>	<u>\$ 5,048</u>	<u>\$ 482,941</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, 2006

	FAIR BOND			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 635,619	\$ 635,619	\$ 624,825	\$ (10,794)
Intergovernmental	6,560	6,560	4,374	(2,186)
Investment income	-	5,303	10,037	4,734
Total Revenues	<u>642,179</u>	<u>647,482</u>	<u>639,236</u>	<u>(8,246)</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	455,000	455,000	455,000	-
Interest	147,830	153,133	153,132	1
Total Expenditures	<u>602,830</u>	<u>608,133</u>	<u>608,132</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>39,349</u>	<u>39,349</u>	<u>31,104</u>	<u>(8,245)</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>\$ 39,349</u>	<u>\$ 39,349</u>	31,104	<u>\$ (8,245)</u>
Fund Balance, beginning of year			98,450	
Fund Balance, end of year			<u>\$ 129,554</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, 2006

	RID REVOLVING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1	\$ 1
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</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	83,309	83,309	-	83,309
Interest	-	-	-	-
Total Expenditures	<u>83,309</u>	<u>83,309</u>	<u>-</u>	<u>83,309</u>
Excess of revenues over (under) expenditures	<u>(83,309)</u>	<u>(83,309)</u>	<u>1</u>	<u>83,310</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	1,686	1,686	-	(1,686)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,686</u>	<u>1,686</u>	<u>-</u>	<u>(1,686)</u>
Net Change in Fund Balance	<u>\$ (81,623)</u>	<u>\$ (81,623)</u>	<u>1</u>	<u>\$ 81,624</u>
Fund Balance, beginning of year			81,257	
Fund Balance, end of year			<u>\$ 81,258</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, 2006

	RID #31 WOODLAND ESTATES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 15,630	\$ 15,630	\$ 16,931	\$ 1,301
Intergovernmental	-	-	-	-
Investment income	50	50	299	249
Total Revenues	<u>15,680</u>	<u>15,680</u>	<u>17,230</u>	<u>1,550</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	34,895	34,895	20,000	14,895
Interest	3,100	3,100	1,865	1,235
Total Expenditures	<u>37,995</u>	<u>37,995</u>	<u>21,865</u>	<u>16,130</u>
Excess of revenues over (under) expenditures	<u>(22,315)</u>	<u>(22,315)</u>	<u>(4,635)</u>	<u>17,680</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (22,315)</u>	<u>\$ (22,315)</u>	<u>(4,635)</u>	<u>\$ 17,680</u>
Fund Balance, beginning of year			22,315	
Fund Balance, end of year			<u>\$ 17,680</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, 2006

	RID #33 MCIVER ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 38,500	\$ 38,500	\$ 44,889	\$ 6,389
Intergovernmental	-	-	-	-
Investment income	200	200	954	754
Total Revenues	<u>38,700</u>	<u>38,700</u>	<u>45,843</u>	<u>7,143</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.	-	-	-	-
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	81,543	81,543	35,000	46,543
Interest	10,160	10,160	12,879	(2,719)
Total Expenditures	<u>91,703</u>	<u>91,703</u>	<u>47,879</u>	<u>43,824</u>
Excess of revenues over (under) expenditures	<u>(53,003)</u>	<u>(53,003)</u>	<u>(2,036)</u>	<u>50,967</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (53,003)</u>	<u>\$ (53,003)</u>	<u>(2,036)</u>	<u>\$ 50,967</u>
Fund Balance, beginning of year			53,003	
Fund Balance, end of year			<u>\$ 50,967</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, 2006

	RID #34 GORE HILL			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 32,300	\$ 32,300	\$ 40,549	\$ 8,249
Intergovernmental	-	-	-	-
Investment income	100	100	706	606
Total Revenues	<u>32,400</u>	<u>32,400</u>	<u>41,255</u>	<u>8,855</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	-	-	-	-
Debt Service:				
Principal	67,733	67,733	30,000	37,733
Interest	7,200	7,200	10,430	(3,230)
Total Expenditures	<u>74,933</u>	<u>74,933</u>	<u>40,430</u>	<u>34,503</u>
Excess of revenues over (under) expenditures	<u>(42,533)</u>	<u>(42,533)</u>	<u>825</u>	<u>43,358</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (42,533)</u>	<u>\$ (42,533)</u>	<u>825</u>	<u>\$ 43,358</u>
Fund Balance, beginning of year			42,533	
Fund Balance, end of year			<u>\$ 43,358</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, 2006

RID #35A ELK DRIVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 391	\$ 391
Intergovernmental	-	-	-	-
Investment income	-	-	65	65
Total Revenues	-	-	456	456
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	-	-	456	456
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,686)	(1,686)	-	1,686
Total other financing sources (uses)	(1,686)	(1,686)	-	1,686
Net Change in Fund Balance	\$ (1,686)	\$ (1,686)	456	\$ 2,142
Fund Balance, beginning of year			1,686	
Fund Balance, end of year			\$ 2,142	

(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, 2006

	RID #36A FOX FARM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 26,400	\$ 26,400	\$ 45,765	\$ 19,365
Intergovernmental	-	-	-	-
Investment income	100	100	692	592
Total Revenues	<u>26,500</u>	<u>26,500</u>	<u>46,457</u>	<u>19,957</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	50,871	50,871	35,000	15,871
Interest	20,150	20,150	10,263	9,887
Total Expenditures	<u>71,021</u>	<u>71,021</u>	<u>45,263</u>	<u>25,758</u>
Excess of revenues over (under) expenditures	<u>(44,521)</u>	<u>(44,521)</u>	<u>1,194</u>	<u>45,715</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (44,521)</u>	<u>\$ (44,521)</u>	<u>1,194</u>	<u>\$ 45,715</u>
Fund Balance, beginning of year			44,521	
Fund Balance, end of year			<u>\$ 45,715</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, 2006

	RID #38 BIG SKY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 11,040	\$ 11,040	\$ 12,604	\$ 1,564
Intergovernmental	-	-	-	-
Investment income	50	50	322	272
Total Revenues	<u>11,090</u>	<u>11,090</u>	<u>12,926</u>	<u>1,836</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	26,342	26,342	15,000	11,342
Interest	5,246	5,246	2,881	2,365
Total Expenditures	<u>31,588</u>	<u>31,588</u>	<u>17,881</u>	<u>13,707</u>
Excess of revenues over (under) expenditures	<u>(20,498)</u>	<u>(20,498)</u>	<u>(4,955)</u>	<u>15,543</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (20,498)</u>	<u>\$ (20,498)</u>	<u>(4,955)</u>	<u>\$ 15,543</u>
Fund Balance, beginning of year			20,498	
Fund Balance, end of year			<u>\$ 15,543</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, 2006

	RID #39 SUN PRAIRIE ROAD			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 25,050	\$ 25,050	\$ 23,674	\$ (1,376)
Intergovernmental	-	-	-	-
Investment income	100	100	1,156	1,056
Total Revenues	<u>25,150</u>	<u>25,150</u>	<u>24,830</u>	<u>(320)</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	37,154	37,154	-	37,154
Interest	15,220	15,220	9,803	5,417
Total Expenditures	<u>52,374</u>	<u>52,374</u>	<u>9,803</u>	<u>42,571</u>
Excess of revenues over (under) expenditures	<u>(27,224)</u>	<u>(27,224)</u>	<u>15,027</u>	<u>42,251</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (27,224)</u>	<u>\$ (27,224)</u>	<u>15,027</u>	<u>\$ 42,251</u>
Fund Balance, beginning of year			27,224	
Fund Balance, end of year			<u>\$ 42,251</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, 2006

	RID #40 HUCKLEBERRY DRIVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 4,540	\$ 4,540	\$ 8,657	\$ 4,117
Intergovernmental	-	-	-	-
Investment income	50	50	260	210
Total Revenues	<u>4,590</u>	<u>4,590</u>	<u>8,917</u>	<u>4,327</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	5,000	-	5,000
Interest	2,377	2,377	1,492	885
Total Expenditures	<u>7,377</u>	<u>7,377</u>	<u>1,492</u>	<u>5,885</u>
Excess of revenues over (under) expenditures	<u>(2,787)</u>	<u>(2,787)</u>	<u>7,425</u>	<u>10,212</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,787)</u>	<u>\$ (2,787)</u>	<u>7,425</u>	<u>\$ 10,212</u>
Fund Balance, beginning of year			2,787	
Fund Balance, end of year			<u>\$ 10,212</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, 2006

	RID #41 PARK GARDEN ESTATE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 7,025	\$ 7,025	\$ 9,363	\$ 2,338
Intergovernmental	-	-	-	-
Investment income	50	50	443	393
Total Revenues	<u>7,075</u>	<u>7,075</u>	<u>9,806</u>	<u>2,731</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	12,756	12,756	4,918	7,838
Interest	4,000	4,000	3,022	978
Total Expenditures	<u>16,756</u>	<u>16,756</u>	<u>7,940</u>	<u>8,816</u>
Excess of revenues over (under) expenditures	<u>(9,681)</u>	<u>(9,681)</u>	<u>1,866</u>	<u>11,547</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (9,681)</u>	<u>\$ (9,681)</u>	<u>1,866</u>	<u>\$ 11,547</u>
Fund Balance, beginning of year			9,681	
Fund Balance, end of year			<u>\$ 11,547</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, 2006

	RID #42 GANNON / FLOOD ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 32,878	\$ 32,878	\$ 30,751	\$ (2,127)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>32,878</u>	<u>32,878</u>	<u>30,751</u>	<u>(2,127)</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	22,139	22,139	-	22,139
Interest	10,007	10,007	3,085	6,922
Total Expenditures	<u>32,146</u>	<u>32,146</u>	<u>3,085</u>	<u>29,061</u>
Excess of revenues over (under) expenditures	<u>732</u>	<u>732</u>	<u>27,666</u>	<u>26,934</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 732</u>	<u>\$ 732</u>	<u>27,666</u>	<u>\$ 26,934</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 27,666</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, 2006

	RID #43 WHITETAIL LANE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 5,980	\$ 5,980	\$ 5,609	\$ (371)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>5,980</u>	<u>5,980</u>	<u>5,609</u>	<u>(371)</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	4,118	4,118	-	4,118
Interest	1,862	1,862	561	1,301
Total Expenditures	<u>5,980</u>	<u>5,980</u>	<u>561</u>	<u>5,419</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>5,048</u>	<u>5,048</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>\$ -</u>	<u>\$ -</u>	<u>5,048</u>	<u>\$ 5,048</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 5,048</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, 2006

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 834,962	\$ 834,962	\$ 864,009	\$ 29,047
Intergovernmental	6,560	6,560	4,374	(2,186)
Investment income	700	6,003	14,934	8,931
Total Revenues	<u>842,222</u>	<u>847,525</u>	<u>883,317</u>	<u>35,792</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	880,860	880,860	594,918	285,942
Interest	227,152	232,455	209,413	23,042
Total Expenditures	<u>1,108,012</u>	<u>1,113,315</u>	<u>804,331</u>	<u>308,984</u>
Excess of revenues over (under) expenditures	<u>(265,790)</u>	<u>(265,790)</u>	<u>78,986</u>	<u>344,776</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,686	1,686	-	(1,686)
Transfers out	(1,686)	(1,686)	-	1,686
Net Change in Fund Balance	<u>\$ (265,790)</u>	<u>\$ (265,790)</u>	<u>78,986</u>	<u>\$ 344,776</u>
Fund Balance, beginning of year			403,955	
Fund Balance, end of year			<u>\$ 482,941</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 - 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.

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, 2006**

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve	Clinic Capital Reserve	Eden Bridge	Totals
ASSETS								
Cash and cash equivalents	\$ 1,525,586	\$ -	\$ 46,721	\$ 188,877	\$ 95,184	\$ 163,000	\$ -	\$ 2,019,368
Other receivables	-	10,409	-	-	-	-	4,617	15,026
Total assets	<u>\$ 1,525,586</u>	<u>\$ 10,409</u>	<u>\$ 46,721</u>	<u>\$ 188,877</u>	<u>\$ 95,184</u>	<u>\$ 163,000</u>	<u>\$ 4,617</u>	<u>\$ 2,034,394</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,617	\$ 4,617
FUND BALANCES								
Reserved	<u>1,525,586</u>	<u>10,409</u>	<u>46,721</u>	<u>188,877</u>	<u>95,184</u>	<u>163,000</u>	<u>-</u>	<u>2,029,777</u>
Total liabilities and fund balances	<u>\$ 1,525,586</u>	<u>\$ 10,409</u>	<u>\$ 46,721</u>	<u>\$ 188,877</u>	<u>\$ 95,184</u>	<u>\$ 163,000</u>	<u>\$ 4,617</u>	<u>\$ 2,034,394</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2006

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	15,157	3,707	1,170	5,170	3,110
Miscellaneous	52,779	-	-	-	-
Total Revenues	<u>67,936</u>	<u>3,707</u>	<u>1,170</u>	<u>5,170</u>	<u>3,110</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	10,914	-	-	-	-
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	327,150	-	2,289	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>338,064</u>	<u>-</u>	<u>2,289</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(270,128)</u>	<u>3,707</u>	<u>(1,119)</u>	<u>5,170</u>	<u>3,110</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from notes/loans/intercap	-	-	-	-	-
Sale of assets	-	-	-	-	-
Transfers in	1,167,329	101,485	35,500	30,655	-
Transfers out	-	(209,750)	-	-	-
Total other financing sources (uses)	<u>1,167,329</u>	<u>(108,265)</u>	<u>35,500</u>	<u>30,655</u>	<u>-</u>
Net Change in Fund Balance	897,201	(104,558)	34,381	35,825	3,110
Fund Balance, beginning of year	628,385	114,967	12,340	153,052	92,074
Fund Balance, end of year	<u>\$ 1,525,586</u>	<u>\$ 10,409</u>	<u>\$ 46,721</u>	<u>\$ 188,877</u>	<u>\$ 95,184</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2006

	Clinic Capital Reserve	CTEP	Public Safety Capital Reserve	Whitetail Lane RID Construction	Gannon/Flood RID Construction	Totals
REVENUES						
Intergovernmental	\$ -	\$ 187,776	\$ -	\$ -	\$ -	\$ 187,776
Investment income	5,345	-	-	-	-	33,659
Miscellaneous	-	-	-	-	-	52,779
Total Revenues	<u>5,345</u>	<u>187,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,214</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	10,914
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	-	53,627	-	-	-	383,066
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>53,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>393,980</u>
Excess of revenues over (under) expenditures	<u>5,345</u>	<u>134,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(119,766)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	48,990	269,342	318,332
Sale of assets	-	-	-	-	-	-
Transfers in	-	14,569	21,505	-	-	1,371,043
Transfers out	-	(148,718)	-	-	-	(358,468)
Total other financing sources (uses)	<u>-</u>	<u>(134,149)</u>	<u>21,505</u>	<u>48,990</u>	<u>269,342</u>	<u>1,330,907</u>
Net Change in Fund Balance	5,345	-	21,505	48,990	269,342	1,211,141
Fund Balance, beginning of year	157,655	-	(21,505)	(48,990)	(269,342)	818,636
Fund Balance, end of year	<u>\$ 163,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,029,777</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, 2006

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	3,000	3,000	15,157	12,157
Miscellaneous	-	-	52,779	52,779
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>67,936</u>	<u>64,936</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	10,914	(10,914)
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	710,538	710,538	327,150	383,388
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>710,538</u>	<u>710,538</u>	<u>338,064</u>	<u>372,474</u>
Excess of revenues over (under) expenditures	<u>(707,538)</u>	<u>(707,538)</u>	<u>(270,128)</u>	<u>437,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	79,153	79,153	1,167,329	1,088,176
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>79,153</u>	<u>79,153</u>	<u>1,167,329</u>	<u>1,088,176</u>
Net Change in Fund Balance	<u>\$ (628,385)</u>	<u>\$ (628,385)</u>	<u>897,201</u>	<u>\$ 1,525,586</u>
Fund Balance, beginning of year			628,385	
Fund Balance, end of year			<u>\$ 1,525,586</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, 2006

	FAIRGROUNDS CAPITAL IMPROVEMENT			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	3,707	3,707
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>3,707</u>	<u>3,707</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	174,974	174,974	-	174,974
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>174,974</u>	<u>174,974</u>	<u>-</u>	<u>174,974</u>
Excess of revenues over (under) expenditures	<u>(174,974)</u>	<u>(174,974)</u>	<u>3,707</u>	<u>178,681</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	60,007	94,807	101,485	6,678
Transfers out	-	(34,800)	(209,750)	(174,950)
Total other financing sources (uses)	<u>60,007</u>	<u>60,007</u>	<u>(108,265)</u>	<u>(168,272)</u>
Net Change in Fund Balance	<u>\$ (114,967)</u>	<u>\$ (114,967)</u>	<u>(104,558)</u>	<u>\$ 10,409</u>
Fund Balance, beginning of year			114,967	
Fund Balance, end of year			<u>\$ 10,409</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, 2006

	MOSQUITO CAPITAL RESERVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	500	500	1,170	670
Miscellaneous	-	-	-	-
Total Revenues	<u>500</u>	<u>500</u>	<u>1,170</u>	<u>670</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	48,000	48,000	2,289	45,711
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>48,000</u>	<u>48,000</u>	<u>2,289</u>	<u>45,711</u>
Excess of revenues over (under) expenditures	<u>(47,500)</u>	<u>(47,500)</u>	<u>(1,119)</u>	<u>46,381</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	35,500	35,500	35,500	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>35,500</u>	<u>35,500</u>	<u>35,500</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>34,381</u>	<u>\$ 46,381</u>
Fund Balance, beginning of year			12,340	
Fund Balance, end of year			<u>\$ 46,721</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, 2006

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	2,000	2,000	5,170	3,170
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>5,170</u>	<u>3,170</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	156,450	156,450	-	156,450
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>156,450</u>	<u>156,450</u>	<u>-</u>	<u>156,450</u>
Excess of revenues over (under) expenditures	<u>(154,450)</u>	<u>(154,450)</u>	<u>5,170</u>	<u>159,620</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,399	1,399	30,655	29,256
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,399</u>	<u>1,399</u>	<u>30,655</u>	<u>29,256</u>
Net Change in Fund Balance	<u>\$ (153,051)</u>	<u>\$ (153,051)</u>	<u>35,825</u>	<u>\$ 188,876</u>
Fund Balance, beginning of year			153,052	
Fund Balance, end of year			<u>\$ 188,877</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, 2006

HEALTH DEPARTMENT CAPITAL RESERVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	1,700	1,700	3,110	1,410
Miscellaneous	-	-	-	-
Total Revenues	<u>1,700</u>	<u>1,700</u>	<u>3,110</u>	<u>1,410</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	93,773	93,773	-	93,773
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>93,773</u>	<u>93,773</u>	<u>-</u>	<u>93,773</u>
Excess of revenues over (under) expenditures	<u>(92,073)</u>	<u>(92,073)</u>	<u>3,110</u>	<u>95,183</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (92,073)</u>	<u>\$ (92,073)</u>	<u>3,110</u>	<u>\$ 95,183</u>
Fund Balance, beginning of year			92,074	
Fund Balance, end of year			<u>\$ 95,184</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, 2006

	CLINIC CAPITAL RESERVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	2,800	2,800	5,345	2,545
Miscellaneous	-	-	-	-
Total Revenues	<u>2,800</u>	<u>2,800</u>	<u>5,345</u>	<u>2,545</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.	20,000	20,000	-	20,000
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	140,455	140,455	-	140,455
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>160,455</u>	<u>160,455</u>	<u>-</u>	<u>160,455</u>
Excess of revenues over (under) expenditures	<u>(157,655)</u>	<u>(157,655)</u>	<u>5,345</u>	<u>163,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(10,000)	(10,000)	-	10,000
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ (167,655)</u>	<u>\$ (167,655)</u>	<u>5,345</u>	<u>\$ 173,000</u>
Fund Balance, beginning of year			157,655	
Fund Balance, end of year			<u>\$ 163,000</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, 2006

	CTEP			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ 223,614	\$ 223,614	\$ 187,776	\$ (35,838)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	223,614	223,614	187,776	(35,838)
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	230,928	230,928	53,627	177,301
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	230,928	230,928	53,627	177,301
Excess of revenues over (under) expenditures	(7,314)	(7,314)	134,149	141,463
OTHER FINANCING SOURCES (USES)				
Transfers in	7,314	7,314	14,569	7,255
Transfers out	-	-	(148,718)	(148,718)
Total other financing sources (uses)	7,314	7,314	(134,149)	(141,463)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ -	

(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, 2006

	PUBLIC SAFETY CAPITAL RESERVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	21,505	21,505
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>21,505</u>	<u>21,505</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>21,505</u>	<u>\$ 21,505</u>
Fund Balance, beginning of year			(21,505)	
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, 2006

WHITETAIL LANE RID CONSTRUCTION				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
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	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	48,990	48,990	48,990	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>48,990</u>	<u>48,990</u>	<u>48,990</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 48,990</u>	<u>\$ 48,990</u>	<u>48,990</u>	<u>\$ -</u>
Fund Balance, beginning of year			(48,990)	
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, 2006

	FLOOD / GANNON RID CONSTRUCTION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
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	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	269,342	269,342	269,342	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>269,342</u>	<u>269,342</u>	<u>269,342</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 269,342</u>	<u>\$ 269,342</u>	<u>269,342</u>	<u>\$ -</u>
Fund Balance, beginning of year			(269,342)	
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, 2006

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 223,614	\$ 223,614	\$ 187,776	\$ (35,838)
Investment income	10,000	10,000	33,659	23,659
Miscellaneous	-	-	52,779	52,779
Total Revenues	<u>233,614</u>	<u>233,614</u>	<u>274,214</u>	<u>40,600</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	10,914	(10,914)
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	20,000	20,000	-	20,000
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	1,555,118	1,555,118	383,066	1,172,052
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,575,118</u>	<u>1,575,118</u>	<u>393,980</u>	<u>1,181,138</u>
Excess of revenues over (under) expenditures	<u>(1,341,504)</u>	<u>(1,341,504)</u>	<u>(119,766)</u>	<u>1,221,738</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	318,332	318,332	318,332	-
Transfers in	183,373	218,173	1,371,043	1,152,870
Transfers out	(10,000)	(44,800)	(358,468)	(313,668)
Total other financing sources (uses)	<u>491,705</u>	<u>491,705</u>	<u>1,330,907</u>	<u>839,202</u>
Net Change in Fund Balance	<u>\$ (849,799)</u>	<u>\$ (849,799)</u>	<u>1,211,141</u>	<u>\$ 2,060,940</u>
Fund Balance, beginning of year			818,636	
Fund Balance, end of year			<u>\$ 2,029,777</u>	

(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, 2006

	Intra- Governmental Gasoline	County Printer	Vehicle & Communi- cations	Self Insurance	Totals
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 13,667	\$ -	\$ (5,041)	\$ 3,229,606	\$ 3,238,232
Total current assets	<u>13,667</u>	<u>-</u>	<u>(5,041)</u>	<u>3,229,606</u>	<u>3,238,232</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	33,574	-	5,041	-	38,615
Capital Assets:					
Machinery & Equipment	28,985	70,686	59,525	-	159,196
Less accumultaed depreciation	<u>(15,860)</u>	<u>(48,376)</u>	<u>(34,735)</u>	<u>-</u>	<u>(98,971)</u>
Total capital assets (net accumulated deprec	<u>13,125</u>	<u>22,310</u>	<u>24,790</u>	<u>-</u>	<u>60,225</u>
Total noncurrent assets	<u>46,699</u>	<u>22,310</u>	<u>29,831</u>	<u>-</u>	<u>98,840</u>
Total assets	<u>60,366</u>	<u>22,310</u>	<u>24,790</u>	<u>3,229,606</u>	<u>3,337,072</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	8,849	2,750	5,832	357,973	375,404
Due to other funds	-	8,625	23,978	-	32,603
Total current liabilities	<u>8,849</u>	<u>11,375</u>	<u>29,810</u>	<u>357,973</u>	<u>408,007</u>
Long-term liabilites:					
Compensated absences payable	-	16,196	20,878	-	37,074
Total noncurrent liabilities	<u>-</u>	<u>16,196</u>	<u>20,878</u>	<u>-</u>	<u>37,074</u>
Total Liabilities	<u>8,849</u>	<u>27,571</u>	<u>50,688</u>	<u>357,973</u>	<u>445,081</u>
NET ASSETS					
Equipment replacement reserves	33,574	-	5,041	-	38,615
Unreserved	<u>17,943</u>	<u>(5,261)</u>	<u>(30,939)</u>	<u>2,871,633</u>	<u>2,853,376</u>
Total net assets	<u>\$ 51,517</u>	<u>\$ (5,261)</u>	<u>\$ (25,898)</u>	<u>\$ 2,871,633</u>	<u>\$ 2,891,991</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, 2006

	Intra- Governmental Gasoline	County Printer	Vehicle & Communi- cations	Self Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 46,597	\$ -	\$ 46,597
Internal services	373,963	38,715	14,270	2,730,935	3,157,883
Total operating revenues	<u>373,963</u>	<u>38,715</u>	<u>60,867</u>	<u>2,730,935</u>	<u>3,204,480</u>
OPERATING EXPENSES					
Personal services	-	49,427	102,958	-	152,385
Supplies and materials	401,322	6,383	22,159	-	429,864
Purchased services	273	504	3,803	-	4,580
Fixed charges	-	208	1,532	2,128,269	2,130,009
Depreciation	5,625	4,917	3,901	-	14,443
Total operating expenses	<u>407,220</u>	<u>61,439</u>	<u>134,353</u>	<u>2,128,269</u>	<u>2,731,281</u>
Operating income (loss)	<u>(33,257)</u>	<u>(22,724)</u>	<u>(73,486)</u>	<u>602,666</u>	<u>473,199</u>
NONOPERATING REVENUES					
Interest revenue	-	-	-	101,233	101,233
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,233</u>	<u>101,233</u>
Income (loss) before operating transfers	(33,257)	(22,724)	(73,486)	703,899	574,432
Operating transfers in	<u>-</u>	<u>3,219</u>	<u>56,437</u>	<u>-</u>	<u>59,656</u>
Increase (decrease) in net assets	(33,257)	(19,505)	(17,049)	703,899	634,088
Net Assets, beginning of year	<u>84,774</u>	<u>14,244</u>	<u>(8,849)</u>	<u>2,167,734</u>	<u>2,257,903</u>
Net Assets, end of year	<u>\$ 51,517</u>	<u>\$ (5,261)</u>	<u>\$ (25,898)</u>	<u>\$ 2,871,633</u>	<u>\$ 2,891,991</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2006

	Intra- Governmental Gasoline	County Printer	Vehicle & Commun- cations	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 373,963	\$ 47,339	\$ 77,479	\$ 2,930,935	\$ 3,429,716
Payments to suppliers	(399,010)	(6,694)	(26,181)	(2,225,262)	(2,657,147)
Payments to employees	-	(49,837)	(102,714)	-	(152,551)
Net cash provided (used) by operating activities	<u>(25,047)</u>	<u>(9,192)</u>	<u>(51,416)</u>	<u>705,673</u>	<u>620,018</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfer from other funds	-	3,219	56,437	-	59,656
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>3,219</u>	<u>56,437</u>	<u>-</u>	<u>59,656</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	(5,021)	-	(5,021)
Interest paid on capital debt	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(5,021)</u>	<u>-</u>	<u>(5,021)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	101,233	101,233
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,233</u>	<u>101,233</u>
Net increase (decrease) in cash and cash equivalents	(25,047)	(5,973)	-	806,906	775,886
Cash and cash equivalents, July 1, 2005	<u>72,288</u>	<u>5,973</u>	<u>-</u>	<u>2,422,700</u>	<u>2,500,961</u>
Cash and cash equivalents, June 30, 2006	<u>\$ 47,241</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,229,606</u>	<u>\$ 3,276,847</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ (33,257)	\$ (22,724)	\$ (73,486)	\$ 602,666	\$ 473,199
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	5,625	4,916	3,901	-	14,442
(Increase) decrease in receivables	-	-	-	7,439	7,439
Increase (decrease) in Short term payables	2,585	401	1,313	95,568	99,867
Increase (decrease) in Due to other funds	-	8,625	16,612	-	25,237
Increase (decrease) Compensated absences payable	-	(410)	244	-	(166)
Total adjustments	<u>8,210</u>	<u>13,532</u>	<u>22,070</u>	<u>103,007</u>	<u>146,819</u>
Net cash provided (used) by operating activities	<u>\$ (25,047)</u>	<u>\$ (9,192)</u>	<u>\$ (51,416)</u>	<u>\$ 705,673</u>	<u>\$ 620,018</u>
Noncash investing, capital, and financing activities:					
Contributions of capital assets from government		<u>\$ -</u>			<u>\$ -</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 TRUSTS
June 30, 2006

	<u>Sheriff Prisoner Fund</u>	<u>Inmate Welfare</u>	<u>Human Resources</u>	<u>Justice Court New Trust</u>	<u>Justice Court Old Trust</u>	<u>Clerk of Court Restitution</u>	<u>Emergency Aid</u>	<u>Clerk & Recorder Trust</u>	<u>Totals</u>
Assets:									
Cash and cash equivalents	\$ 25,281	\$ 1,677	\$ 1,186	\$ 26,179	\$ 1,359	\$ 34,397	\$ 100	\$ 57,773	\$ 147,952
Total assets	<u>\$ 25,281</u>	<u>\$ 1,677</u>	<u>\$ 1,186</u>	<u>\$ 26,179</u>	<u>\$ 1,359</u>	<u>\$ 34,397</u>	<u>\$ 100</u>	<u>\$ 57,773</u>	<u>\$ 147,952</u>
LIABILITIES AND FUND EQUITY									
Net Assets									
Held in Trust	\$ 25,281	\$ 1,677	\$ 1,186	\$ 26,179	\$ 1,359	\$ 34,397	\$ 100	\$ 57,773	\$ 147,952
Total liabilities and net assets	<u>\$ 25,281</u>	<u>\$ 1,677</u>	<u>\$ 1,186</u>	<u>\$ 26,179</u>	<u>\$ 1,359</u>	<u>\$ 34,397</u>	<u>\$ 100</u>	<u>\$ 57,773</u>	<u>\$ 147,952</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2006

	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	\$ -	\$ -	\$ -	\$ 1,074,735	\$ 1,066	\$ 71,386	\$ -	\$ -	\$ 1,147,187
Miscellaneous	2,132,171	10,137	139,756	-	-	-	-	73,898	2,355,962
Total Revenues	<u>2,132,171</u>	<u>10,137</u>	<u>139,756</u>	<u>1,074,735</u>	<u>1,066</u>	<u>71,386</u>	<u>-</u>	<u>73,898</u>	<u>3,503,149</u>
EXPENDITURES									
Current:									
General Government	-	-	140,656	1,119,041	-	79,201	-	32,744	1,371,642
Public Safety	2,137,225	8,554	-	-	-	-	-	-	2,145,779
Total Expenditures	<u>2,137,225</u>	<u>8,554</u>	<u>140,656</u>	<u>1,119,041</u>	<u>-</u>	<u>79,201</u>	<u>-</u>	<u>32,744</u>	<u>3,517,421</u>
Net Change in Fund Balance	(5,054)	1,583	(900)	(44,306)	1,066	(7,815)	-	41,154	(14,272)
Net Assets, beginning of year	30,335	94	2,086	70,485	293	42,212	100	16,619	162,224
Net Assets, end of year	<u>\$ 25,281</u>	<u>\$ 1,677</u>	<u>\$ 1,186</u>	<u>\$ 26,179</u>	<u>\$ 1,359</u>	<u>\$ 34,397</u>	<u>\$ 100</u>	<u>\$ 57,773</u>	<u>\$ 147,952</u>

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2006**

	Sheriff Evidence	Sheriff Coroner	Extension	Extension Community Development	Protested Taxes	Protested Taxes - Interest
ASSETS						
Cash and cash equivalents	\$ 79,956	\$ 533	\$ 1,626	\$ 2,569	\$ 2,420,938	\$ 106,199
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 79,956</u>	<u>\$ 533</u>	<u>\$ 1,626</u>	<u>\$ 2,569</u>	<u>\$ 2,420,938</u>	<u>\$ 106,199</u>
LIABILITIES						
Short-term payables	\$ 79,956	\$ 533	\$ 1,626	\$ 2,569	\$ 2,420,938	\$ 106,199
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 79,956</u>	<u>\$ 533</u>	<u>\$ 1,626</u>	<u>\$ 2,569</u>	<u>\$ 2,420,938</u>	<u>\$ 106,199</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Public Administrator	Redemptions	District Court Trust	Construction Lien Bond	Partial Tax Payments	Tax Deed Land	Vaughn Sewer
ASSETS							
Cash and cash equivalents	\$ 58	\$ 46,410	\$ 134,290	\$ 8,743	\$ 3,414	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	514
Other receivables	-	-	-	-	-	172,887	-
Tax deed land	-	-	-	-	-	106,818	-
Total assets	<u>\$ 58</u>	<u>\$ 46,410</u>	<u>\$ 134,290</u>	<u>\$ 8,743</u>	<u>\$ 3,414</u>	<u>\$ 279,705</u>	<u>\$ 514</u>
LIABILITIES							
Short-term payables	\$ 58	\$ 46,410	\$ 134,290	\$ 8,743	\$ 3,414	\$ 279,705	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	514
Total Liabilities	<u>\$ 58</u>	<u>\$ 46,410</u>	<u>\$ 134,290</u>	<u>\$ 8,743</u>	<u>\$ 3,414</u>	<u>\$ 279,705</u>	<u>\$ 514</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Black Eagle Sewer	Black Eagle Water	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Control Maintenance	Vaughn Dike	Vaughn Water
ASSETS								
Cash and cash equivalents	\$ 991	\$ -	\$ 892	\$ 832	\$ 4,047	\$ 85,834	\$ 13,686	\$ -
Taxes and assessments receivable	15,070	(1,550)	7,032	8,671	-	2,925	270	474
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 16,061</u>	<u>\$ (1,550)</u>	<u>\$ 7,924</u>	<u>\$ 9,503</u>	<u>\$ 4,047</u>	<u>\$ 88,759</u>	<u>\$ 13,956</u>	<u>\$ 474</u>
LIABILITIES								
Short-term payables	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	15,863	(1,550)	7,924	9,503	4,047	88,759	13,956	474
Total Liabilities	<u>\$ 16,061</u>	<u>\$ (1,550)</u>	<u>\$ 7,924</u>	<u>\$ 9,503</u>	<u>\$ 4,047</u>	<u>\$ 88,759</u>	<u>\$ 13,956</u>	<u>\$ 474</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Tax Increment District	Belt Fire	Homestead Acres Water	Sun Prairie Water	Sun River Cemetery	Sun River Cemetery - Caretaking	Black Eagle Fire District	Black Eagle Sewer Operation
ASSETS								
Cash and cash equivalents	\$ 16,397	\$ 8,209	\$ -	\$ 4,415	\$ 8,519	\$ 3,073	\$ 10,997	\$ 73
Taxes and assessments receivable	245,092	768	23,670	-	898	-	12,235	314
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 261,489</u>	<u>\$ 8,977</u>	<u>\$ 23,670</u>	<u>\$ 4,415</u>	<u>\$ 9,417</u>	<u>\$ 3,073</u>	<u>\$ 23,232</u>	<u>\$ 387</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>261,489</u>	<u>8,977</u>	<u>23,670</u>	<u>4,415</u>	<u>9,417</u>	<u>3,073</u>	<u>23,232</u>	<u>387</u>
Total Liabilities	<u>\$ 261,489</u>	<u>\$ 8,977</u>	<u>\$ 23,670</u>	<u>\$ 4,415</u>	<u>\$ 9,417</u>	<u>\$ 3,073</u>	<u>\$ 23,232</u>	<u>\$ 387</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Simms Sewer	Conservation District	Permissive Medical - Transit	Transit District	Airport Authority	North Central Learning Resources	Gore Hill Fire
ASSETS							
Cash and cash equivalents	\$ 8,825	\$ 625	\$ -	\$ 315,322	\$ 2	\$ 15,557	\$ 3,645
Taxes and assessments receivable	13,608	5,160	2,304	74,125	-	-	2,915
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 22,433</u>	<u>\$ 5,785</u>	<u>\$ 2,304</u>	<u>\$ 389,447</u>	<u>\$ 2</u>	<u>\$ 15,557</u>	<u>\$ 6,560</u>
LIABILITIES							
Short-term payables	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>22,433</u>	<u>5,783</u>	<u>2,304</u>	<u>389,447</u>	<u>2</u>	<u>15,557</u>	<u>6,560</u>
Total Liabilities	<u>\$ 22,433</u>	<u>\$ 5,785</u>	<u>\$ 2,304</u>	<u>\$ 389,447</u>	<u>\$ 2</u>	<u>\$ 15,557</u>	<u>\$ 6,560</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Sand Coulee Fire	Simms Fire	Stockett Fire	Ulm Fire	Vaughn Fire	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire
ASSETS								
Cash and cash equivalents	\$ 7,334	\$ 1,430	\$ 2,001	\$ 3,380	\$ 17,769	\$ 2,586	\$ 8,301	\$ 16,258
Taxes and assessments receivable	10,223	1,575	3,015	2,205	16,225	1,730	2,665	(7,909)
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 17,557</u>	<u>\$ 3,005</u>	<u>\$ 5,016</u>	<u>\$ 5,585</u>	<u>\$ 33,994</u>	<u>\$ 4,316</u>	<u>\$ 10,966</u>	<u>\$ 8,349</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>17,557</u>	<u>3,005</u>	<u>5,016</u>	<u>5,585</u>	<u>33,994</u>	<u>4,251</u>	<u>10,966</u>	<u>8,349</u>
Total Liabilities	<u>\$ 17,557</u>	<u>\$ 3,005</u>	<u>\$ 5,016</u>	<u>\$ 5,585</u>	<u>\$ 33,994</u>	<u>\$ 4,316</u>	<u>\$ 10,966</u>	<u>\$ 8,349</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Deerborn Fire	Cascade Fire	Motor Vehicle Liens \$4	Motor Vehicle Titles	Motor Vehicle Duplicate Titles	Motor Vehicle Personal Plates	Motor Vehicle State Assigned Vin	Motor Vehicle 60 Day Sticker
ASSETS								
Cash and cash equivalents	\$ 6,630	\$ 2,376	\$ 8,640	\$ 29,638	\$ 725	\$ 9,255	\$ 150	\$ 2,279
Taxes and assessments receivable	585	765	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 7,215</u>	<u>\$ 3,141</u>	<u>\$ 8,640</u>	<u>\$ 29,638</u>	<u>\$ 725</u>	<u>\$ 9,255</u>	<u>\$ 150</u>	<u>\$ 2,279</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>7,215</u>	<u>3,141</u>	<u>8,640</u>	<u>29,638</u>	<u>725</u>	<u>9,255</u>	<u>150</u>	<u>2,279</u>
Total Liabilities	<u>\$ 7,215</u>	<u>\$ 3,141</u>	<u>\$ 8,640</u>	<u>\$ 29,638</u>	<u>\$ 725</u>	<u>\$ 9,255</u>	<u>\$ 150</u>	<u>\$ 2,279</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Highway Patrol Retirement	New Issue Plate Fees	Veteran / Purple Heart Plates	Lewis & Clark Bicentennial	Generic Special License Plate	Single Moving / Special Moving Equipment	FILT Large Truck	FILT, Mobile Home, Travel Trailer
ASSETS								
Cash and cash equivalents	\$ 35,840	\$ 33,940	\$ 1,270	\$ 1,180	\$ 1,740	\$ 55	\$ 24,895	\$ 54,637
Taxes and assessments receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 35,840</u>	<u>\$ 33,940</u>	<u>\$ 1,270</u>	<u>\$ 1,180</u>	<u>\$ 1,740</u>	<u>\$ 55</u>	<u>\$ 24,895</u>	<u>\$ 54,637</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>35,840</u>	<u>33,940</u>	<u>1,270</u>	<u>1,180</u>	<u>1,740</u>	<u>55</u>	<u>24,895</u>	<u>54,637</u>
Total Liabilities	<u>\$ 35,840</u>	<u>\$ 33,940</u>	<u>\$ 1,270</u>	<u>\$ 1,180</u>	<u>\$ 1,740</u>	<u>\$ 55</u>	<u>\$ 24,895</u>	<u>\$ 54,637</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	FILT, Light Vehicle, Motorcycle	FILT Boats, Snowmobile, OHV	Highway GVW	Open Land	Motor Vehicle Parks	Collegiate Plate Fee	Motorcycle Safety Registration
ASSETS							
Cash and cash equivalents	\$ 587,794	\$ 20,567	\$ 29,279	\$ 10,534	\$ 25,072	\$ 6,465	\$ 3,664
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>\$ 587,794</u>	<u>\$ 20,567</u>	<u>\$ 29,279</u>	<u>\$ 10,534</u>	<u>\$ 25,072</u>	<u>\$ 6,465</u>	<u>\$ 3,664</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>587,794</u>	<u>20,567</u>	<u>29,279</u>	<u>10,534</u>	<u>25,072</u>	<u>6,465</u>	<u>3,664</u>
Total Liabilities	<u>\$ 587,794</u>	<u>\$ 20,567</u>	<u>\$ 29,279</u>	<u>\$ 10,534</u>	<u>\$ 25,072</u>	<u>\$ 6,465</u>	<u>\$ 3,664</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	ATV Decal	Late Registration Fee	Organ Donor Awareness	Brain Donor	JP Fines & Forfeitures 50%	Justice - Drivers License	Court Information Technology	Clerk of Court Fees
ASSETS								
Cash and cash equivalents	\$ 10	\$ 460	\$ 61	\$ 40	\$ 28,224	\$ 25	\$ 16,401	\$ 30,346
Taxes and assessments receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 10</u>	<u>\$ 460</u>	<u>\$ 61</u>	<u>\$ 40</u>	<u>\$ 28,224</u>	<u>\$ 25</u>	<u>\$ 16,401</u>	<u>\$ 30,346</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	10	460	61	40	28,224	25	16,401	30,346
	<u>10</u>	<u>460</u>	<u>61</u>	<u>40</u>	<u>28,224</u>	<u>25</u>	<u>16,401</u>	<u>30,346</u>
Total Liabilities	<u>\$ 10</u>	<u>\$ 460</u>	<u>\$ 61</u>	<u>\$ 40</u>	<u>\$ 28,224</u>	<u>\$ 25</u>	<u>\$ 16,401</u>	<u>\$ 30,346</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Law Enforcement Act	Family Intervention	Horse Mules Per Capita	Cattle Per Capita	Sheep / Goat Per Capita	University Mill	University Mill - Non- Levy	Tax Increment District University
ASSETS								
Cash and cash equivalents	\$ 9,489	\$ 1,040	\$ -	\$ -	\$ -	\$ 16,242	\$ 93	\$ 20,105
Taxes and assessments receivable	-	-	983	64	16	258,064	-	7,197
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 9,489</u>	<u>\$ 1,040</u>	<u>\$ 983</u>	<u>\$ 64</u>	<u>\$ 16</u>	<u>\$ 274,306</u>	<u>\$ 93</u>	<u>\$ 27,302</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>9,489</u>	<u>1,040</u>	<u>983</u>	<u>64</u>	<u>16</u>	<u>274,306</u>	<u>93</u>	<u>27,302</u>
Total Liabilities	<u>\$ 9,489</u>	<u>\$ 1,040</u>	<u>\$ 983</u>	<u>\$ 64</u>	<u>\$ 16</u>	<u>\$ 274,306</u>	<u>\$ 93</u>	<u>\$ 27,302</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	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	Votech Millage AV Tax
ASSETS							
Cash and cash equivalents	\$ 23,301	\$ 638	\$ 18,175	\$ 759	\$ 12,143	\$ 480	\$ 4,083
Taxes and assessments receivable	1,527,946	-	1,236,511	22,733	840,194	-	57,465
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1,551,247</u>	<u>\$ 638</u>	<u>\$ 1,254,686</u>	<u>\$ 23,492</u>	<u>\$ 852,337</u>	<u>\$ 480</u>	<u>\$ 61,548</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>1,551,247</u>	<u>638</u>	<u>1,254,686</u>	<u>23,492</u>	<u>852,337</u>	<u>480</u>	<u>61,548</u>
Total Liabilities	<u>\$ 1,551,247</u>	<u>\$ 638</u>	<u>\$ 1,254,686</u>	<u>\$ 23,492</u>	<u>\$ 852,337</u>	<u>\$ 480</u>	<u>\$ 61,548</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Voteyh Non-	Montana Land	Forest Fire	School District #1	School District #3	School District #5	School District #29
	Levy	Information					
ASSETS							
Cash and cash equivalents	\$ 24	\$ 6,466	\$ -	\$ 455,784	\$ 432,675	\$ 206,732	\$ 95,317
Taxes and assessments receivable	-	-	192	5,852,453	160,392	101,362	935,965
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 24</u>	<u>\$ 6,466</u>	<u>\$ 192</u>	<u>\$ 6,308,237</u>	<u>\$ 593,067</u>	<u>\$ 308,094</u>	<u>\$ 1,031,282</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	24	6,466	192	6,308,237	593,067	308,094	1,031,282
Total Liabilities	<u>\$ 24</u>	<u>\$ 6,466</u>	<u>\$ 192</u>	<u>\$ 6,308,237</u>	<u>\$ 593,067</u>	<u>\$ 308,094</u>	<u>\$ 1,031,282</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	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	\$ 246,947	\$ 102,117	\$ 43,797	\$ 5,424	\$ 49,450	\$ 87,184	\$ 181,879
Taxes and assessments receivable	94,192	51,914	34,130	4,454	206,615	496,434	895,050
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 341,139</u>	<u>\$ 154,031</u>	<u>\$ 77,927</u>	<u>\$ 9,878</u>	<u>\$ 256,065</u>	<u>\$ 583,618</u>	<u>\$ 1,076,929</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>341,139</u>	<u>154,031</u>	<u>77,927</u>	<u>9,878</u>	<u>256,065</u>	<u>583,618</u>	<u>1,076,929</u>
Total Liabilities	<u>\$ 341,139</u>	<u>\$ 154,031</u>	<u>\$ 77,927</u>	<u>\$ 9,878</u>	<u>\$ 256,065</u>	<u>\$ 583,618</u>	<u>\$ 1,076,929</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Soccer Mill Levy	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	\$ 1,091	\$ 11,555	\$ 432,117	\$ 2,838	\$ 2,908	\$ 8	\$ 2,370	\$ 294
Taxes and assessments receivable	22,263	43,426	1,178,465	13,912	17,406	346	31,993	2,462
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 23,354</u>	<u>\$ 54,981</u>	<u>\$ 1,610,582</u>	<u>\$ 16,750</u>	<u>\$ 20,314</u>	<u>\$ 354</u>	<u>\$ 34,363</u>	<u>\$ 2,756</u>
LIABILITIES								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Due to other governments	<u>23,354</u>	<u>54,981</u>	<u>1,610,582</u>	<u>16,750</u>	<u>20,314</u>	<u>354</u>	<u>34,363</u>	<u>2,756</u>
Total Liabilities	<u>\$ 23,354</u>	<u>\$ 54,981</u>	<u>\$ 1,610,582</u>	<u>\$ 16,750</u>	<u>\$ 20,314</u>	<u>\$ 354</u>	<u>\$ 34,363</u>	<u>\$ 2,756</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2006

	Refunds	Entitlement Clearing	Totals
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 6,811,453
Taxes and assessments receivable	-	364,489	14,904,662
Other receivables	10,560	-	183,447
Tax deed land	<u>-</u>	<u>-</u>	<u>106,818</u>
Total assets	<u>\$ 10,560</u>	<u>\$ 364,489</u>	<u>\$ 22,006,380</u>
LIABILITIES			
Short-term payables	\$ 2,605	\$ 371,884	\$ 3,459,195
Due to other funds	7,955	-	7,955
Due to other governments	<u>-</u>	<u>(7,395)</u>	<u>18,539,230</u>
Total Liabilities	<u>\$ 10,560</u>	<u>\$ 364,489</u>	<u>\$ 22,006,380</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 64,721	\$ 15,235	\$ -	\$ 79,956
LIABILITIES				
Short-term payables	\$ 64,721	\$ 15,235	\$ -	\$ 79,956
SHERIFF CORONER				
ASSETS				
Cash and cash equivalents	\$ 4,203	\$ -	\$ 3,670	\$ 533
LIABILITIES				
Short-term payables	\$ 4,203	\$ -	\$ 3,670	\$ 533
EXTENSION				
ASSETS				
Cash and cash equivalents	\$ 718	\$ 908	\$ -	\$ 1,626
LIABILITIES				
Short-term payables	\$ 718	\$ 908	\$ -	\$ 1,626
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	\$ 2,569	\$ -	\$ -	\$ 2,569
LIABILITIES				
Short-term payables	\$ 2,569	\$ -	\$ -	\$ 2,569
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,461,064	\$ 1,461,064	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 1,461,064	\$ 1,461,064	\$ -
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 557,886	\$ 17,059,244	\$ 15,196,192	\$ 2,420,938
LIABILITIES				
Short-term payables	\$ 557,886	\$ 17,059,244	\$ 15,196,192	\$ 2,420,938
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	\$ 10,910	\$ 523,188	\$ 427,899	\$ 106,199
LIABILITIES				
Short-term payables	\$ 10,910	\$ 523,188	\$ 427,899	\$ 106,199
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 7,065	\$ 8,658	\$ 15,665	\$ 58
LIABILITIES				
Short-term payables	\$ 7,065	\$ 8,658	\$ 15,665	\$ 58
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 25,656	\$ 365,221	\$ 344,467	\$ 46,410
LIABILITIES				
Short-term payables	\$ 25,656	\$ 365,221	\$ 344,467	\$ 46,410

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 335,439	\$ 653,484	\$ 854,633	\$ 134,290
LIABILITIES				
Short-term payables	\$ 335,439	\$ 653,484	\$ 854,633	\$ 134,290
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 397,802	\$ 397,802	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 397,802	\$ 397,802	\$ -
CONSTRUCTION LIEN BOND				
ASSETS				
Cash and cash equivalents	\$ -	\$ 118,339	\$ 109,596	\$ 8,743
LIABILITIES				
Short-term payables	\$ -	\$ 118,339	\$ 109,596	\$ 8,743
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	\$ 5,830	\$ 7,745	\$ 10,161	\$ 3,414
LIABILITIES				
Short-term payables	\$ 5,830	\$ 7,745	\$ 10,161	\$ 3,414
TAX DEED LAND				
ASSETS				
Other receivables	\$ 194,184	\$ -	\$ 21,297	\$ 172,887
Tax deed land	146,260	-	39,442	106,818
Total assets	\$ 340,444	\$ -	\$ 60,739	\$ 279,705
LIABILITIES				
Short-term payables	\$ 340,444	\$ -	\$ 60,739	\$ 279,705
VAUGHN SEWER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,040	\$ 3,040	\$ -
Taxes and assessments receivable	13	13,922	13,421	514
Total assets	\$ 13	\$ 16,962	\$ 16,461	\$ 514
LIABILITIES				
Due to other governments	\$ 13	\$ 3,540	\$ 3,039	\$ 514
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 12	\$ 112,806	\$ 111,827	\$ 991
Taxes and assessments receivable	673	89,445	75,048	15,070
Total assets	\$ 685	\$ 202,251	\$ 186,875	\$ 16,061
LIABILITIES				
Short-term payables	\$ 198	\$ -	\$ -	\$ 198
Due to other governments	487	131,324	115,948	15,863
Total liabilities	\$ 685	\$ 131,324	\$ 115,948	\$ 16,061

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
BLACK EAGLE WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,658	\$ 1,658	\$ -
Taxes and assessments receivable	-	-	1,550	(1,550)
Total assets	\$ -	\$ 1,658	\$ 3,208	\$ (1,550)
LIABILITIES				
Due to other governments	\$ -	\$ 108	\$ 1,658	\$ (1,550)
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 378	\$ 169,022	\$ 168,508	\$ 892
Taxes and assessments receivable	6,930	163,925	163,823	7,032
Total assets	\$ 7,308	\$ 332,947	\$ 332,331	\$ 7,924
LIABILITIES				
Due to other governments	\$ 7,308	\$ 169,123	\$ 168,507	\$ 7,924
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 1,951	\$ 311,682	\$ 312,801	\$ 832
Taxes and assessments receivable	11,539	244,002	246,870	8,671
Total assets	\$ 13,490	\$ 555,684	\$ 559,671	\$ 9,503
LIABILITIES				
Due to other governments	\$ 13,490	\$ 308,813	\$ 312,800	\$ 9,503
WEST GREAT FALLS FLOOD CONTROL				
ASSETS				
Cash and cash equivalents	\$ 1,196	\$ 18,764	\$ 15,913	\$ 4,047
LIABILITIES				
Due to other governments	\$ 1,196	\$ 18,764	\$ 15,913	\$ 4,047
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 24,687	\$ 442,285	\$ 381,138	\$ 85,834
Taxes and assessments receivable	3,522	53,992	54,589	2,925
Total assets	\$ 28,209	\$ 496,277	\$ 435,727	\$ 88,759
LIABILITIES				
Due to other governments	\$ 28,209	\$ 442,007	\$ 381,457	\$ 88,759
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 12,193	\$ 2,651	\$ 1,158	\$ 13,686
Taxes and assessments receivable	394	2,645	2,769	270
Total assets	\$ 12,587	\$ 5,296	\$ 3,927	\$ 13,956
LIABILITIES				
Due to other governments	\$ 12,587	\$ 2,576	\$ 1,207	\$ 13,956
VAUGHN WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,619	\$ 2,619	\$ -
Taxes and assessments receivable	622	3,620	3,768	474
Total assets	\$ 622	\$ 6,239	\$ 6,387	\$ 474
LIABILITIES				
Due to other governments	\$ 622	\$ 2,471	\$ 2,619	\$ 474

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 18,792	\$ 2,209,688	\$ 2,212,083	\$ 16,397
Taxes and assessments receivable	379,802	2,172,434	2,307,144	245,092
Total assets	<u>\$ 398,594</u>	<u>\$ 4,382,122</u>	<u>\$ 4,519,227</u>	<u>\$ 261,489</u>
LIABILITIES				
Short-term payables	\$ -	\$ 666	\$ 666	\$ -
Due to other governments	398,594	2,079,104	2,216,209	261,489
Total liabilities	<u>\$ 398,594</u>	<u>\$ 2,079,770</u>	<u>\$ 2,216,875</u>	<u>\$ 261,489</u>
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 7,200	\$ 24,744	\$ 23,735	\$ 8,209
Taxes and assessments receivable	893	24,383	24,508	768
Total assets	<u>\$ 8,093</u>	<u>\$ 49,127</u>	<u>\$ 48,243</u>	<u>\$ 8,977</u>
LIABILITIES				
Due to other governments	<u>\$ 8,093</u>	<u>\$ 24,659</u>	<u>\$ 23,775</u>	<u>\$ 8,977</u>
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 9,404	\$ 9,404	\$ -
Taxes and assessments receivable	197,928	-	174,258	23,670
Total assets	<u>\$ 197,928</u>	<u>\$ 9,404</u>	<u>\$ 183,662</u>	<u>\$ 23,670</u>
LIABILITIES				
Due to other governments	<u>\$ 197,928</u>	<u>\$ 8,481</u>	<u>\$ 182,739</u>	<u>\$ 23,670</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	\$ 8,368	\$ 8,901	\$ 8,750	\$ 8,519
Taxes and assessments receivable	1,086	7,600	7,788	898
Total assets	<u>\$ 9,454</u>	<u>\$ 16,501</u>	<u>\$ 16,538</u>	<u>\$ 9,417</u>
LIABILITIES				
Due to other governments	<u>\$ 9,454</u>	<u>\$ 8,802</u>	<u>\$ 8,839</u>	<u>\$ 9,417</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	\$ 3,695	\$ 74,608	\$ 67,306	\$ 10,997
Taxes and assessments receivable	1,090	26,818	15,673	12,235
Total assets	<u>\$ 4,785</u>	<u>\$ 101,426</u>	<u>\$ 82,979</u>	<u>\$ 23,232</u>
LIABILITIES				
Due to other governments	<u>\$ 4,785</u>	<u>\$ 85,757</u>	<u>\$ 67,310</u>	<u>\$ 23,232</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 407	\$ 11,780	\$ 12,114	\$ 73
Taxes and assessments receivable	14,454	98,448	112,588	314
Total assets	\$ 14,861	\$ 110,228	\$ 124,702	\$ 387
LIABILITIES				
Due to other governments	\$ 14,861	\$ 98,146	\$ 112,620	\$ 387
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 11,179	\$ 22,403	\$ 24,757	\$ 8,825
Taxes and assessments receivable	29,304	25,776	41,472	13,608
Total assets	\$ 40,483	\$ 48,179	\$ 66,229	\$ 22,433
LIABILITIES				
Due to other governments	\$ 40,483	\$ 26,147	\$ 44,197	\$ 22,433
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 663	\$ 109,490	\$ 109,528	\$ 625
Taxes and assessments receivable	4,831	206,020	205,691	5,160
Total assets	\$ 5,494	\$ 315,510	\$ 315,219	\$ 5,785
LIABILITIES				
Short-term payables	\$ 4	\$ 12	\$ 14	\$ 2
Due to other governments	5,490	110,577	110,284	5,783
Total liabilities	\$ 5,494	\$ 110,589	\$ 110,298	\$ 5,785
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 53,618	\$ 53,618	\$ -
Taxes and assessments receivable	2,701	49,858	50,255	2,304
Total assets	\$ 2,701	\$ 103,476	\$ 103,873	\$ 2,304
LIABILITIES				
Short-term payables	\$ -	\$ 26	\$ 26	\$ -
Due to other governments	2,701	53,268	53,665	2,304
Total liabilities	\$ 2,701	\$ 53,294	\$ 53,691	\$ 2,304
TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 79,663	\$ 3,835,723	\$ 3,600,064	\$ 315,322
Taxes and assessments receivable	107,361	-	33,236	74,125
Total assets	\$ 187,024	\$ 3,835,723	\$ 3,633,300	\$ 389,447
LIABILITIES				
Short-term payables	\$ 1	\$ 731	\$ 732	\$ -
Due to other governments	187,023	3,835,974	3,633,550	389,447
Total liabilities	\$ 187,024	\$ 3,836,705	\$ 3,634,282	\$ 389,447
AIRPORT AUTHORITY				
ASSETS				
Cash and cash equivalents	\$ 2	\$ 2	\$ 2	\$ 2
Taxes and assessments receivable	266	-	266	-
Total assets	\$ 268	\$ 2	\$ 268	\$ 2
LIABILITIES				
Due to other governments	\$ 268	\$ 2	\$ 268	\$ 2

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 5,157	\$ 624,407	\$ 614,007	\$ 15,557
LIABILITIES				
Due to other governments	\$ 5,157	\$ 624,407	\$ 614,007	\$ 15,557
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 396	\$ 52,545	\$ 49,296	\$ 3,645
Taxes and assessments receivable	3,508	52,677	53,270	2,915
Total assets	\$ 3,904	\$ 105,222	\$ 102,566	\$ 6,560
LIABILITIES				
Due to other governments	\$ 3,904	\$ 52,795	\$ 50,139	\$ 6,560
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 140	\$ 40,057	\$ 32,863	\$ 7,334
Taxes and assessments receivable	10,268	42,443	42,488	10,223
Total assets	\$ 10,408	\$ 82,500	\$ 75,351	\$ 17,557
LIABILITIES				
Due to other governments	\$ 10,408	\$ 43,216	\$ 36,067	\$ 17,557
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8,748	\$ 7,318	\$ 1,430
Taxes and assessments receivable	1,935	9,090	9,450	1,575
Total assets	\$ 1,935	\$ 17,838	\$ 16,768	\$ 3,005
LIABILITIES				
Due to other governments	\$ 1,935	\$ 9,198	\$ 8,128	\$ 3,005
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ 49	\$ 10,771	\$ 8,819	\$ 2,001
Taxes and assessments receivable	4,455	10,395	11,835	3,015
Total assets	\$ 4,504	\$ 21,166	\$ 20,654	\$ 5,016
LIABILITIES				
Due to other governments	\$ 4,504	\$ 10,636	\$ 10,124	\$ 5,016
ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 136	\$ 18,635	\$ 15,391	\$ 3,380
Taxes and assessments receivable	2,475	19,080	19,350	2,205
Total assets	\$ 2,611	\$ 37,715	\$ 34,741	\$ 5,585
LIABILITIES				
Due to other governments	\$ 2,611	\$ 19,220	\$ 16,246	\$ 5,585
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,107	\$ 66,171	\$ 49,509	\$ 17,769
Taxes and assessments receivable	22,726	69,165	75,666	16,225
Total assets	\$ 23,833	\$ 135,336	\$ 125,175	\$ 33,994
LIABILITIES				
Due to other governments	\$ 23,833	\$ 70,311	\$ 60,150	\$ 33,994

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ 67	\$ 15,344	\$ 12,825	\$ 2,586
Taxes and assessments receivable	3,415	15,275	16,960	1,730
Total assets	\$ 3,482	\$ 30,619	\$ 29,785	\$ 4,316
LIABILITIES				
Short-term payables	\$ -	\$ 390	\$ 325	\$ 65
Due to other governments	3,482	15,474	14,705	4,251
Total liabilities	\$ 3,482	\$ 15,864	\$ 15,030	\$ 4,316
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 67	\$ 24,135	\$ 15,901	\$ 8,301
Taxes and assessments receivable	6,507	29,315	33,157	2,665
Total assets	\$ 6,574	\$ 53,450	\$ 49,058	\$ 10,966
LIABILITIES				
Short-term payables	\$ 65	\$ 65	\$ 130	\$ -
Due to other governments	6,509	29,270	24,813	10,966
Total liabilities	\$ 6,574	\$ 29,335	\$ 24,943	\$ 10,966
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 289	\$ 34,999	\$ 19,030	\$ 16,258
Taxes and assessments receivable	8,870	21,195	37,974	(7,909)
Total assets	\$ 9,159	\$ 56,194	\$ 57,004	\$ 8,349
LIABILITIES				
Due to other governments	\$ 9,159	\$ 22,033	\$ 22,843	\$ 8,349
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 354	\$ 25,460	\$ 19,184	\$ 6,630
Taxes and assessments receivable	3,150	18,945	21,510	585
Total assets	\$ 3,504	\$ 44,405	\$ 40,694	\$ 7,215
LIABILITIES				
Due to other governments	\$ 3,504	\$ 25,055	\$ 21,344	\$ 7,215
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,360	\$ 17,818	\$ 16,802	\$ 2,376
Taxes and assessments receivable	6,975	17,640	23,850	765
Total assets	\$ 8,335	\$ 35,458	\$ 40,652	\$ 3,141
LIABILITIES				
Due to other governments	\$ 8,335	\$ 17,773	\$ 22,967	\$ 3,141
MOTOR VEHICLE REGISTRATION FEES \$3				
ASSETS				
Cash and cash equivalents	\$ 160,675	\$ 799,363	\$ 960,038	\$ -
LIABILITIES				
Due to other governments	\$ 160,675	\$ 799,363	\$ 960,038	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
MOTOR VEHICLE LIENS \$4				
ASSETS				
Cash and cash equivalents	\$ 3,824	\$ 55,999	\$ 51,183	\$ 8,640
LIABILITIES				
Due to other governments	\$ 3,824	\$ 55,999	\$ 51,183	\$ 8,640
MOTOR VEHICLE TITLES				
ASSETS				
Cash and cash equivalents	\$ 16,054	\$ 220,878	\$ 207,294	\$ 29,638
LIABILITIES				
Due to other governments	\$ 16,054	\$ 220,878	\$ 207,294	\$ 29,638
MOTOR VEHICLE DUPLICATE TITLES				
ASSETS				
Cash and cash equivalents	\$ 666	\$ 7,570	\$ 7,511	\$ 725
LIABILITIES				
Due to other governments	\$ 666	\$ 7,570	\$ 7,511	\$ 725
MOTOR VEHICLE PERSONALIZED PLATES				
ASSETS				
Cash and cash equivalents	\$ 10,504	\$ 100,550	\$ 101,799	\$ 9,255
LIABILITIES				
Due to other governments	\$ 10,504	\$ 100,550	\$ 101,799	\$ 9,255
MOTOR VEHICLE STATE ASSIGNED VIN				
ASSETS				
Cash and cash equivalents	\$ 115	\$ 1,115	\$ 1,080	\$ 150
LIABILITIES				
Due to other governments	\$ 115	\$ 1,115	\$ 1,080	\$ 150
MOTOR VEHICLE 60 DAY STICKER				
ASSETS				
Cash and cash equivalents	\$ 204	\$ 12,182	\$ 10,107	\$ 2,279
LIABILITIES				
Due to other governments	\$ 204	\$ 12,182	\$ 10,107	\$ 2,279
SNOWMOBILE MOTOR VEHICLE				
ASSETS				
Cash and cash equivalents	\$ 41	\$ 3,152	\$ 3,193	\$ -
LIABILITIES				
Due to other governments	\$ 41	\$ 3,152	\$ 3,193	\$ -
HIGHWAY PATROL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 947	\$ 201,447	\$ 166,554	\$ 35,840
LIABILITIES				
Due to other governments	\$ 947	\$ 201,447	\$ 166,554	\$ 35,840
NEW ISSUE PLATE FEES				
ASSETS				
Cash and cash equivalents	\$ 8,655	\$ 235,518	\$ 210,233	\$ 33,940
LIABILITIES				
Due to other governments	\$ 8,655	\$ 235,518	\$ 210,233	\$ 33,940

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SENIOR CITIZENS TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 2,017	\$ 10,619	\$ 12,636	\$ -
LIABILITIES				
Due to other governments	\$ 2,017	\$ 10,619	\$ 12,636	\$ -
VETERAN/PURPLE HEART PLATES				
ASSETS				
Cash and cash equivalents	\$ 1,130	\$ 14,700	\$ 14,560	\$ 1,270
LIABILITIES				
Due to other governments	\$ 1,130	\$ 14,700	\$ 14,560	\$ 1,270
LEWIS & CLARK BICENTENNIAL				
ASSETS				
Cash and cash equivalents	\$ 1,340	\$ 12,560	\$ 12,720	\$ 1,180
LIABILITIES				
Due to other governments	\$ 1,340	\$ 12,560	\$ 12,720	\$ 1,180
GENERIC SPECIAL LICENSE PLATE				
ASSETS				
Cash and cash equivalents	\$ 1,690	\$ 16,785	\$ 16,735	\$ 1,740
LIABILITIES				
Due to other governments	\$ 1,690	\$ 16,785	\$ 16,735	\$ 1,740
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	\$ 85	\$ 2,780	\$ 2,810	\$ 55
LIABILITIES				
Due to other governments	\$ 85	\$ 2,780	\$ 2,810	\$ 55
FILT, LARGE TRUCKS / SEMI-TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 18,662	\$ 286,762	\$ 280,529	\$ 24,895
LIABILITIES				
Due to other governments	\$ 18,662	\$ 286,762	\$ 280,529	\$ 24,895
MOTOR VEHICLE STATE LIENS				
ASSETS				
Cash and cash equivalents	\$ 3,824	\$ 18,212	\$ 22,036	\$ -
LIABILITIES				
Due to other governments	\$ 3,824	\$ 18,212	\$ 22,036	\$ -
FILT, MOBILE HOME, TRV TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 45,760	\$ 252,184	\$ 243,307	\$ 54,637
LIABILITIES				
Due to other governments	\$ 45,760	\$ 252,184	\$ 243,307	\$ 54,637
NEW VEHICLE WARRANTY				
ASSETS				
Cash and cash equivalents	\$ 12,590	\$ 61,870	\$ 74,460	\$ -
LIABILITIES				
Due to other governments	\$ 12,590	\$ 61,870	\$ 74,460	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
FILT, LIGHT VEHICLE, MOTORCYCLES				
ASSETS				
Cash and cash equivalents	\$ 369,918	\$ 5,363,875	\$ 5,145,999	\$ 587,794
LIABILITIES				
Due to other governments	\$ 369,918	\$ 5,363,875	\$ 5,145,999	\$ 587,794
FILT, BOATS, SNOWMOBILES, & OHV				
ASSETS				
Cash and cash equivalents	\$ 17,320	\$ 125,209	\$ 121,962	\$ 20,567
LIABILITIES				
Due to other governments	\$ 17,320	\$ 125,209	\$ 121,962	\$ 20,567
HIGHWAY GVW				
ASSETS				
Cash and cash equivalents	\$ 26,302	\$ 648,876	\$ 645,899	\$ 29,279
LIABILITIES				
Due to other governments	\$ 26,302	\$ 648,876	\$ 645,899	\$ 29,279
MCO REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 51,241	\$ 252,882	\$ 304,123	\$ -
LIABILITIES				
Due to other governments	\$ 51,241	\$ 252,882	\$ 304,123	\$ -
BOAT REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 2,015	\$ 4,283	\$ 6,298	\$ -
LIABILITIES				
Due to other governments	\$ 2,015	\$ 4,283	\$ 6,298	\$ -
OPEN LAND				
ASSETS				
Cash and cash equivalents	\$ 8,955	\$ 105,004	\$ 103,425	\$ 10,534
LIABILITIES				
Due to other governments	\$ 8,955	\$ 105,004	\$ 103,425	\$ 10,534
MOTOR VEHICLE PARKS				
ASSETS				
Cash and cash equivalents	\$ 26,136	\$ 285,968	\$ 287,032	\$ 25,072
LIABILITIES				
Due to other governments	\$ 26,136	\$ 285,968	\$ 287,032	\$ 25,072
VET FEE				
ASSETS				
Cash and cash equivalents	\$ 3,908	\$ 19,755	\$ 23,663	\$ -
LIABILITIES				
Due to other governments	\$ 3,908	\$ 19,755	\$ 23,663	\$ -
MOTOR VEHICLE - DISTRICT COURT				
ASSETS				
Cash and cash equivalents	\$ 10	\$ 45	\$ 55	\$ -
LIABILITIES				
Due to other governments	\$ 10	\$ 45	\$ 55	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
PARK R.V. FEE				
ASSETS				
Cash and cash equivalents	\$ 40	\$ 80	\$ 120	\$ -
LIABILITIES				
Due to other governments	\$ 40	\$ 80	\$ 120	\$ -
COLLEGIATE PLATE FEE				
ASSETS				
Cash and cash equivalents	\$ 6,205	\$ 59,873	\$ 59,613	\$ 6,465
LIABILITIES				
Due to other governments	\$ 6,205	\$ 59,873	\$ 59,613	\$ 6,465
MOTORCYCLE SAFETY REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 2,688	\$ 22,546	\$ 21,570	\$ 3,664
LIABILITIES				
Due to other governments	\$ 2,688	\$ 22,546	\$ 21,570	\$ 3,664
ATV DECAL				
ASSETS				
Cash and cash equivalents	\$ 5	\$ 35	\$ 30	\$ 10
LIABILITIES				
Due to other governments	\$ 5	\$ 35	\$ 30	\$ 10
LATE REGISTRATION FEE				
ASSETS				
Cash and cash equivalents	\$ 530	\$ 6,760	\$ 6,830	\$ 460
LIABILITIES				
Due to other governments	\$ 530	\$ 6,760	\$ 6,830	\$ 460
ORGAN DONOR AWARENESS				
ASSETS				
Cash and cash equivalents	\$ 44	\$ 526	\$ 509	\$ 61
LIABILITIES				
Due to other governments	\$ 44	\$ 526	\$ 509	\$ 61
BRAIN INJURY DONATION				
ASSETS				
Cash and cash equivalents	\$ 5	\$ 343	\$ 308	\$ 40
LIABILITIES				
Due to other governments	\$ 5	\$ 343	\$ 308	\$ 40
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	\$ 32,028	\$ 295,034	\$ 298,838	\$ 28,224
LIABILITIES				
Due to other governments	\$ 32,028	\$ 295,034	\$ 298,838	\$ 28,224
JUSTICE - DRIVERS LICENSE				
ASSETS				
Cash and cash equivalents	\$ 1,550	\$ 675	\$ 2,200	\$ 25
LIABILITIES				
Due to other governments	\$ 1,550	\$ 675	\$ 2,200	\$ 25

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	\$ 12,228	\$ 168,446	\$ 164,273	\$ 16,401
LIABILITIES				
Due to other governments	\$ 12,228	\$ 168,446	\$ 164,273	\$ 16,401
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 26,925	\$ 331,627	\$ 328,206	\$ 30,346
LIABILITIES				
Short-term payables	\$ 45	\$ 200	\$ 245	\$ -
Due to other governments	26,880	331,627	328,161	30,346
Total liabilities	\$ 26,925	\$ 331,827	\$ 328,406	\$ 30,346
LAW ENFORCEMENT ACT				
ASSETS				
Cash and cash equivalents	\$ 3,932	\$ 96,088	\$ 90,531	\$ 9,489
LIABILITIES				
Due to other governments	\$ 3,932	\$ 96,088	\$ 90,531	\$ 9,489
FAMILY INTERVENTION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,566	\$ 6,526	\$ 1,040
LIABILITIES				
Due to other governments	\$ -	\$ 7,566	\$ 6,526	\$ 1,040
PAROLE PROBATION FEES				
ASSETS				
Cash and cash equivalents	\$ 3,936	\$ 19,228	\$ 23,164	\$ -
LIABILITIES				
Due to other governments	\$ 3,936	\$ 19,228	\$ 23,164	\$ -
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	\$ 982	\$ 2,049	\$ 983
LIABILITIES				
Due to other governments	\$ 2,050	\$ 1,005	\$ 2,072	\$ 983
CATTLE PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 2,270	\$ -	\$ 2,206	\$ 64
LIABILITIES				
Due to other governments	\$ 2,270	\$ -	\$ 2,206	\$ 64

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SHEEP/GOATS PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 44	\$ 16	\$ 44	\$ 16
LIABILITIES				
Due to other governments	\$ 44	\$ 16	\$ 44	\$ 16
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	\$ -
ELK, DEER PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	456	-	456	-
Total assets	\$ 456	\$ -	\$ 456	\$ -
LIABILITIES				
Due to other governments	\$ 456	\$ -	\$ 456	\$ -
UNIVERSITY MILLAGE				
ASSETS				
Cash and cash equivalents	\$ 5,428	\$ 593,424	\$ 582,610	\$ 16,242
Taxes and assessments receivable	293,291	821,582	856,809	258,064
Total assets	\$ 298,719	\$ 1,415,006	\$ 1,439,419	\$ 274,306
LIABILITIES				
Due to other governments	\$ 298,719	\$ 659,263	\$ 683,676	\$ 274,306
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 134	\$ 4,420	\$ 4,461	\$ 93
LIABILITIES				
Due to other governments	\$ 134	\$ 4,420	\$ 4,461	\$ 93

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ 1,348	\$ 50,301	\$ 31,544	\$ 20,105
Taxes and assessments receivable	-	57,636	50,439	7,197
Total assets	\$ 1,348	\$ 107,937	\$ 81,983	\$ 27,302
LIABILITIES				
Due to other governments	\$ 1,348	\$ 57,499	\$ 31,545	\$ 27,302
 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	-
 STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ 101,878	\$ 4,220,056	\$ 4,298,633	\$ 23,301
Taxes and assessments receivable	1,459,794	5,479,037	5,410,885	1,527,946
Total assets	\$ 1,561,672	\$ 9,699,093	\$ 9,709,518	\$ 1,551,247
LIABILITIES				
Due to other governments	\$ 1,561,672	\$ 4,467,155	\$ 4,477,580	\$ 1,551,247
 STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 36	\$ 26,249	\$ 25,647	\$ 638
LIABILITIES				
Due to other governments	\$ 36	\$ 26,249	\$ 25,647	\$ 638
 ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 5,169	\$ 3,552,939	\$ 3,539,933	\$ 18,175
Taxes and assessments receivable	2,730,266	4,531,359	6,025,114	1,236,511
Total assets	\$ 2,735,435	\$ 8,084,298	\$ 9,565,047	\$ 1,254,686
LIABILITIES				
Due to other governments	\$ 2,735,435	\$ 3,756,796	\$ 5,237,545	\$ 1,254,686
 ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 167	\$ 40,849	\$ 40,257	\$ 759
Taxes and assessments receivable	22,712	27	6	22,733
Total assets	\$ 22,879	\$ 40,876	\$ 40,263	\$ 23,492
LIABILITIES				
Due to other governments	\$ 22,879	\$ 40,849	\$ 40,236	\$ 23,492

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 3,453	\$ 2,371,044	\$ 2,362,354	\$ 12,143
Taxes and assessments receivable	729,464	3,013,381	2,902,651	840,194
Total assets	\$ 732,917	\$ 5,384,425	\$ 5,265,005	\$ 852,337
LIABILITIES				
Due to other governments	\$ 732,917	\$ 2,506,943	\$ 2,387,523	\$ 852,337
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 104	\$ 24,205	\$ 23,829	\$ 480
LIABILITIES				
Due to other governments	\$ 104	\$ 24,205	\$ 23,829	\$ 480
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ 3,789	\$ 157,887	\$ 157,593	\$ 4,083
Taxes and assessments receivable	35,479	407,825	385,839	57,465
Total assets	\$ 39,268	\$ 565,712	\$ 543,432	\$ 61,548
LIABILITIES				
Due to other governments	\$ 39,268	\$ 181,813	\$ 159,533	\$ 61,548
VO-TECH - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 36	\$ 1,129	\$ 1,141	\$ 24
LIABILITIES				
Due to other governments	\$ 36	\$ 1,129	\$ 1,141	\$ 24
MONTANA LAND INFORMATION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 66,070	\$ 59,604	\$ 6,466
LIABILITIES				
Due to other governments	\$ -	\$ 66,070	\$ 59,604	\$ 6,466
STATE PUBLIC ASSISTANCE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 177	\$ 177	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 177	\$ 177	\$ -
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ 97	\$ 17,148	\$ 17,245	\$ -
Taxes and assessments receivable	855	16,407	17,070	192
Total assets	\$ 952	\$ 33,555	\$ 34,315	\$ 192
LIABILITIES				
Due to other governments	\$ 952	\$ 16,584	\$ 17,344	\$ 192

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 113,781	\$ 27,150,749	\$ 26,808,746	\$ 455,784
Taxes and assessments receivable	4,987,383	20,967,629	20,102,559	5,852,453
Total assets	<u>\$ 5,101,164</u>	<u>\$ 48,118,378</u>	<u>\$ 46,911,305</u>	<u>\$ 6,308,237</u>
LIABILITIES				
Due to other governments	<u>\$ 5,101,164</u>	<u>\$ 28,757,936</u>	<u>\$ 27,550,863</u>	<u>\$ 6,308,237</u>
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 58,068	\$ 5,988,056	\$ 5,613,449	\$ 432,675
Taxes and assessments receivable	151,021	1,072,161	1,062,790	160,392
Total assets	<u>\$ 209,089</u>	<u>\$ 7,060,217</u>	<u>\$ 6,676,239</u>	<u>\$ 593,067</u>
LIABILITIES				
Due to other governments	<u>\$ 209,089</u>	<u>\$ 6,047,168</u>	<u>\$ 5,663,190</u>	<u>\$ 593,067</u>
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 52,334	\$ 3,772,740	\$ 3,618,342	\$ 206,732
Taxes and assessments receivable	92,780	713,899	705,317	101,362
Total assets	<u>\$ 145,114</u>	<u>\$ 4,486,639</u>	<u>\$ 4,323,659</u>	<u>\$ 308,094</u>
LIABILITIES				
Due to other governments	<u>\$ 145,114</u>	<u>\$ 3,788,035</u>	<u>\$ 3,625,055</u>	<u>\$ 308,094</u>
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 37,259	\$ 3,716,522	\$ 3,658,464	\$ 95,317
Taxes and assessments receivable	808,236	2,459,683	2,331,954	935,965
Total assets	<u>\$ 845,495</u>	<u>\$ 6,176,205</u>	<u>\$ 5,990,418</u>	<u>\$ 1,031,282</u>
LIABILITIES				
Due to other governments	<u>\$ 845,495</u>	<u>\$ 3,850,668</u>	<u>\$ 3,664,881</u>	<u>\$ 1,031,282</u>
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 71,719	\$ 4,662,337	\$ 4,487,109	\$ 246,947
Taxes and assessments receivable	107,384	807,148	820,340	94,192
Total assets	<u>\$ 179,103</u>	<u>\$ 5,469,485</u>	<u>\$ 5,307,449</u>	<u>\$ 341,139</u>
LIABILITIES				
Due to other governments	<u>\$ 179,103</u>	<u>\$ 4,655,620</u>	<u>\$ 4,493,584</u>	<u>\$ 341,139</u>
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 27,391	\$ 1,629,281	\$ 1,554,555	\$ 102,117
Taxes and assessments receivable	68,864	469,018	485,968	51,914
Total assets	<u>\$ 96,255</u>	<u>\$ 2,098,299</u>	<u>\$ 2,040,523</u>	<u>\$ 154,031</u>
LIABILITIES				
Due to other governments	<u>\$ 96,255</u>	<u>\$ 1,619,846</u>	<u>\$ 1,562,070</u>	<u>\$ 154,031</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 13,757	\$ 1,056,069	\$ 1,026,029	\$ 43,797
Taxes and assessments receivable	31,210	267,979	265,059	34,130
Total assets	<u>\$ 44,967</u>	<u>\$ 1,324,048</u>	<u>\$ 1,291,088</u>	<u>\$ 77,927</u>
LIABILITIES				
Due to other governments	<u>\$ 44,967</u>	<u>\$ 1,059,883</u>	<u>\$ 1,026,923</u>	<u>\$ 77,927</u>
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 1,397	\$ 132,429	\$ 128,402	\$ 5,424
Taxes and assessments receivable	-	87,724	83,270	4,454
Total assets	<u>\$ 1,397</u>	<u>\$ 220,153</u>	<u>\$ 211,672</u>	<u>\$ 9,878</u>
LIABILITIES				
Due to other governments	<u>\$ 1,397</u>	<u>\$ 137,185</u>	<u>\$ 128,704</u>	<u>\$ 9,878</u>
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 13,086	\$ 945,901	\$ 909,537	\$ 49,450
Taxes and assessments receivable	169,642	870,094	833,121	206,615
Total assets	<u>\$ 182,728</u>	<u>\$ 1,815,995</u>	<u>\$ 1,742,658</u>	<u>\$ 256,065</u>
LIABILITIES				
Due to other governments	<u>\$ 182,728</u>	<u>\$ 987,803</u>	<u>\$ 914,466</u>	<u>\$ 256,065</u>
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 30,054	\$ 2,979,887	\$ 2,922,757	\$ 87,184
Taxes and assessments receivable	426,409	1,903,118	1,833,093	496,434
Total assets	<u>\$ 456,463</u>	<u>\$ 4,883,005</u>	<u>\$ 4,755,850</u>	<u>\$ 583,618</u>
LIABILITIES				
Due to other governments	<u>\$ 456,463</u>	<u>\$ 3,060,449</u>	<u>\$ 2,933,294</u>	<u>\$ 583,618</u>
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 63,985	\$ 5,595,985	\$ 5,478,091	\$ 181,879
Taxes and assessments receivable	764,787	3,455,931	3,325,668	895,050
Total assets	<u>\$ 828,772</u>	<u>\$ 9,051,916</u>	<u>\$ 8,803,759</u>	<u>\$ 1,076,929</u>
LIABILITIES				
Due to other governments	<u>\$ 828,772</u>	<u>\$ 5,748,848</u>	<u>\$ 5,500,691</u>	<u>\$ 1,076,929</u>
SOCCER MILL LEVY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 229,393	\$ 228,302	\$ 1,091
Taxes and assessments receivable	-	252,711	230,448	22,263
Total assets	<u>\$ -</u>	<u>\$ 482,104</u>	<u>\$ 458,750</u>	<u>\$ 23,354</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 251,657</u>	<u>\$ 228,303</u>	<u>\$ 23,354</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
PERMISSIVE MEDICAL LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 2,508	\$ 541,423	\$ 532,376	\$ 11,555
Taxes and assessments receivable	26,807	565,859	549,240	43,426
Total assets	\$ 29,315	\$ 1,107,282	\$ 1,081,616	\$ 54,981
LIABILITIES				
Due to other governments	\$ 29,315	\$ 564,043	\$ 538,377	\$ 54,981
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 195,330	\$ 13,552,724	\$ 13,315,937	\$ 432,117
Taxes and assessments receivable	1,249,254	12,848,196	12,918,985	1,178,465
Total assets	\$ 1,444,584	\$ 26,400,920	\$ 26,234,922	\$ 1,610,582
LIABILITIES				
Due to other governments	\$ 1,444,584	\$ 13,755,072	\$ 13,589,074	\$ 1,610,582
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ 1,700	\$ 161,237	\$ 160,099	\$ 2,838
Taxes and assessments receivable	10,648	163,657	160,393	13,912
Total assets	\$ 12,348	\$ 324,894	\$ 320,492	\$ 16,750
LIABILITIES				
Due to other governments	\$ 12,348	\$ 166,045	\$ 161,643	\$ 16,750
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 12,224	\$ 104,488	\$ 113,804	\$ 2,908
Taxes and assessments receivable	22,962	90,560	96,116	17,406
Total assets	\$ 35,186	\$ 195,048	\$ 209,920	\$ 20,314
LIABILITIES				
Due to other governments	\$ 35,186	\$ 103,024	\$ 117,896	\$ 20,314
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	\$ 4	\$ 1,619	\$ 1,615	\$ 8
Taxes and assessments receivable	52	2,023	1,729	346
Total assets	\$ 56	\$ 3,642	\$ 3,344	\$ 354
LIABILITIES				
Due to other governments	\$ 56	\$ 1,916	\$ 1,618	\$ 354
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 2,301	\$ 85,601	\$ 85,532	\$ 2,370
Taxes and assessments receivable	35,609	94,802	98,418	31,993
Total assets	\$ 37,910	\$ 180,403	\$ 183,950	\$ 34,363
LIABILITIES				
Due to other governments	\$ 37,910	\$ 103,041	\$ 106,588	\$ 34,363

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 757	\$ 22,504	\$ 22,967	\$ 294
Taxes and assessments receivable	3,429	19,867	20,834	2,462
Total assets	\$ 4,186	\$ 42,371	\$ 43,801	\$ 2,756
LIABILITIES				
Due to other governments	\$ 4,186	\$ 21,596	\$ 23,026	\$ 2,756
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ 3,211	\$ 18,197	\$ 21,408	\$ -
Other receivables	-	20,830	10,270	10,560
Total assets	\$ 3,211	\$ 39,027	\$ 31,678	\$ 10,560
LIABILITIES				
Short-term payables	\$ 3,211	\$ 41,682	\$ 42,288	\$ 2,605
Due to other funds	-	7,955	-	7,955
Total liabilities	\$ 3,211	\$ 49,637	\$ 42,288	\$ 10,560
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,457,030	\$ 1,457,030	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 1,457,030	\$ 1,457,030	\$ -
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,622,746	\$ 1,622,746	\$ -
Taxes and assessments receivable	315,397	350,245	301,153	364,489
Total assets	\$ 315,397	\$ 1,972,991	\$ 1,923,899	\$ 364,489
LIABILITIES				
Short-term payables	\$ 284,893	\$ 1,718,305	\$ 1,631,314	\$ 371,884
Due to other governments	30,504	3,890	41,789	(7,395)
Total liabilities	\$ 315,397	\$ 1,722,195	\$ 1,673,103	\$ 364,489
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 2,909,202	\$ 125,656,717	\$ 121,754,535	\$ 6,811,453
Taxes and assessments receivable	15,386,474	65,278,664	65,760,476	14,904,662
Other receivables	194,184	20,830	31,567	183,447
Tax deed land	146,260	-	39,442	106,818
Total assets	\$ 18,636,120	\$ 190,956,211	\$ 187,586,020	\$ 22,006,380
LIABILITIES				
Short-term payables	\$ 1,643,858	\$ 23,829,995	\$ 22,014,658	\$ 3,459,195
Due to other funds	-	7,955	-	7,955
Due to other governments	16,992,262	104,971,899	103,424,931	18,539,230
	\$ 18,636,120	\$ 128,809,849	\$ 125,439,589	\$ 22,006,380

(concluded)

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
JUNE 30, 2006 AND 2005

	2006	2005
Governmental funds capital assets:		
Land	\$ 176,120	\$ 176,120
Land easements	3,198,284	3,198,284
Buildings	20,263,847	20,253,786
Improvements other than buildings	167,350	126,562
Machinery and equipment	6,623,102	6,304,165
Infrastructure	20,299,050	20,299,050
Construction in progress	-	16,914
Total general fixed assets	\$ 50,727,753	\$ 50,374,881
Investments in governmental funds capital assets by source:		
General fund	\$ 30,293,460	\$ 5,331,345
Special revenue fund	19,676,567	44,991,169
Capital projects funds	666,573	31,031
Donations	91,152	21,337
Total investment in general fixed assets	\$ 50,727,752	\$ 50,374,882

(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, 2006

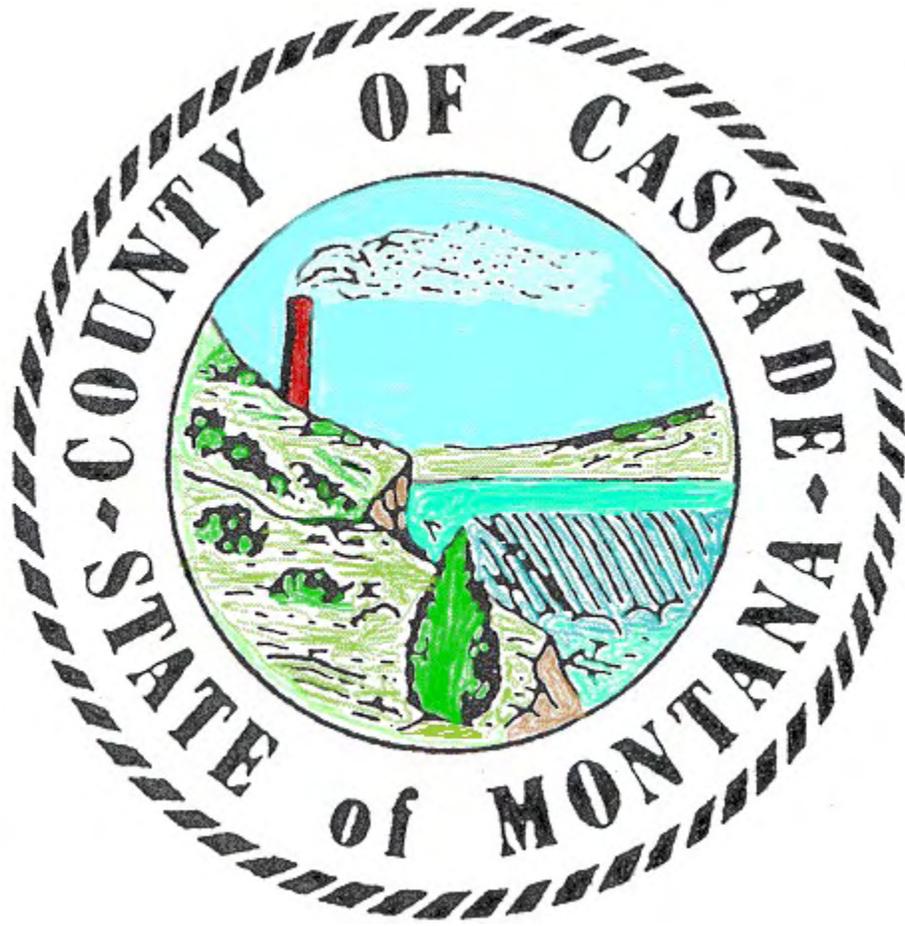
Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
GENERAL GOVERNMENT								
Legislative and administrative services	\$ 92,500	\$ -	\$ 1,127,331	\$ 23,691	\$ 12,499	\$ -	\$ -	\$ 1,256,021
Judicial services	-	-	781,442	11,100	69,632	-	-	862,174
Financial	-	-	-	-	141,128	-	-	141,128
Records administration	-	-	-	-	196,788	-	-	196,788
Legal services	-	-	139,100	-	7,922	-	-	147,022
Facilities administration	-	-	88,849	-	29,033	-	-	117,882
Total general government	92,500	-	2,136,722	34,791	457,002	-	-	2,721,015
PUBLIC SAFETY								
Law enforcement services	37,120	-	15,933,128	65,564	1,073,680	-	-	17,109,492
Detention and correction services	-	-	1,610,481	-	162,314	-	-	1,772,795
Protective inspections	-	-	-	-	6,400	-	-	6,400
Other emergency medical services	-	-	-	-	71,369	-	-	71,369
Total public safety	37,120	-	17,543,609	65,564	1,313,763	-	-	18,960,056
PUBLIC WORKS								
Road	-	3,198,284	166,985	20,220	3,722,265	20,299,050	-	27,406,804
Solid waste services	-	-	-	-	13,817	-	-	13,817
Weed control	-	-	136,451	-	76,027	-	-	212,478
Total public works	-	3,198,284	303,436	20,220	3,812,109	20,299,050	-	27,633,099
PUBLIC HEALTH								
Public health services	-	-	-	-	217,730	-	-	217,730
Clinic services	-	-	-	5,987	21,229	-	-	27,216
Insect and pest control	26,500	-	168,869	40,788	367,485	-	-	603,642
Total public health	26,500	-	168,869	46,775	606,444	-	-	848,588
SOCIAL AND ECONOMIC SERVICES								
Aging services	20,000	-	111,211	-	396,945	-	-	528,156
Extension services	-	-	-	-	30,739	-	-	30,739
Total social and economic services	20,000	-	111,211	-	427,684	-	-	558,895
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	\$ 20,263,847	\$ 167,350	\$ 6,623,102	\$ 20,299,050	\$ -	\$ 50,727,753

(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, 2006

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	June 30, 2005	Additions	Deductions	June 30, 2006
GENERAL GOVERNMENT				
Legislative and administrative services	\$ 1,256,021	\$ -	\$ -	\$ 1,256,021
Judicial services	856,075	13,250	-	869,325
Financial	188,063	-	47,035	141,028
Records administration	184,942	6,799	-	191,741
Legal services	139,872	-	-	139,872
Facilities administration	110,857	7,025	-	117,882
Total general government	<u>2,735,830</u>	<u>27,074</u>	<u>47,035</u>	<u>2,715,869</u>
PUBLIC SAFETY				
Law enforcement services	17,122,015	-	12,523	17,109,492
Detention and correction services	1,737,761	35,034	-	1,772,795
Protective inspections	6,400	-	-	6,400
Other emergency medical services	54,988	16,381	-	71,369
Total public safety	<u>18,921,164</u>	<u>51,415</u>	<u>12,523</u>	<u>18,960,056</u>
PUBLIC WORKS				
Road	27,200,600	206,204	-	27,406,804
Solid waste services	23,704	-	9,887	13,817
Weed control	183,850	28,627	-	212,477
Total public works	<u>27,408,154</u>	<u>234,831</u>	<u>9,887</u>	<u>27,633,098</u>
PUBLIC HEALTH				
Public health services	210,959	6,771	-	217,730
Clinic services	27,216	-	-	27,216
Insect and pest control	577,222	26,420	-	603,642
Total public health	<u>815,397</u>	<u>33,191</u>	<u>-</u>	<u>848,588</u>
SOCIAL AND ECONOMIC SERVICES				
Aging services	467,148	61,008	-	528,156
Extension services	21,088	9,651	-	30,739
Total social and economic services	<u>488,236</u>	<u>70,659</u>	<u>-</u>	<u>558,895</u>
HOUSING AND COMMUNITY DEVELOPMENT				
Community development	6,100	-	-	6,100
Total general fixed assets	<u>\$ 50,374,881</u>	<u>\$ 417,170</u>	<u>\$ 69,445</u>	<u>\$ 50,722,606</u>

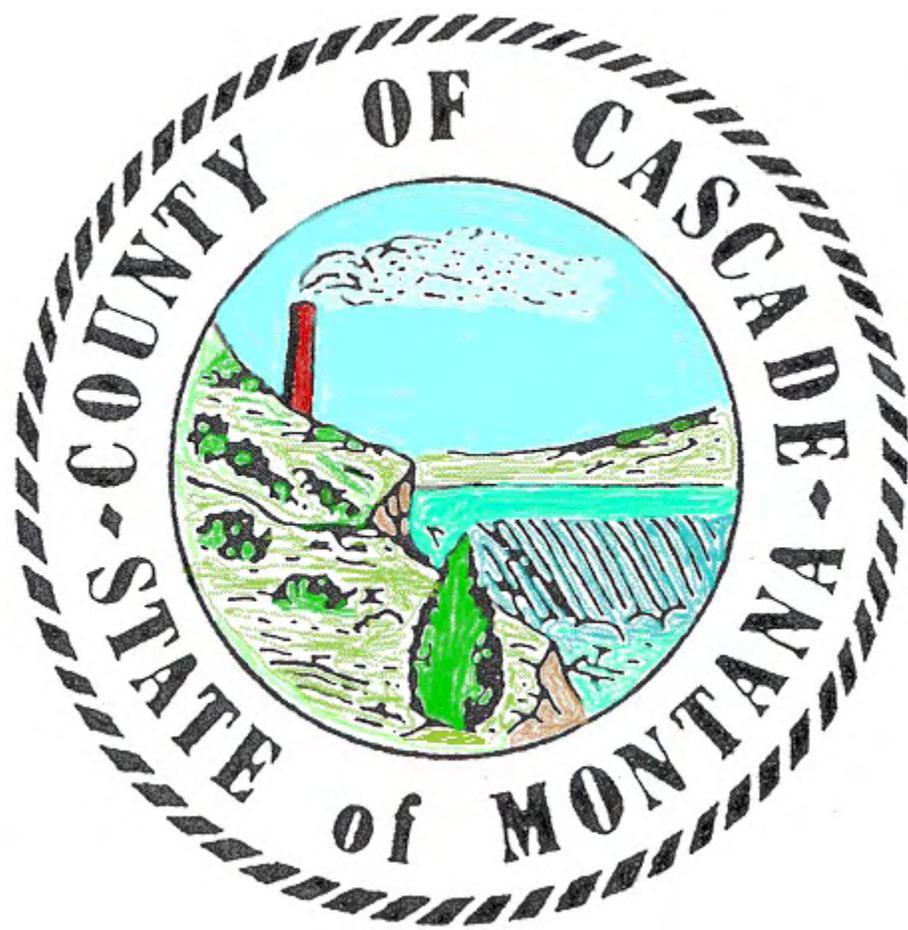
(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement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



STATISTICAL



SECTION



CASCADE COUNTY, MONTANA
NET ASSETS BY COMPONENT
LAST FOUR YEARS
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 12,362,924	\$ 11,980,158	\$ 14,014,257	\$ 13,905,127
Restricted	695,245	1,147,573	8,770,724	8,885,414
Unrestricted	12,059,887	14,630,817	6,729,400	7,137,660
Total governmental activities net assets	<u>\$ 25,118,056</u>	<u>\$ 27,758,548</u>	<u>\$ 29,514,381</u>	<u>\$ 29,928,201</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 9,182,747	\$ 8,735,413	\$ 8,825,467	\$ 8,738,006
Restricted	159,115	159,115	-	-
Unrestricted	232,125	290,940	228,939	(133,054)
Total business-type activities net assets	<u>\$9,573,987</u>	<u>\$9,185,468</u>	<u>\$9,054,406</u>	<u>\$8,604,952</u>
Primary government				
Invested in capital assets, net of related debt	\$ 21,545,671	\$ 20,715,571	\$ 22,839,724	\$ 22,643,133
Restricted	854,360	1,306,688	8,770,724	8,885,414
Unrestricted	12,292,012	14,921,757	6,958,339	7,004,606
Total primary government net assets	<u>\$34,692,043</u>	<u>\$36,944,016</u>	<u>\$38,568,787</u>	<u>\$38,533,153</u>

CASCADE COUNTY, MONTANA
CHANGE IN NET ASSETS
LAST FOUR YEARS
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Expenses				
Governmental activities:				
General government	\$ 6,020,636	\$ 5,902,286	\$ 6,692,050	\$ 6,206,856
Public safety	8,263,448	8,475,107	9,257,363	11,049,302
Public works	2,660,177	3,044,372	3,893,224	4,300,928
Public health	3,718,394	3,981,286	4,018,923	4,393,730
Social and economic services	1,851,928	1,821,099	1,813,239	2,029,118
Culture and recreation	554,713	464,432	455,192	449,212
Housing and community development	133,284	215,894	146,645	169,507
Conservation of natural resources	41,889	36,539	39,300	40,334
Miscellaneous	491,234	300,473	330,154	308,008
Interest on long-term debt	774,017	731,594	692,947	559,394
Total governmental activities expenses	<u>24,509,720</u>	<u>24,973,082</u>	<u>27,339,037</u>	<u>29,506,389</u>
Business-type activities:				
Solid Waste	541,975	3,431,450	3,727,867	4,241,001
Montana ExpoPark	1,264,564	513,105	535,224	602,413
Electric	-	-	41,318	41,057
Total business-type activities expenses	<u>1,806,539</u>	<u>3,944,555</u>	<u>4,304,409</u>	<u>4,884,471</u>
Total primary government expenses	<u>\$ 26,316,259</u>	<u>\$ 28,917,637</u>	<u>\$ 31,643,446</u>	<u>\$ 34,390,860</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 1,967,255	\$ 1,273,134	\$ 1,739,886	\$ 2,205,400
Public safety	4,587,539	5,346,980	5,015,127	5,386,434
Other activities	1,668,992	1,614,906	1,700,972	1,548,826
Operating grants and contributions	3,065,373	3,988,386	5,057,000	5,238,763
Capital grants and contributions	59,776	14,559	350,930	187,776
Total governmental activities program revenue	<u>11,348,935</u>	<u>12,237,965</u>	<u>13,863,915</u>	<u>14,567,199</u>
Business-type activities:				
Charges for services:				
Solid Waste	397,755	2,131,573	2,372,768	2,565,013
Montana ExpoPark	467,013	591,176	511,325	479,519
Water Operating	-	-	49,901	50,974
Total business-type activities program revenues	<u>864,768</u>	<u>2,722,749</u>	<u>2,933,994</u>	<u>3,095,506</u>
Total primary government program revenues	<u>\$ 12,213,703</u>	<u>\$ 14,960,714</u>	<u>\$ 16,797,909</u>	<u>\$ 17,662,705</u>
Net (expense)/revenue				
Governmental activities	\$ (13,160,785)	\$ (12,735,117)	\$ (13,475,122)	\$ (14,939,190)
Business-type activities	(941,771)	(1,221,806)	(1,370,415)	(1,788,965)
Total primary government net expense	<u>\$ (14,102,556)</u>	<u>\$ (13,956,923)</u>	<u>\$ (14,845,537)</u>	<u>\$ (16,728,155)</u>

CASCADE COUNTY, MONTANA
CHANGE IN NET ASSETS, continued
LAST FOUR YEARS
(accrual basis of accounting)

	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Revenues and other Changes in Net Assets				
Governmental activities:				
Property taxes	\$ 12,485,133	\$ 14,393,031	\$ 14,697,398	\$ 14,639,702
Licenses and permits	118,440	-	-	
Intergovernmental	500,784	1,120,614	774,147	600,416
Investment earnings	259,047	131,616	337,320	617,448
Miscellaneous	574,446	559,905	622,346	826,409
Transfers	(9,939,813)	(829,557)	(1,225,887)	(1,330,970)
Total governmental activities	<u>3,998,037</u>	<u>15,375,609</u>	<u>15,205,324</u>	<u>15,353,005</u>
Business-type activities:				
Investment earnings	2,829	3,730	13,466	8,523
Gain on sale of assets	-	-	-	18
Transfers	9,939,813	829,557	1,225,887	1,330,970
Total business-type activities	<u>9,942,642</u>	<u>833,287</u>	<u>1,239,353</u>	<u>1,339,511</u>
Total primary government	<u>\$ 13,940,679</u>	<u>\$ 16,208,896</u>	<u>\$ 16,444,677</u>	<u>\$ 16,692,516</u>
Change in Net Assets				
Governmental activities	\$ (9,162,748)	\$ 2,640,492	\$ 1,730,202	\$ 413,815
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)
Total primary government	<u>\$ (161,877)</u>	<u>\$ 2,251,973</u>	<u>\$ 1,599,140</u>	<u>\$ (35,639)</u>

CASCADE COUNTY, MONTANA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,138,369	2,004,223	1,929,643	2,035,571	2,640,920	2,902,786	2,445,623	4,128,239	3,891,536	3,413,087
Total General Fund	<u>\$ 2,138,369</u>	<u>\$ 2,004,223</u>	<u>\$ 1,929,643</u>	<u>\$ 2,035,571</u>	<u>\$ 2,640,920</u>	<u>\$ 2,902,786</u>	<u>\$ 2,445,623</u>	<u>\$ 4,128,239</u>	<u>\$ 3,891,536</u>	<u>\$ 3,413,087</u>
All other governmental funds										
Reserved										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,429,872	\$ 6,240,891
Debt service funds	-	-	-	1,254,976	1,099,565	849,703	660,779	1,097,448	522,217	614,746
Capital projects funds	4,163,833	244,700	14,292	14,292	14,957	14,957	14,957	15,671	818,635	2,029,777
Unreserved, reported in:										
Special revenue funds	3,889,903	4,874,077	6,485,299	7,058,492	8,129,199	8,462,086	8,189,647	7,689,967	-	-
Debt service funds	2,287,671	1,566,626	1,311,084	-	-	-	-	-	-	-
Capital projects funds	1,281,091	855,042	996,087	1,177,241	1,338,113	1,184,710	907,111	1,043,589	-	-
Total all other governmental funds	<u>\$ 11,622,498</u>	<u>\$ 7,540,445</u>	<u>\$ 8,806,762</u>	<u>\$ 9,505,001</u>	<u>\$ 10,581,834</u>	<u>\$ 10,511,456</u>	<u>\$ 9,772,494</u>	<u>\$ 9,846,675</u>	<u>\$ 8,770,724</u>	<u>\$ 8,885,414</u>

CASCADE COUNTY, MONTANA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

Revenues	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Taxes and Special Assessments	\$ 11,811,310	\$ 12,301,758	\$ 11,192,983	\$ 11,627,899	\$ 13,029,180	\$ 13,085,293	\$ 12,512,335	\$ 14,793,200	\$ 14,498,144	\$ 15,028,040
Licenses and permits	668,209	790,600	784,261	822,229	725,870	85,327	118,440	98,986	114,237	112,355
Intergovernmental	9,212,977	5,437,632	5,219,694	5,153,175	5,938,832	6,748,412	5,365,248	6,059,213	7,340,286	7,279,444
Charges for services	1,580,390	3,205,292	5,384,031	5,328,151	5,780,287	6,245,167	6,020,108	6,443,671	6,390,211	6,917,106
Fines	432,655	446,230	491,336	474,079	558,223	553,976	454,054	445,686	500,217	519,944
Investment earnings	1,060,125	899,646	560,266	840,835	1,311,032	718,010	259,047	120,352	298,344	516,215
Miscellaneous	260,727	327,182	595,103	615,419	636,623	678,872	542,768	559,905	654,797	826,409
Internal Services	-	-	-	-	-	-	-	49,439	6,738	36,872
Total revenues	<u>25,026,393</u>	<u>23,408,340</u>	<u>24,227,674</u>	<u>24,861,787</u>	<u>27,980,047</u>	<u>28,115,057</u>	<u>25,272,000</u>	<u>28,570,452</u>	<u>29,802,974</u>	<u>31,236,385</u>
Expenditures										
General government	4,997,404	4,822,262	5,014,376	5,242,316	5,537,231	6,354,606	5,714,763	5,819,366	6,823,164	6,178,150
Public Safety	4,099,963	5,955,357	7,163,652	8,003,515	9,052,295	9,176,711	7,818,384	7,965,283	8,966,574	10,649,169
Public Works	2,332,441	2,413,524	2,414,602	2,509,416	2,521,693	2,549,109	2,571,441	2,693,303	3,540,694	3,923,900
Public Health	2,371,565	2,697,636	2,832,272	2,894,306	3,171,176	3,292,700	3,683,980	3,914,142	4,037,354	4,366,466
Social and Economic Services	1,167,161	1,225,708	1,230,388	1,366,670	1,538,114	1,778,893	1,844,440	1,791,179	1,829,921	2,006,018
Culture and Recreation	842,024	882,453	947,904	950,182	975,455	1,020,226	559,248	464,395	456,482	448,690
Housing and Community Development	89,819	114,792	128,719	115,799	121,249	135,926	133,084	215,353	149,547	170,999
Conservation of Natural Resources	33,544	31,114	34,969	32,311	37,366	33,740	42,189	36,449	40,524	40,745
Micellaneous	275,668	301,398	479,077	340,370	354,671	384,835	495,454	300,511	329,851	307,231
Capital Outlay	11,014,696	6,146,690	836,196	2,446,106	863,056	1,249,597	1,013,302	673,982	1,303,344	643,296
Debt Service	1,786,760	3,164,786	1,961,836	-	-	-	-	-	-	-
Principal	-	-	-	1,165,113	1,171,182	1,176,493	1,118,084	2,065,892	1,633,721	1,264,889
Interest	-	-	-	986,694	980,081	734,733	755,096	714,929	665,367	472,174
Total expenditures	<u>29,011,045</u>	<u>27,755,720</u>	<u>23,043,991</u>	<u>26,052,798</u>	<u>26,323,569</u>	<u>27,887,569</u>	<u>25,749,465</u>	<u>26,654,784</u>	<u>29,776,543</u>	<u>30,471,727</u>
Excess of revenues over (under) expenditures	<u>(3,984,652)</u>	<u>(4,347,380)</u>	<u>1,183,683</u>	<u>(1,191,011)</u>	<u>1,656,478</u>	<u>227,488</u>	<u>(477,465)</u>	<u>1,915,668</u>	<u>26,431</u>	<u>764,658</u>
Other financing sources (uses)										
Transfers in	1,210,048	2,476,934	2,086,337	2,177,233	1,630,821	1,604,861	2,320,875	2,333,902	2,839,940	5,314,889
Transfers out	(1,210,048)	(2,476,934)	(2,140,432)	(2,211,959)	(1,691,069)	(1,759,083)	(3,118,265)	(3,429,172)	(4,215,826)	(6,691,511)
Bond Proceeds	-	-	-	64,000	-	-	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	-	5,855,000	-	-	-	6,410,000
Payments to refunded bond escrow agent	-	-	-	-	-	(6,128,538)	-	-	-	(6,489,473)
Proceeds from Loans / Capital leases	189,377	112,918	25,840	1,913,086	89,699	424,000	36,350	935,357	-	318,332
Sale of capital assets	12,411	18,368	28,969	56,547	2,659	1,743	42,381	1,042	11,170	9,341
Total other financing sources (uses)	<u>201,788</u>	<u>131,286</u>	<u>714</u>	<u>1,998,907</u>	<u>32,110</u>	<u>(2,017)</u>	<u>(718,659)</u>	<u>(158,871)</u>	<u>(1,364,716)</u>	<u>(1,128,422)</u>
Net change in fund balances	<u>\$ (3,782,864)</u>	<u>\$ (4,216,094)</u>	<u>\$ 1,184,397</u>	<u>\$ 807,896</u>	<u>\$ 1,688,588</u>	<u>\$ 225,471</u>	<u>\$ (1,196,124)</u>	<u>\$ 1,756,797</u>	<u>\$ (1,338,285)</u>	<u>\$ (363,764)</u>
Debt service as a percentage of noncapital expenditures	9.93%	14.65%	8.83%	10.03%	9.23%	7.73%	8.19%	11.99%	8.78%	6.18%

**CASCADE COUNTY, MONTANA
 ASSESSED VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
 LAST FOUR FISCAL YEARS**

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property	
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value
2003	\$ 2,738,384,249	\$ 102,803,614	\$ 98,746,451	\$ 2,976,526	\$ 34,686,245	\$ 1,046,144	\$ 2,871,816,945	\$ 106,826,284
2004	2,935,907,719	104,728,838	98,109,811	2,951,773	35,695,210	989,783	3,069,712,740	108,670,394
2005	3,034,196,304	108,765,446	95,855,490	2,876,333	36,791,905	966,354	3,166,843,699	112,608,133
2006	3,211,413,428	112,610,122	109,248,937	3,329,276	38,048,693	947,938	3,358,711,058	116,887,336

**CASCADE COUNTY, MONTANA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Cascade County				Overlapping Governments											
Fiscal Year	Operating Mills	Debt Service Mills	Total County Mills	City of Belt	Town of Cascade	Town of Neihart	City of Great Falls	Transit District	Great Falls School District	Cascade School District	Stockett School District	Belt School District	Sun River Valley School District	Vaughn School District	Ulm School District
1998	90.30	14.50	104.80	139.00	80.00	63.10	88.79	12.20	142.46	119.34	189.49	142.44	239.80	253.77	125.25
1999	90.30	7.69	97.99	139.00	80.00	63.10	88.79	10.25	170.02	112.10	209.84	145.99	243.66	247.18	132.11
2000	92.49	10.06	102.55	112.92	84.86	63.41	92.77	10.97	169.13	105.65	193.69	154.02	246.53	249.32	172.51
2001	110.44	11.68	122.12	166.65	87.44	65.99	108.12	12.68	164.81	178.33	215.54	150.81	258.34	252.28	209.94
2002	116.86	12.00	128.86	146.50	88.20	67.93	111.32	13.31	183.54	153.31	325.02	178.15	303.49	295.99	253.23
2003	116.79	15.80	132.59	166.00	90.26	70.01	119.00	13.76	195.25	209.62	348.26	186.76	320.35	317.97	290.48
2004	125.37	19.28	144.65	166.00	91.21	77.89	124.33	14.07	208.17	223.89	372.39	205.49	322.49	359.09	302.20
2005	124.73	15.94	140.67	183.00	96.98	139.01	131.64	14.76	209.51	228.73	346.84	211.55	309.90	336.35	281.68
2006	130.46	12.95	143.41	185.00	105.90	77.89	138.27	15.06	199.47	216.99	372.40	201.63	314.61	349.23	248.78

Overlapping Governments											Total Mills
Fiscal Year	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle Fire #1 District	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conservation	West Great Falls Flood Control	State	Total Mills	
1997	85.33	52.90	9.76	7.00	3.00	2.24	2.12	-	143.33	2,040.12	
1998	87.02	52.90	9.76	7.01	3.00	2.24	1.50	-	141.12	2,004.99	
1999	93.22	52.90	9.76	7.01	3.00	2.24	1.50	27.90	143.00	2,080.56	
2000	86.03	58.26	6.53	2.47	32.21	2.28	1.32	30.70	146.33	2,124.46	
2001	102.78	63.78	6.87	3.24	32.21	2.38	1.66	30.80	142.93	2,379.70	
2002	95.81	62.99	7.43	3.66	38.07	2.50	1.87	30.62	157.10	2,648.90	
2003	141.02	63.50	8.05	3.89	44.99	2.55	1.94	28.51	143.82	2,898.58	
2004	147.70	66.10	8.54	4.33	40.37	2.82	2.01	27.46	147.46	3,058.66	
2005	150.43	68.88	8.71	13.00	42.98	2.89	1.81	27.41	149.41	3,096.14	
2006	140.38	71.19	8.82	13.27	40.03	2.40	1.92	26.79	148.03	3,021.47	

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
June 30, 2006**

Taxpayer	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
PP&L Montana LLC	9,875,282	1	8.72%			
Montana Power				11,336,805	1	9.85%
U.S. West Communications				4,472,398	2	
Northwestern Energy LLC	7,698,041	2	6.80%			
Qwest Corporation	1,901,649	3	1.68%			
Burlington Northern Santa Fe Railroad	1,310,436	4	1.16%	2,079,538	3	1.81%
Cenex-Crude Gathering System				1,231,552	4	1.07%
Front Range Pipeline LLC	970,246	7	0.86%			
Montana Refining Co.	738,033	6	0.65%	853,809	6	0.74%
Great Falls Gas	661,397	8	0.58%			
Macerich Partnership LP	1,111,421	5	0.98%	1,092,721	5	0.95%
Tri-Touch America				854,844	7	0.74%
McElroy & Associates				665,802	8	0.58%
Conoco Pipe Line Co.				443,238	9	0.38%
General Mills Inc.	600,032	9	0.53%	395,083	10	0.34%
City of Great Falls	552,755	10	0.49%			
Totals	<u>\$ 25,419,292</u>		<u>22.44%</u>	<u>\$ 23,425,790</u>		<u>20.35%</u>
Total Taxable Value	<u>\$ 113,278,901</u>			<u>\$ 115,128,434</u>		

**CASCADE COUNTY, MONTANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 9,716,157	\$ 8,997,917	92.61%	\$ 671,704	\$ 9,669,621	99.52%
1998	9,614,330	9,256,946	96.28%	311,163	9,568,109	99.52%
1999	8,612,283	8,570,893	99.52%	(1,268)	8,569,625	99.50%
2000	9,847,458	9,610,748	97.60%	232,954	9,843,702	99.96%
2001	10,924,573	10,322,697	94.49%	540,372	10,863,069	99.44%
2002	10,636,367	10,077,067	94.74%	544,208	10,621,275	99.86%
2003	12,057,842	10,240,111	84.92%	1,796,710	12,036,821	99.83%
2004	12,590,680	11,168,265	88.70%	1,331,146	12,499,411	99.28%
2005	12,754,800	11,177,520	87.63%	1,111,455	12,288,975	96.35%
2006	13,434,799	12,382,065	92.16%	-	12,382,065	92.16%

**CASCADE COUNTY, MONTANA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Governmental Activities</u>				<u>Business-Type</u>	<u>Total Primary</u>	<u>Percentage of</u>	<u>Per Capita</u>
	<u>General</u>	<u>Special</u>	<u>Loans</u>	<u>Capital Leases</u>	<u>Activities</u>			
	<u>Obligation Bonds</u>	<u>Assessment</u>					<u>Loans</u>	<u>Government</u>
		<u>Bonds</u>						
1997	\$ 17,215,000	\$ 2,080,000	\$ 495,532	\$ 555,760	\$ -	\$ 20,346,292	1.19%	\$ 257
1998	16,070,000	1,940,000	477,912	400,737	-	18,888,649	1.01%	239
1999	15,450,000	1,820,000	271,533	294,924	-	17,836,457	0.93%	228
2000	14,785,000	1,804,000	195,975	13,360,089	-	30,145,064	1.52%	375
2001	14,090,000	1,487,905	141,330	1,307,695	-	17,026,930	0.82%	214
2002	13,420,000	1,319,130	526,413	1,178,227	-	16,443,770	0.78%	207
2003	12,600,000	1,174,157	504,909	1,053,614	500,919	15,833,599	0.72%	199
2004	11,750,000	1,075,787	1,327,628	32,816	449,968	14,636,199	N/A	183
2005	10,865,000	901,184	776,649	28,606	-	12,571,439	N/A	158
2006	10,005,000	761,266	971,148	13,463	-	11,750,877	N/A	148

N/A - Information is not currently available.

**CASCADE COUNTY, MONTANA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
1997	\$ 17,215,000	\$ 884,372	\$ 16,330,628	14.67%	\$206
1998	16,070,000	983,285	15,086,715	13.10%	191
1999	15,450,000	674,119	14,775,881	12.59%	189
2000	14,785,000	533,625	14,251,375	12.43%	177
2001	14,090,000	553,758	13,536,242	12.44%	170
2002	13,420,000	444,936	12,975,064	11.85%	163
2003	12,600,000	126,667	12,473,333	11.37%	157
2004	11,750,000	474,798	11,275,202	10.58%	142
2005	10,865,000	216,711	10,648,289	9.36%	133
2006	10,005,000	261,359	9,743,641	8.60%	122

**CASCADE COUNTY, MONTANA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Debt Limit	\$ 26,479,540	\$ 26,990,447	\$ 26,380,140	\$ 26,380,140	\$ 44,991,274	\$ 46,998,407	\$ 41,789,049	\$ 40,074,760	\$ 45,349,635	\$ 44,640,249
Total debt applicable to limit	<u>20,346,291</u>	<u>19,503,387</u>	<u>17,926,449</u>	<u>18,191,085</u>	<u>18,640,914</u>	<u>18,097,912</u>	<u>17,198,157</u>	<u>16,226,277</u>	<u>13,299,848</u>	<u>11,750,877</u>
Legal debt margin	<u>\$ 6,133,249</u>	<u>\$ 7,487,060</u>	<u>\$ 8,453,691</u>	<u>\$ 8,189,055</u>	<u>\$ 26,350,360</u>	<u>\$ 28,900,495</u>	<u>\$ 24,590,892</u>	<u>\$ 23,848,483</u>	<u>\$ 32,049,787</u>	<u>\$ 32,889,372</u>
Total debt applicable to the limit as a percentage of debt limit	76.84%	72.26%	67.95%	68.96%	41.43%	38.51%	41.15%	40.49%	29.33%	26.32%

In FY2001 the Montana Legislature changed the calculation of the debt limitation for local governments. This is why in FY2001 the County has larger debt limitation.

Legal Debt Margin Calculation for Fiscal Year 2006

Total assessed value	\$3,188,589,196
Debt limit (1.4% of total assessed value)	44,640,249
Debt applicable to limit:	
General obligation bonds	10,005,000
Other Indebtness	<u>1,745,877</u>
Total net debt applicable to limit	<u>11,750,877</u>
Legal debt margin	<u>\$ 32,889,372</u>

CASCADE COUNTY, MONTANA
ASSESSMENTS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected (1)</u>
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
2006	198,969	199,282

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

**CASCADE COUNTY, MONTANA
DEMOGRAPHIC STATISTICS
FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1997	79,134	1,709,602	21,604	36.2	14,304	5.3%
1998	78,983	1,863,494	23,721	34.8	15,375	5.5%
1999	78,282	1,915,008	24,463	*	15,215	5.3%
2000	80,357	1,977,742	24,661	36.7	14,586	5.0%
2001	79,644	2,071,992	26,016	*	14,296	4.5%
2002	79,389	2,112,966	26,546	*	13,902	4.3%
2003	79,561	2,195,749	27,523	*	13,498	4.6%
2004	79,849	2,334,066	29,231	*	13,287	4.3%
2005	79,569	*	*	*	12,436	4.2%
2006	79,569	*	*	*	12,354	3.7%

* - information not available

**CASCADE COUNTY, MONTANA
PRINCIPAL EMPLOYERS
JUNE 30, 2006 and TEN YEARS AGO**

Employer	2006			1997		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Malmstrom Air Force Base	4,078	1	10.48%	4,116	1	11.52%
Benefis Health Care Center	2,400	2	6.17%	1,300	3	3.64%
Great Falls Public School System	1,613	3	4.14%	1,814	2	5.08%
Montana Air National Guard	1,100	4	2.83%	1,034	4	2.89%
Benefis West				905	5	2.53%
Great Falls Clinic	773	5	1.99%	318	9	0.89%
N.E.W.	700	6	1.80%			
Cascade County	500	8	1.28%	375	8	1.05%
City of Great Falls	469	9	1.21%	522	6	1.46%
Buttrey Food and Drug				450	7	1.26%
Wal-Mart	550	7	1.41%			
Sletten Construction				300	10	0.84%
Albertson's	280	10	0.72%			
Total County Employment	38,916			35,737		

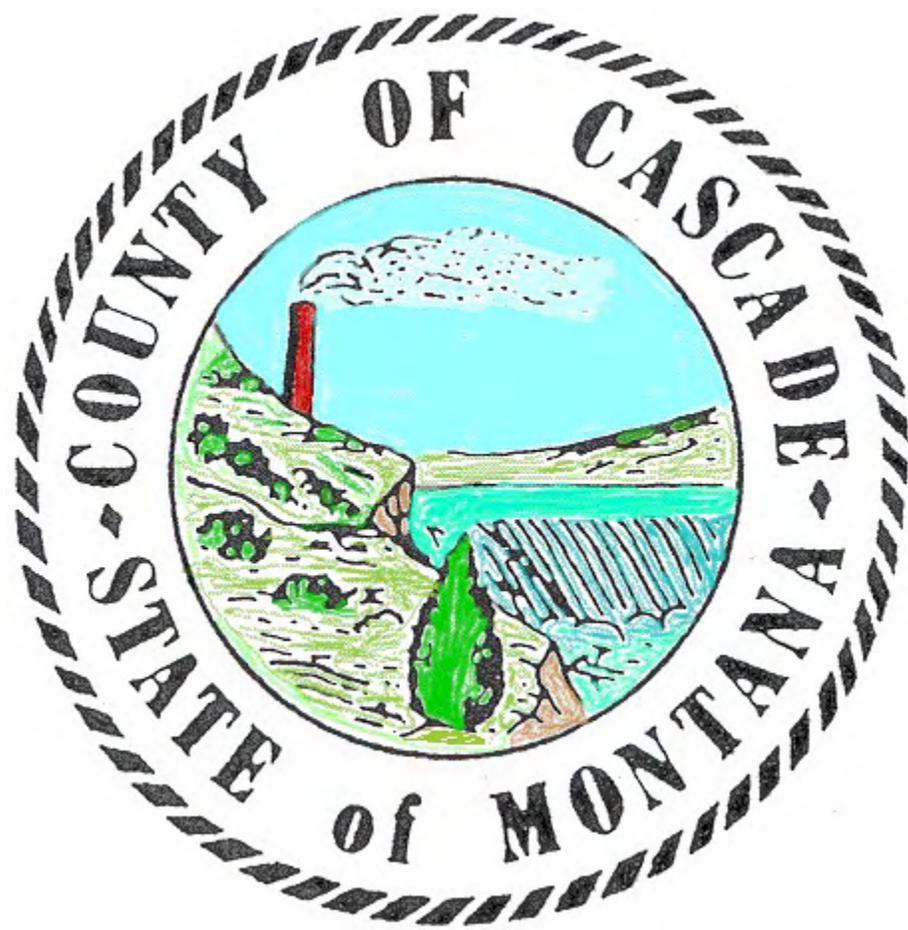
CASCADE COUNTY, MONTANA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

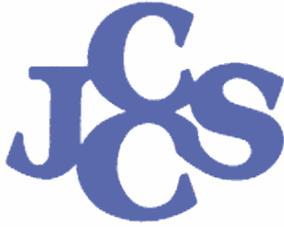
Function	Full-time Equivalent Employees as of June 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government	102	119	111	118	117	96	100	103	104	103
Public Safety	131	164	176	180	176	158	159	156	183	185
Public Works	45	55	60	52	64	66	65	63	66	85
Public Health	54	57	56	55	59	67	76	69	73	82
Social and economic services	31	36	42	41	42	46	43	45	45	42
Housing and community development	6	7	8	5	80	6	10	10	13	12
Conservation of natural resources	2	4	3	2	2	2	2	2	4	4
Miscellaneous	<u>1</u>	<u>2</u>								
Total	<u><u>372</u></u>	<u><u>444</u></u>	<u><u>458</u></u>	<u><u>455</u></u>	<u><u>542</u></u>	<u><u>443</u></u>	<u><u>457</u></u>	<u><u>450</u></u>	<u><u>490</u></u>	<u><u>515</u></u>

SINGLE AUDIT



SECTION





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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 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, 2006, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 8, 2006. 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 an opinion 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 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

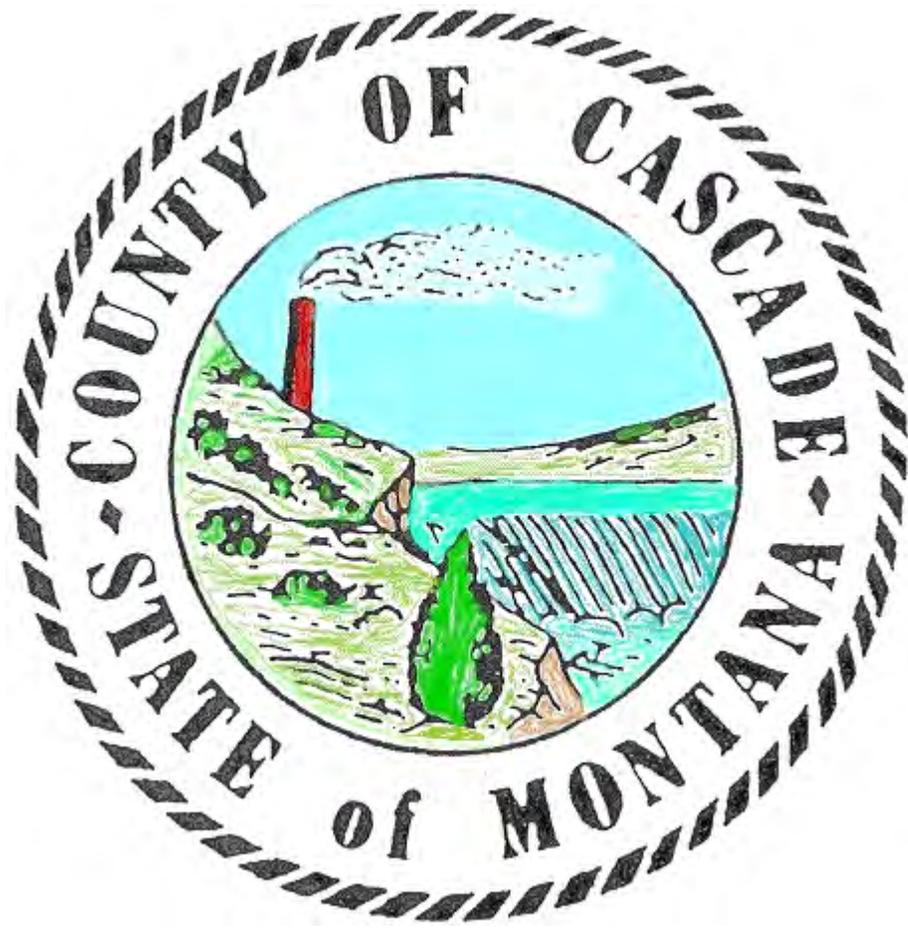
As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and 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*.

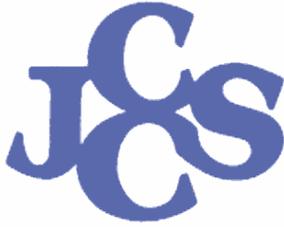
We noted certain matters that we reported to management of Cascade County, Montana in a separate letter dated December 8, 2006.

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
December 8, 2006





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

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of Cascade County, Montana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. 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, 2006.

Internal Control Over Compliance

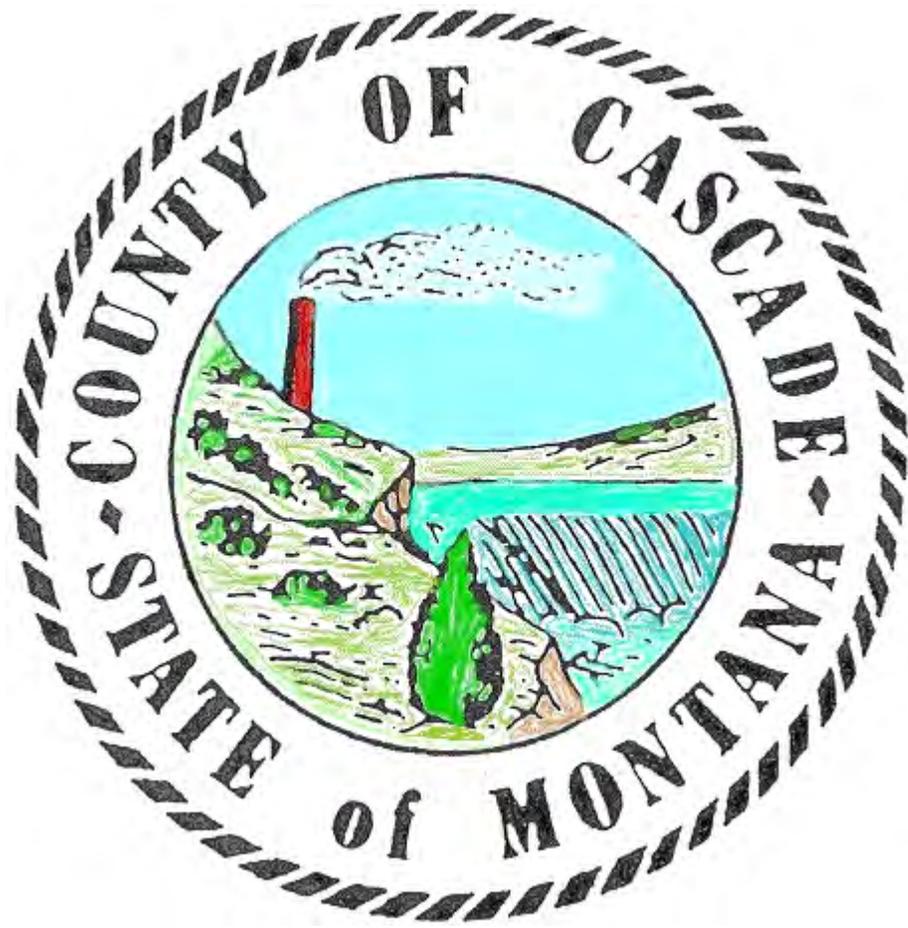
The management of Cascade County, Montana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cascade County, Montana's 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
December 8, 2006



CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2005	Grant Revenues	Expenditures		Balance June 30, 2006
						Federal	Match	
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I4PRMP607		-	25,423	46,983	9,920	(31,480)
HIDTA	7.000	I6PRMP607Z	104,021	-	123,573	68,836	-	54,737
Total Office of National Drug Control Policy				-	148,996	115,819	9,920	23,257
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Elderly Feeding Program Commodities	10.550	04-22A-A008		3,957	-	3,957	-	-
Elderly Feeding Program Commodities	10.550	05-22A-A008		-	22,926	16,236	-	6,690
Commodities	10.565	03-027-21003-0	30,240	4,011	31,033	28,330	-	6,715
Special Supplemental Food Program for Women, Infants, and Children	10.557	04-07-5-21-004-0	248,149	-	212,098	212,098	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557			-	79,711	79,711	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557			-	224	224	-	-
Commodities - Cash-in-Lieu	10.550	05-22A-A008	36,500	-	30,953	30,953	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	49,688	49,688	-	-
Total U.S. Department of Agriculture				7,968	426,634	421,197	-	13,405
U.S. Department of Housing and Urban Development								
Passed through the Montana Department of Commerce								
Growth Policy Planning Grant	14.228	MT CDBG 05PG-03	15,000	-	11,359	11,359	-	-
CDBG ULRRWSD	14.228	MT-CDBG-04PH-02	500,000	-	432,212	432,212	-	-
Planning Grant	14.228		15,000	-	732	-	-	732
Total U.S. Department of Housing and Urban Development				-	444,303	443,571	-	732

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

Funding Agency	Federal	Program Number	Program or Award Amount	Balance July 1, 2005	Grant Revenues	Expenditures		Balance June 30, 2006
	CFDA Number					Federal	Match	
U.S. Department of Justice								
Direct								
LLEBG	16.592	2004-LB-BX-1429	15,451	17,221	582	-	-	17,803
LLEBG #4	16.592	2003-LB-BX-0715	36,687	22,978	571	22,807	571	171
Total Direct Programs				40,199	1,153	22,807	571	17,973
Passed through the Montana Board of Crime Control								
Juvenile Holdover Program	16.523	00-A02-81350	21,375	1	-	-	-	1
Youth Drug Court	16.523				15,000	15,000	-	-
Juvenile Accountability Incentive	16.523	02-A03-81656	133,652	12,933	21,604	25,295	1,400	7,842
Integrated Prevention Program	16.548	02-P01-81216	100,000	-	10,000	10,000	-	-
Drug Court Grant	16.585	OPJ 2005-DC-BX-0038		-	28,702	28,702	-	-
Strengthening Accountability	16.523			-	26,413	26,413	-	-
Alliance for Youth	16.523			-	75,000	75,000	-	-
Strengthening Accountability	16.523			-	34,413	34,413	-	-
Passed through the Montana Department of Military Affairs								
War Supplement Grant	16.007	2003-MT-T3-0021	23,327	-	1	898	-	(897)
Equipment Grant	16.004	2003-TE-TX-0176	71,874	-	466,633	466,633	-	-
ERS Equipment Grant	16.004	2003-MU-T3-0021	499,988	-	34,652	34,652	-	-
Passed through the Alliance for Youth								
Drug-free Communities	16.729		11,250	-	1,667	1,667	-	-
Drug -free Communities	16.729		9,265	-	9,265	9,265	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595	2005-WS-Q5-0175		-	1,668	1,668	-	-
Total pass through programs				12,934	725,018	729,606	1,400	6,946
Total U.S. Department of Justice				53,132	726,170	752,412	1,971	24,919

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

Funding Agency	Federal	Program Number	Program or Award Amount	Balance July 1, 2005	Grant Revenues	Expenditures		Balance June 30, 2006
	CFDA Number					Federal	Match	
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Fairgrounds Imp	20.205		157,223	-	148,601	128,760	19,841	-
Weed & Mosquito	20.205			-	53,745	46,313	7,432	-
Niehart School	20.205	STPE 7(39)	87,013	3,781	125,451	111,773	17,343	116
Traffic Safety	20.600	2005-08-02-04	5,425	-	2,422	2,175	-	247
Traffic Safety	20.600	2006-09-020-06-2006-11-03	10,250	-	5,109	5,109	-	-
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	8,383	960	8,383	960	-
Passed through Health Mothers, Healthy Babies								
The Montana Coalition	20.600		25,000	-	25,198	24,198	1,000	-
The Montana Coalition	20.600		25,000	-	6,045	6,045	-	-
Total U.S. Department of Transportation				<u>12,164</u>	<u>367,531</u>	<u>332,756</u>	<u>46,576</u>	<u>363</u>
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
Ground Water Assessment	66.605			-	4,624	4,624	-	-
Water Supply Systems	66.605	504004	3,000	-	2,730	2,730	-	-
Total U.S. Environmental Protection Agency				<u>-</u>	<u>7,354</u>	<u>7,354</u>	<u>-</u>	<u>-</u>
Federal Emergency Management Agency								
Passed through the Montana Department of Military Affairs								
CERT	83.565			-	6,545	5,606	-	939
Civil Defense	83.503			-	40,378	40,378	-	-
Total Federal Emergency Management Agency				<u>-</u>	<u>46,923</u>	<u>45,984</u>	<u>-</u>	<u>939</u>
Election Assistance Commission								
Passed through Montana Secretary of State								
Polling Place Accessibility	90.401		34,822	-	17,622	12,622	-	5,000

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

Funding Agency	Federal	Program Number	Program or Award Amount	Balance July 1, 2005	Grant Revenues	Expenditures		Balance June 30, 2006
	CFDA Number					Federal	Match	
U.S. Department of Health and Human Services								
Direct								
Community Health Center	93.224	1-H80-CS-00566-01	1,415,021	229,967	1,148,483	864,058	538,217	(23,825)
Community Health Center	93.224	3-H80-CS-00566-01-01	177,520	113,230	252,397	100,000	134,258	131,369
Health Service	93.224			-	3,200	3,200	-	-
Total Direct Programs				<u>343,197</u>	<u>1,404,080</u>	<u>967,258</u>	<u>672,475</u>	<u>107,544</u>
Passed through Montana Department of Health and Human Services								
Ombudsman	93.042	04-22A-A008	6,473	217	-	-	-	217
Ombudsman	93.042	03-22A-A008	51,500	-	99,460	58,290	38,340	2,830
Ombudsman	93.042	03-22A-A008	4,689	-	18,931	11,095	7,298	538
Title IIID/F	93.043	04-22A-A008	8,844	-	14,928	8,749	5,755	424
Elder Abuse	93.043	04-22A-A8EA	10,200	1,339	-	-	-	1,339
Title IIIB	93.044	04-22A-A008	173,365	310	-	-	310	-
Title IIIB	93.044	03-22A-A008	93,536	-	150,925	88,452	57,869	4,604
Title IIIC	93.045	04-22A-A008	316,571	4,642	-	-	4,642	-
Title IIIC	93.045	03-22A-A008	195,504	-	325,367	190,687	120,783	13,897
Title IIIA	93.044	04-22A-A008	2,000	9	5,631	3,300	2,171	169
Title IIIE	93.052	04-22A-A008	90,334	1,175	-	-	1,175	-
Title IIIE	93.052	03-22A-A008	63,201	-	96,124	56,335	35,880	3,909
HIV Consortium and Direct Care	93.118	02-07-4-51-102-0	35,250	4,368	-	-	-	4,368
HIV Consortium and Direct Care	93.118	03-07-4-51-102-0	34,500	2,778	18,594	18,594	-	2,778
HIV Prevention	93.118	02-07-4-51-012-0	56,356	(495)	13,384	13,384	-	(495)
HIV Prevention	93.118	03-07-4-51-004-0	3,696	1,351	19,509	19,509	-	1,351
Fetal Alcohol Syndrome	93.230	02-07-5-31-010-0	75,000	-	4,450	4,450	-	-
Fetal Alcohol Syndrome	93.230	03-07-5-31-001-0	133,760	-	16,915	16,919	-	(4)
Abstinence	93.235	03-021-32-005-0	10,000	-	1,160	1,160	-	-
Environ Public Health Tracking	93.283	04-07-1-05-005-0	12,000	-	17,803	10,859	-	6,944
Bioterrorism	93.283		-	109,308	-	-	-	109,308
Bioterrorism	93.283	04-07-4-61-008-0	176,442	24,983	89,703	89,703	-	24,983
MTDPHHS: Bioterrorism	93.283	04-07-4-61-008-0	133,202	-	39,303	17,044	-	22,259
Tobacco Program	93.283	04-07-3-31-022-0	58,089	21,557	80,000	64,299	-	37,258
Children's Justice Account	93.643	20063CJAG0002	5,400	-	3,764	5,646	-	(1,882)
Youth In Need of Care	93.658	20063LEGI0001	46,256	-	2,207	2,147	-	60

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2005				2006
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and								
Human Services, continued								
MTDPHHS: Children's Health	93.778	01-07-2-21-012-0	12,800	-	16,442	12,397	-	4,045
SHIP	93.779	04-22A-A008	9,039	141	-	-	141	-
SHIP	93.779	03-22A-A008	6,460	-	13,268	7,776	4,973	519
Cancer	93.919	02-07-3-01-006-0	60,400	20,469	505	-	-	20,974
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	15,776	-	5,891	-	9,885
Breast and Cervical Health	93.919	04-07-3-01-002-0	131,400	6,070	62,520	62,520	-	6,070
Maternal and Child Health	93.994	04-07-5-01-007-0	140,877	-	177,986	93,959	84,027	-
Maternal and Child Health	93.994	05-07-5-01-007-0	152,197	-	84,396	-	84,396	-
Maternal and Child Health	93.994			-	447	447	-	-
Immunization	93.994	02-07-4-31-007-0	32,843	-	11,981	11,981	-	-
Immunization	93.994	04-07-4-31-007-0	21,753	-	10,205	10,205	-	-
Immunization	93.994			-	695	-	695	-
TB Program	93.994	02-07-4-11-042-0	10,000	-	3,358	3,358	-	-
TB Program	93.994	03-07-4-11-042-0	8,000	-	2,951	2,951	-	-
Passed through the Alliance for Youth								
Alliance for Youth CIP	93.230	00-341-744100	31,095	240	-	-	-	240
Passed through the Yellowstone City County Health								
Department								
Ryan White	93.918		15,000	448	14,814	14,814	-	448
Total pass through programs				214,686	1,417,726	906,921	448,455	277,036
Total U.S. Department of Health and Human Services				557,883	2,821,806	1,874,179	1,120,930	384,580
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002	03SRPMT007	98,314	17,511	151,721	116,126	52,591	515
Foster Grandparents	94.011	03SFPMT004	208,334	10,157	270,564	220,062	60,501	158
Total National Senior Services Corporation				27,668	422,285	336,188	113,092	673
Total Expenditures of Federal Awards				658,815	5,429,625	4,342,083	1,292,489	453,868

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2006

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of Cascade County, Montana. The County's reporting entity is defined in Note 1 of the County's financial statements. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through from other government agencies, are included in this schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the County's financial statements.

3. Grant Revenue

Grant Revenue consists of Federal Dollars and match monies received for the grant.

**CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2006**

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 Housing and Urban Development CDBG ULRRWSD, Growth Policy Planning Grant	14.228
U.S. Department of Health and Human Services Community Health Center, Health Service	93.224

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, 2006**

No matters are reportable as there were no prior-year findings.