

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2008

JULY 1, 2007 – JUNE 30, 2008

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2008

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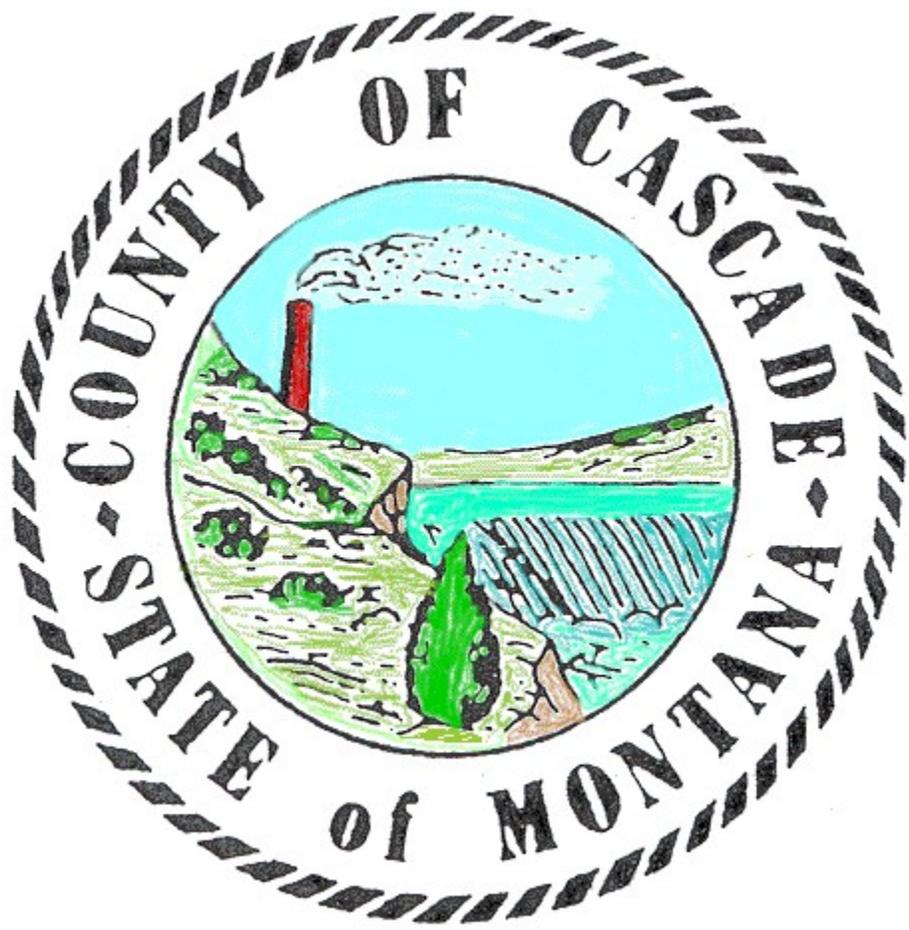
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INTRODUCTORY



SECTION





CASCADE COUNTY

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

December 31, 2008

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, 2008.

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, 2008, 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, 2008, 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 81,775. 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 pages 23 and 24 as part of the basic financial statements for the governmental funds. For governmental funds, except for the General Fund and the Public Safety Fund, with appropriated annual budgets, these comparisons are presented in the government's fund subsection of this report, which starts on page 50.

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 2008 and are expected to do the same in fiscal year 2009.

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. 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 2008. 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 is currently remodeling the downtown campus to better serve the community. One of the main goals is to bring departments that work together into one area. The County also set up an equipment replacement program for the Road Department. This will be done by taking out a loan to pay off existing equipment, purchasing two new road graders and a new loader. The road department then will take the money it has traditionally paid for debt payment and fund a capital equipment fund. The general fund will pay for the new debt on the equipment. In addition, the County will obtain a capital improvement loan to finish construction of the new Public Works facility and complete the remodeling of the downtown campus. If funding is available from the loan the County is obtaining the County will start the refurbishing of the old jail into useful space.

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 July 2007 the County decided to hire a full-time safety officer/risk manager in the Human Resources Department. During the fiscal year the County has established a County safety committee and is working on a new wellness program for employees.

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, 2007. This was the sixth 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, 2007

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.



Oliver S. Cox

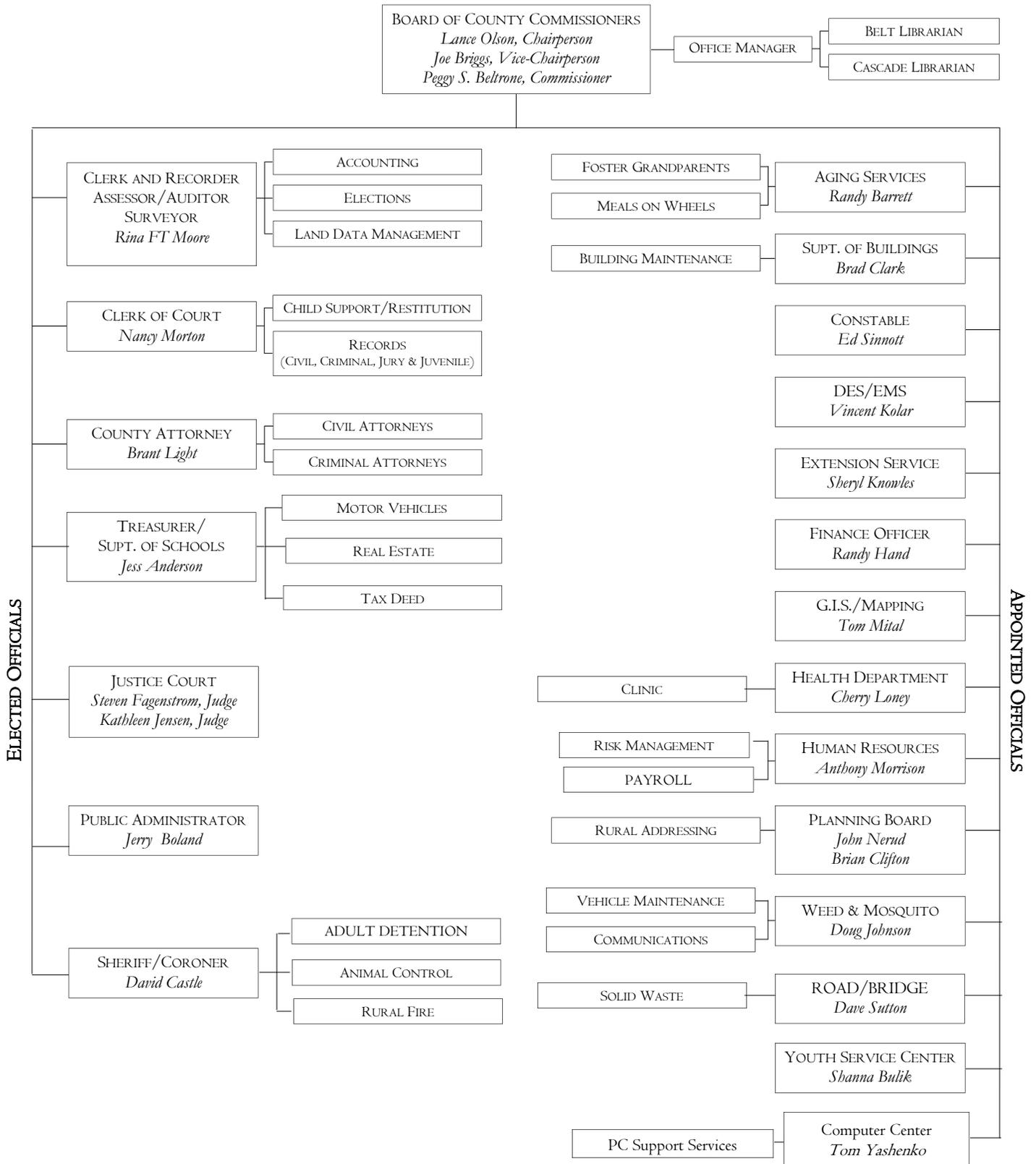
President

Jeffrey R. Emer

Executive Director

Cascade County Organizational Structure

June 30, 2008



**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2008**

| <u>Office</u> | <u>Name of County Official/Officer</u> | <u>Date Term Expires</u> |
|-------------------------------------|--|--------------------------|
| Commissioner (Chairperson) | Lance Olson | 12/31/2008 |
| Commissioner (Vice-Chairperson) | Joe Briggs | 12/31/2010 |
| Commissioner | Peggy S. Beltrone | 12/31/2012 |
| Attorney | Brant Light | 12/31/2010 |
| Clerk and Recorder/Auditor/Surveyor | Rina FT Moore | 12/31/2010 |
| Clerk of District Court | Ruth Reeves | 12/31/2010 |
| Justice of the Peace | Steven Fagenstrom | 12/31/2010 |
| Justice of the Peace | Kathleen Jensen | 12/31/2010 |
| Public Administrator | Jerry Boland | 12/31/2010 |
| Sheriff/Coroner | David Castle | 12/31/2010 |
| Treasurer/School Superintendent | Jess Anderson | 12/31/2010 |

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, 2008, 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, 2008, 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.

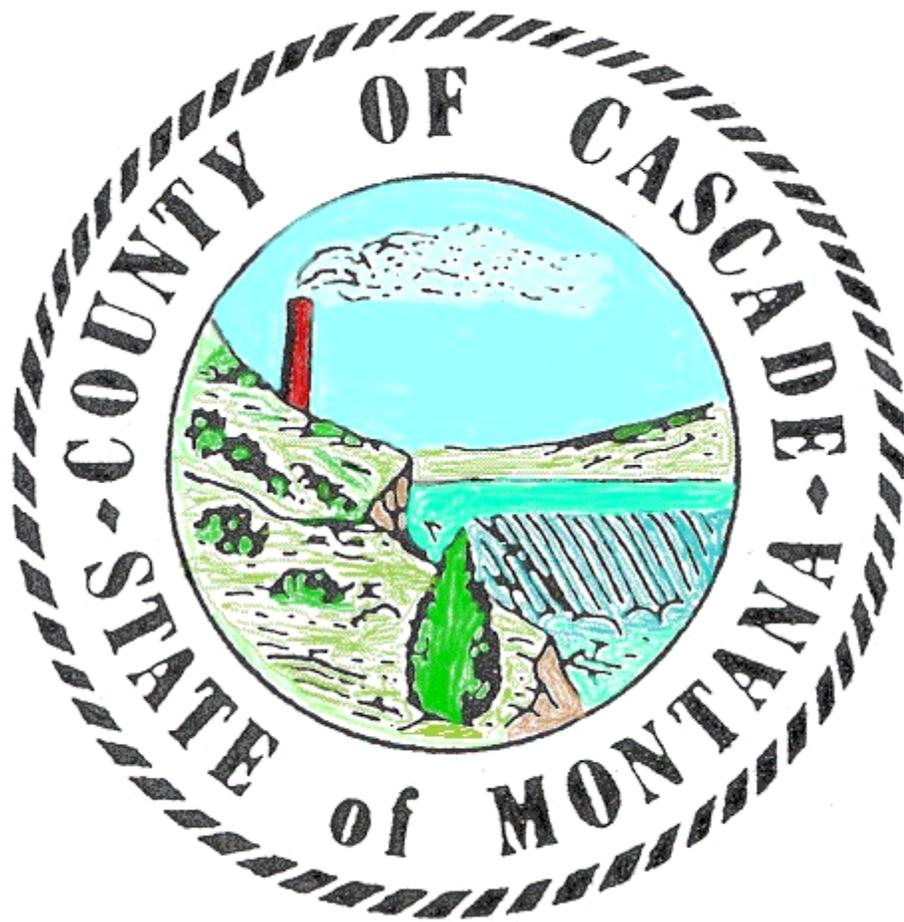
In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2008, on our consideration of Cascade County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant 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 important for assessing the results of our audit.

The management's discussion and analysis on pages 11 through 17, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Great Falls, Montana
December 30, 2008



Cascade County, Montana

Management's Discussion and Analysis

For the Year Ended June 30, 2008

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, 2008. 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 \$45,794,811 (*net assets*). Of this amount, \$8,146,447 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were increased by \$3,188,977.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$37,570,692 an increase of \$3,482,481 in comparison with the prior year. Approximately fifteen percent of this total amount, \$5,499,513, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,518,066 or approximately 27% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$1,778,974 (17%) 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 18-19 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 131 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Safety Fund (special revenue), and the County Shops (capital improvement) which are considered to be major

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2008

funds. Data from the other 128 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 20-24 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 25-27 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 28-29 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 30 – 48 of this report.

Other information Combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary funds can be found on pages 50-266 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 \$45,794,811 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (70.18 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'S NET ASSETS | | | | | |
|-----------------------------------|------------------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| | Governmental | | Business-type | | Total | |
| | Activities | | Activities | | | |
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Current and Other Assets | \$ 17,828,523 | \$ 21,044,314 | \$ 575,065 | \$ 680,296 | \$ 18,403,588 | \$ 21,724,610 |
| Capital Assets | 32,694,066 | 27,324,912 | 8,282,185 | 8,527,192 | 40,976,251 | 35,852,104 |
| Total Assets | <u>50,522,589</u> | <u>48,369,226</u> | <u>8,857,250</u> | <u>9,207,488</u> | <u>59,379,839</u> | <u>57,576,714</u> |
| Long-term Liabilities Outstanding | 9,595,004 | 11,387,348 | 37,413 | 35,371 | 9,632,417 | 11,422,719 |
| Other Liabilities | 3,356,893 | 2,893,667 | 595,718 | 654,495 | 3,952,611 | 3,548,162 |
| Total Liabilities | <u>12,951,897</u> | <u>14,281,015</u> | <u>633,131</u> | <u>689,866</u> | <u>13,585,028</u> | <u>14,970,881</u> |
| Net Assets: | | | | | | |
| Invested in Capital Assets, | | | | | | |
| Net of Related Debt | 26,563,279 | 21,013,216 | 8,282,185 | 8,527,192 | 32,140,464 | 26,355,408 |
| Restricted | 5,507,900 | 6,159,168 | - | - | 5,507,900 | 6,159,168 |
| Unrestricted | 5,499,513 | 6,915,827 | (58,066) | (9,570) | 8,146,447 | 10,091,257 |
| Total Net Assets | <u>\$ 37,570,692</u> | <u>\$ 34,088,211</u> | <u>\$ 8,224,119</u> | <u>\$ 8,517,622</u> | <u>\$ 45,794,811</u> | <u>\$ 42,605,833</u> |

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2008

The County has \$2,705,000 in outstanding General Obligation Bonds for capital improvements at the Montana ExpoPark. Since General Obligation Bonds are payable as a governmental activity and not a business-type activity these bonds are not reflected in Invested in Capital Assets, Net of Related Debt except for in the total column.

An additional portion of Cascade County's net assets (13.44 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* (\$7,492,788) 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.

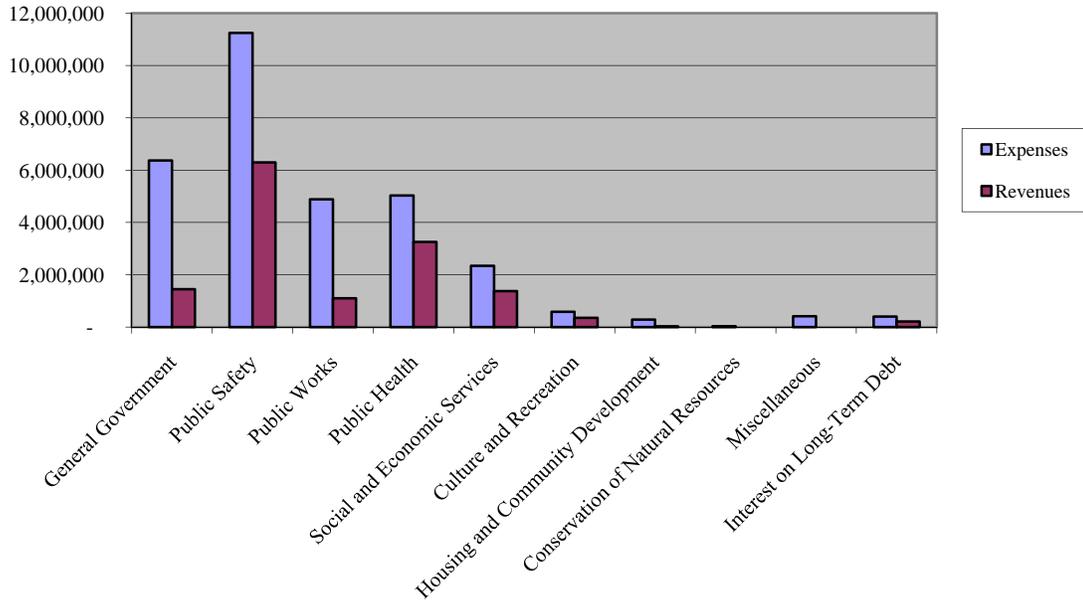
| | CASCADE COUNTY'S CHANGES IN NET ASSETS | | | | | |
|---------------------------------------|--|----------------------|---------------------|---------------------|----------------------|----------------------|
| | Governmental | | Business-Type | | Total | |
| | Activities | | Activities | | | |
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 8,738,506 | \$ 8,394,950 | \$ 3,200,836 | \$ 3,384,040 | \$ 11,939,342 | \$ 11,778,990 |
| Operating Grants and Contributions | 4,843,635 | 4,646,567 | - | - | 4,843,635 | 4,646,567 |
| Capital Grants and Contributions | 480,752 | - | - | - | 480,752 | - |
| General Revenues: | | | | | | |
| Property Taxes | 20,290,722 | 19,609,437 | - | - | 20,290,722 | 19,609,437 |
| Other | 2,034,652 | 2,154,612 | 9,854 | 10,061 | 2,044,506 | 2,164,673 |
| Total Revenues | <u>36,388,267</u> | <u>34,805,566</u> | <u>3,210,690</u> | <u>3,394,101</u> | <u>39,598,957</u> | <u>38,199,667</u> |
| Expenses: | | | | | | |
| General Government | 6,366,097 | 5,717,749 | - | - | 6,366,097 | 5,717,749 |
| Public Safety | 11,247,654 | 11,498,195 | - | - | 11,247,654 | 11,498,195 |
| Public works | 4,885,763 | 3,773,150 | - | - | 4,885,763 | 3,773,150 |
| Public health | 5,032,677 | 4,691,216 | - | - | 5,032,677 | 4,691,216 |
| Social and economic services | 2,338,732 | 2,130,051 | - | - | 2,338,732 | 2,130,051 |
| Culture and recreation | 586,395 | 472,633 | - | - | 586,395 | 472,633 |
| Housing and community development | 288,721 | 213,676 | - | - | 288,721 | 213,676 |
| Conservation of natural resources | 29,786 | 41,541 | - | - | 29,786 | 41,541 |
| Miscellaneous | 410,608 | 297,104 | - | - | 410,608 | 297,104 |
| Interest on long-term debt | 401,301 | 452,952 | - | - | 401,301 | 452,952 |
| Montana Expo Park | - | - | 4,128,383 | 4,169,841 | 4,128,383 | 4,169,841 |
| Solid Waste | - | - | 645,919 | 621,729 | 645,919 | 621,729 |
| Water Operating | - | - | 47,944 | 47,150 | 47,944 | 47,150 |
| Total Expenses | <u>31,587,734</u> | <u>29,288,267</u> | <u>4,822,246</u> | <u>4,838,720</u> | <u>36,409,980</u> | <u>34,126,987</u> |
| Change in Net Assets Before Transfers | 4,800,533 | 5,517,299 | (1,611,556) | (1,444,619) | 3,188,977 | 4,072,680 |
| Transfers | <u>(1,318,052)</u> | <u>(1,357,289)</u> | <u>1,318,052</u> | <u>1,357,289</u> | - | - |
| Change in Net Assets | 3,482,481 | 4,160,010 | (293,504) | (87,330) | 3,188,977 | 4,072,680 |
| Net Assets beginning of year | <u>34,088,211</u> | <u>29,928,201</u> | <u>8,517,623</u> | <u>8,604,953</u> | <u>42,605,834</u> | <u>38,533,154</u> |
| Net Assets end of year | <u>\$ 37,570,692</u> | <u>\$ 34,088,211</u> | <u>\$ 8,224,119</u> | <u>\$ 8,517,623</u> | <u>\$ 45,794,811</u> | <u>\$ 42,605,834</u> |

Governmental activities: Governmental activities increased Cascade County's net assets by \$4,800,533 before transfers. Key elements of this increase are as follows:

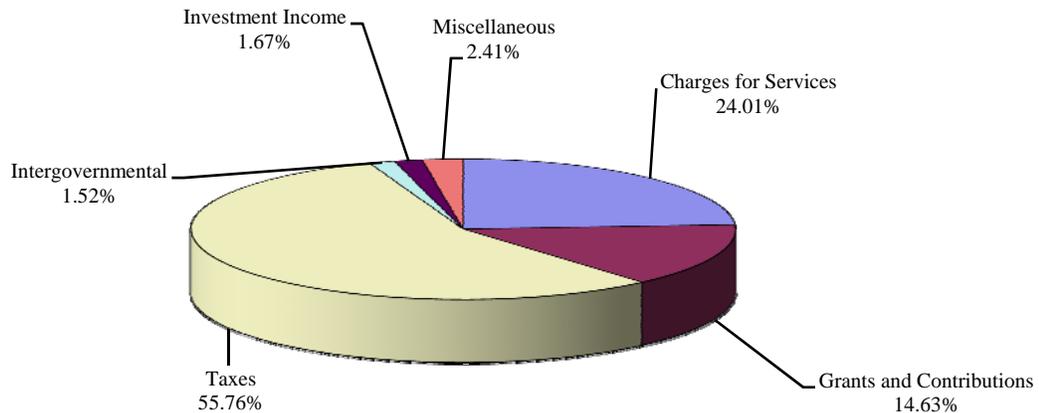
- In February 2009 PPL and the State Department of Revenue settled the PPL protest. In November 2008 the State Department of Revenue and Northwest Energy settled the tax protest. The County determined that since these two major protests were settled that the County would not create an allowance for protested taxes for the current year.
- The County built a new Public Works Facility during the year which was capitalized.
- The County aggressively sought other grants to provide services to the residents of the County.

Expense and Program Revenues – Governmental Activities

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2008



Revenues by Source – Governmental Activities



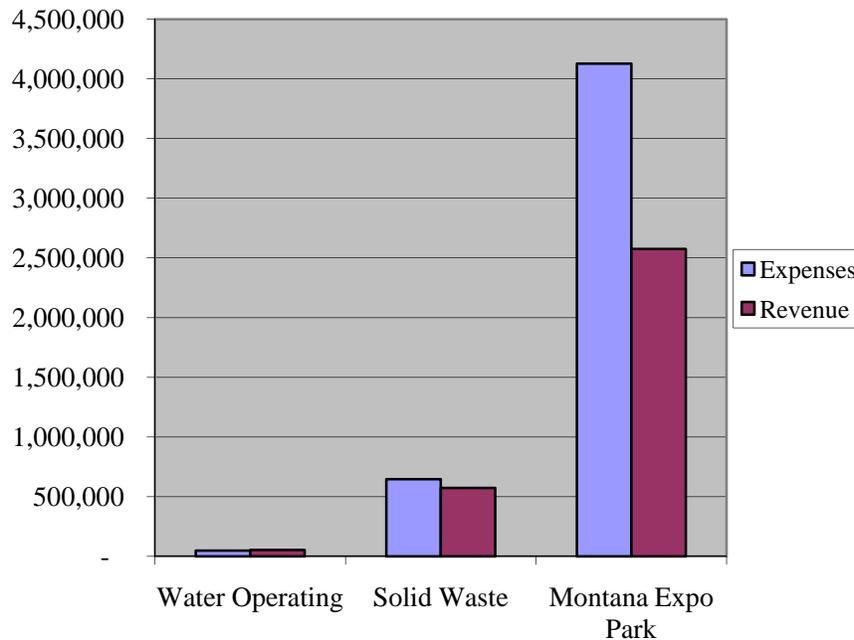
For the most part, except for improvements in infrastructure, increases in expenses closely paralleled inflation and growth in the demand for services.

Business-type activities decreased Cascade County's net assets by \$1,611,556, before transfers. Key elements of this decrease are as follows:

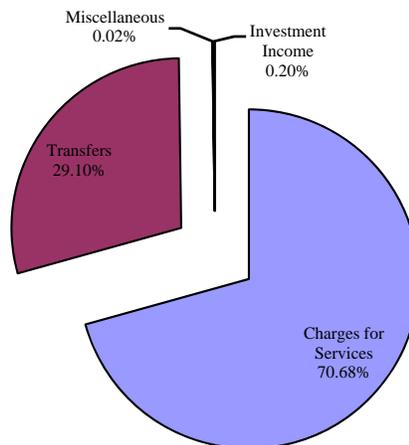
- The Montana Expo Park had a loss before transfers of \$1,545,873. The County is watching expenditures closely and has requested management of the park to reduce the operating loss of the facility. The County for the upcoming fiscal year gave management a cap on the amount of support that the County is willing to supply for support of the facility.
- Solid Waste Disposal had a loss before transfers of \$72,135. The Health Board turned management of the District back to the Board of County Commissioners. Upon review of the system staff recommended an increase in assessments and the privatization of the District. In July 2008 the Board of County Commissioners signed a contract with Montana Waste Systems to privatize the operation of the District. In addition, the County is establishing a recycling program for the District.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2008

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 \$8,025,966, a decrease of \$1,448,684 in comparison with the prior year. Approximately 31.37 percent of this total amount (\$2,518,066) 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 (\$831,068), 2) to provide for capital improvements in the County (\$1,028,305), 3) to provide services in special revenue funds (\$3,648,527).

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,518,066. 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 27 percent of total general fund expenditures and other financing uses.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2008**

The general fund's fund balance was decreased by \$795,025 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$1,333,355. For further explanation see General Fund Budgetary Highlights below.
- The Board of County Commissioners set a policy that transfers one time monies (major tax protests) into capital reserve. Departments may apply for funding that is available. The General Fund transferred approximately \$882,000 from the protest into capital reserve.
- The Board of County Commissioners transferred the remaining budget authority into the Public Works capital project. This was approximately \$724,000.

The Public Safety's fund balance decreased by \$347,655. Key factors in this are as follows:

- Revenues exceeded budgeted revenues by \$339,316. This was due to the PPL tax protest release of approximately \$529,000 which was transferred to capital reserves.
- The County rents out bed space in its adult detention center. The department overestimated during the budget revenue by approximately \$235,000.
- The department saved approximately \$384,000 over budgeted expenditures.

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 \$25,338. 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 (\$16,294). The total decrease in net assets was \$51,941. 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 (\$67,110). The total decrease in net assets was \$248,015. 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 a \$1,381,699 difference between the original budget and the final amended budget in total. The changes in the budget were utilizing an additional \$500,000 of the reserves to fund the Montana ExpoPark for the remainder of the year. The \$881,699 budget amendment was to transfer the released PPL tax protest monies to capital reserves. The budget as originally adopted required the use of \$754,570 of the reserves while the revised amendment utilized \$2,136,269 of the reserves, the year end actual utilized \$795,025 of the reserves. The significant variances between budget and actual are as follows:

1. The PPL tax protest release which was not budgeted brought an additional \$881,699 of tax revenue to the fund.
2. 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 \$403,348 more than budgeted.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2008, amounts to \$40,976,251 (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 | |
| | 2008 | 2007 | 2008 | 2007 | 2007 | 2006 |
| Land | \$ 641,255 | \$ 641,255 | \$ 84,681 | \$ 84,681 | \$ 725,936 | \$ 725,936 |
| Land Easements | 3,198,284 | 3,198,284 | - | - | 3,198,284 | 3,198,284 |
| Construction in Progress | 5,444,946 | 351,180 | 252,981 | 12,955 | 5,697,927 | 364,135 |
| Buildings | 16,499,299 | 16,900,688 | 5,689,361 | 5,948,882 | 22,188,660 | 22,849,570 |
| Improvements Other Than Buildings | 98,586 | 107,832 | 2,067,537 | 2,231,809 | 2,166,123 | 2,339,641 |
| Machinery and Equipment | 2,763,188 | 2,296,997 | 187,625 | 248,865 | 2,950,813 | 2,545,862 |
| Infrastructure | 4,048,508 | 3,828,676 | - | - | 4,048,508 | 3,828,676 |
| Total | \$ 32,694,066 | \$ 27,324,912 | \$ 8,282,185 | \$ 8,527,192 | \$ 40,976,251 | \$ 35,852,104 |

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

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2008**

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$8,629,267. Of this amount, \$7,940,000 comprises of debt backed by the full faith and credit of the County and \$689,267 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 \$309,599 in loans; \$1,415,149 in compensated absences and \$13,823 in capital leases.

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

| | Governmental Activities | | Business-type Activities | | Total | |
|---|----------------------------|---------------------|-----------------------------|-------------|---------------------|---------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| | General Obligation Bonds | \$ 7,940,000 | \$ 8,985,000 | \$ - | \$ - | \$ 7,940,000 |
| Special Assessment Debt with Governmental Commitment | 689,267 | 882,625 | - | - | 689,267 | 882,625 |
| Total | \$ 8,629,267 | \$ 9,867,625 | \$ - | \$ - | \$ 8,629,267 | \$ 9,867,625 |

Cascade County's total debt was reduced by \$1,778,974 (17%) 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 \$60,235,377 which is significantly in excess of Cascade County's outstanding debt.

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 4.0 percent, which is the same when compared to a year ago. This compares favorably to the state's average unemployment rate of 4.1 percent and favorably to the national average of 5.5 percent.
- Inflationary trends in the region compare favorably to national indices.
- 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. Fiscal Year 2009 will be the last year of this levy.
- The County will complete the construction process of the new Public Works Facility which was started during the Fiscal Year 2008.

All of these factors were considered in preparing Cascade County's budget for the 2009 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$2,518,066. Cascade County has appropriated \$1,395,122 of this amount for spending in the 2009 fiscal year budget. It is intended that this use of available fund balance will allow the County to provide current level of services and complete capital projects during the 2009 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, 2008

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 12,209,903 | \$ 415,756 | \$ 12,625,659 |
| Taxes and assessments receivable | 3,336,519 | 98,245 | 3,434,764 |
| Inventory | - | 9,317 | 9,317 |
| Other receivables | 1,980,051 | 33,968 | 2,014,019 |
| Prepaid expenses | 12,536 | 90,131 | 102,667 |
| Due from (to) other funds | 102,356 | (72,352) | 30,004 |
| Deferred Charges | 116,902 | - | 116,902 |
| Restricted cash and cash equivalents | 70,256 | - | 70,256 |
| Capital assets (net of accumulated depreciation): | | | |
| Land | 641,255 | 84,681 | 725,936 |
| Land Easements | 3,198,284 | - | 3,198,284 |
| Construction in progress | 5,444,946 | 252,981 | 5,697,927 |
| Buildings | 16,499,299 | 5,689,361 | 22,188,660 |
| Improvements other than buildings | 98,586 | 2,067,537 | 2,166,123 |
| Machinery and equipment | 2,763,188 | 187,625 | 2,950,813 |
| Infrastructure | 4,048,508 | - | 4,048,508 |
| | <u>50,522,589</u> | <u>8,857,250</u> | <u>59,379,839</u> |
| Total Assets | | | |
| LIABILITIES | | | |
| Short-term payables | \$ 2,621,472 | \$ 215,873 | \$ 2,837,345 |
| Unearned revenue | - | 379,845 | 379,845 |
| Current portion of long-term debt | 735,421 | - | 1,214,558 |
| Noncurrent liabilities: | | | |
| General obligation bonds | 7,355,000 | - | 6,875,000 |
| Special assessment debt | 422,450 | - | 422,450 |
| Loans | 432,706 | - | 432,706 |
| Compensated absences | 1,377,736 | 37,413 | 1,415,149 |
| Capital lease obligations | 7,112 | - | 7,975 |
| | <u>12,951,897</u> | <u>633,131</u> | <u>13,585,028</u> |
| Total Liabilities | | | |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | 26,563,279 | 8,282,185 | 32,140,464 |
| Restricted for: | | | |
| Capital Improvements | 1,028,305 | - | 1,028,305 |
| Debt service | 831,068 | - | 831,068 |
| General Government | 613,999 | - | 613,999 |
| Public Safety | 621,114 | - | 621,114 |
| Public Works | 715,068 | - | 715,068 |
| Public Health | 992,787 | - | 992,787 |
| Social & Economic Services | 227,780 | - | 227,780 |
| Cultural & Recreation | 110,351 | - | 110,351 |
| Housing & Community Development | 206,187 | - | 206,187 |
| Miscellaneous | 161,241 | - | 161,241 |
| Unrestricted | 5,499,513 | (58,066) | 8,146,447 |
| | <u>\$ 37,570,692</u> | <u>\$ 8,224,119</u> | <u>\$ 45,794,811</u> |
| Total Net Assets | | | |

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

CASCADE COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

| | 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 | \$ 6,366,097 | \$ 1,280,061 | \$ 167,444 | \$ - | \$ (4,918,592) | \$ - | \$ (4,918,592) |
| Public safety | 11,247,654 | 5,710,207 | 586,753 | - | (4,950,694) | - | (4,950,694) |
| Public works | 4,885,763 | 501,555 | 356,693 | 244,281 | (3,783,234) | - | (3,783,234) |
| Public health | 5,032,677 | 1,008,407 | 2,248,557 | - | (1,775,713) | - | (1,775,713) |
| Social and economic services | 2,338,732 | 4,288 | 1,367,363 | - | (967,081) | - | (967,081) |
| Culture and recreation | 586,395 | - | 116,825 | 236,471 | (233,099) | - | (233,099) |
| Housing and community development | 288,721 | 22,708 | - | - | (266,013) | - | (266,013) |
| Conservation of natural resources | 29,786 | - | - | - | (29,786) | - | (29,786) |
| Miscellaneous | 410,608 | - | - | - | (410,608) | - | (410,608) |
| Interest on long-term debt | 401,301 | 211,280 | - | - | (190,021) | - | (190,021) |
| Total governmental activities | <u>31,587,734</u> | <u>8,738,506</u> | <u>4,843,635</u> | <u>480,752</u> | <u>(17,524,841)</u> | <u>-</u> | <u>(17,524,841)</u> |
| Business-type activities: | | | | | | | |
| Montana ExpoPark | 4,128,383 | 2,574,699 | - | - | - | (1,553,684) | (1,553,684) |
| Solid Waste | 645,919 | 572,766 | - | - | - | (73,153) | (73,153) |
| Water Operating | 47,944 | 53,371 | - | - | - | 5,427 | 5,427 |
| Total business-type activities | <u>4,822,246</u> | <u>3,200,836</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,621,410)</u> | <u>(1,621,410)</u> |
| Total government | <u>\$ 36,409,980</u> | <u>\$ 11,939,342</u> | <u>\$ 4,843,635</u> | <u>\$ 480,752</u> | <u>\$ (17,524,841)</u> | <u>\$ (1,621,410)</u> | <u>\$ (19,146,251)</u> |
| General Revenues: | | | | | | | |
| Property taxes | | | | | 20,290,722 | - | 20,290,722 |
| Intergovernmental | | | | | 552,159 | - | 552,159 |
| Investment Income | | | | | 606,848 | 8,850 | 615,698 |
| Miscellaneous | | | | | 875,645 | 1,004 | 876,649 |
| Transfers | | | | | (1,318,052) | 1,318,052 | - |
| Total general revenues and transfers | | | | | <u>21,007,322</u> | <u>1,327,906</u> | <u>22,335,228</u> |
| Change in net assets | | | | | 3,482,481 | (293,504) | 3,188,977 |
| Net assets - beginning of year | | | | | 34,088,211 | 8,517,623 | 42,605,834 |
| Net assets - end of year | | | | | <u>\$ 37,570,692</u> | <u>\$ 8,224,119</u> | <u>\$ 45,794,811</u> |

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2008

| | General Fund | Public Safety | County Shops | Other Governmental Funds | Total Governmental Funds |
|--------------------------------------|--------------|---------------|--------------|--------------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 2,065,099 | \$ 275 | \$ 356,929 | \$ 5,746,203 | \$ 8,168,506 |
| Restricted cash and cash equivalents | - | 15,914 | - | 9,847 | 25,761 |
| Taxes and assessments receivable | 445,988 | 340,738 | - | 2,549,793 | 3,336,519 |
| Other receivables | 27,603 | 780,218 | - | 1,095,898 | 1,903,719 |
| Prepaid expenses | - | - | - | 12,536 | 12,536 |
| Due from other funds | 852,652 | - | - | 35,194 | 887,846 |
| Total Assets | \$ 3,391,342 | \$ 1,137,145 | \$ 356,929 | \$ 9,449,471 | \$ 14,334,887 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Short-term payables | \$ 427,288 | \$ 373,897 | \$ 460,185 | \$ 982,631 | \$ 2,244,001 |
| Due to other funds | - | 65,673 | - | 662,729 | 728,402 |
| Deferred revenue | 445,988 | 340,738 | - | 2,549,792 | 3,336,518 |
| Total Liabilities | 873,276 | 780,308 | 460,185 | 4,195,152 | 6,308,921 |
| Fund Balances: | | | | | |
| Reserved | | | | | |
| Debt Service | - | - | - | 831,068 | 831,068 |
| Capital Improvement | - | - | (103,256) | 1,131,561 | 1,028,305 |
| General Government | - | - | - | 613,999 | 613,999 |
| Public Safety | - | 356,837 | - | 264,277 | 621,114 |
| Public Works | - | - | - | 715,068 | 715,068 |
| Public Health | - | - | - | 992,787 | 992,787 |
| Social & Economic Services | - | - | - | 227,780 | 227,780 |
| Cultural & Recreation | - | - | - | 110,351 | 110,351 |
| Housing & Community Development | - | - | - | 206,187 | 206,187 |
| Miscellaneous | - | - | - | 161,241 | 161,241 |
| Unreserved | | | | | |
| General Fund | 2,518,066 | - | - | - | 2,518,066 |
| Total Fund Balances | 2,518,066 | 356,837 | (103,256) | 5,254,319 | 8,025,966 |
| Total Liabilities and Fund Balances | \$ 3,391,342 | \$ 1,137,145 | \$ 356,929 | \$ 9,449,471 | |

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. | 32,694,066 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds. | 3,336,519 |
| 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. | 3,754,713 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds. | (10,240,572) |
| Net assets of governmental activities | \$ 37,570,692 |

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, 2008

| | <u>General Fund</u> | <u>Public Safety</u> | <u>County Shops</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|---------------------|----------------------|---------------------|---|---|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 5,715,338 | \$ 3,276,951 | \$ - | \$ 13,822,066 | \$ 22,814,355 |
| Licenses and permits | 14,725 | - | - | 87,834 | 102,559 |
| Intergovernmental | 785,646 | 47,902 | - | 5,562,762 | 6,396,310 |
| Charges for services | 599,987 | 4,934,471 | - | 1,786,298 | 7,320,756 |
| Fines and forfeitures | 387,872 | - | - | 89,187 | 477,059 |
| Investment income | 304,790 | 2,722 | 28,199 | 120,978 | 456,689 |
| Miscellaneous | 14,680 | 54,765 | - | 843,452 | 912,897 |
| Internal Services | 32,905 | - | - | - | 32,905 |
| Total Revenues | <u>7,855,943</u> | <u>8,316,811</u> | <u>28,199</u> | <u>22,312,577</u> | <u>38,513,530</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | 3,881,588 | - | - | 763,068 | 4,644,656 |
| Supplies/services/materials, etc. | 1,058,571 | - | - | 345,586 | 1,404,157 |
| Public Safety: | | | | | |
| Personal services | 54,059 | 5,808,500 | - | 1,053,361 | 6,915,920 |
| Supplies/services/materials, etc. | 38,030 | 2,532,764 | - | 931,233 | 3,502,027 |
| Public Works: | | | | | |
| Personal services | - | - | - | 2,191,303 | 2,191,303 |
| Supplies/services/materials, etc. | 173,829 | - | 518,216 | 1,722,543 | 2,414,588 |
| Public Health: | | | | | |
| Personal services | - | 36,712 | - | 3,169,945 | 3,206,657 |
| Supplies/services/materials, etc. | - | 11,900 | - | 1,631,410 | 1,643,310 |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | 1,142,440 | 1,142,440 |
| Supplies/services/materials, etc. | 72,043 | - | - | 1,014,742 | 1,086,785 |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | 34,463 | 34,463 |
| Supplies/services/materials, etc. | - | - | - | 556,266 | 556,266 |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | 242,276 | 242,276 |
| Supplies/services/materials, etc. | - | - | - | 30,717 | 30,717 |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | 24,515 | 24,515 |
| Supplies/services/materials, etc. | - | - | - | 4,338 | 4,338 |
| Miscellaneous | 135,229 | - | - | 234,765 | 369,994 |
| Capital Expenditures | 32,982 | 23,255 | 5,122,547 | 863,643 | 6,042,427 |
| Debt Service: | | | | | |
| Principal | - | - | - | 2,796,625 | 2,796,625 |
| Interest | - | - | - | 386,526 | 386,526 |
| Total Expenditures | <u>5,446,331</u> | <u>8,413,131</u> | <u>5,640,763</u> | <u>19,139,765</u> | <u>38,639,990</u> |
| Excess of revenues over (under) expenditures | <u>2,409,612</u> | <u>(96,320)</u> | <u>(5,612,564)</u> | <u>3,172,812</u> | <u>(126,460)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 649,893 | 449,638 | 4,979,740 | 2,840,781 | 8,920,052 |
| Transfers out | (3,854,530) | (700,983) | - | (5,686,763) | (10,242,276) |
| Total other financing sources (uses) | <u>(3,204,637)</u> | <u>(251,345)</u> | <u>4,979,740</u> | <u>(2,845,982)</u> | <u>(1,322,224)</u> |
| Net Change in Fund Balance | <u>(795,025)</u> | <u>(347,665)</u> | <u>(632,824)</u> | <u>326,830</u> | <u>(1,448,684)</u> |
| Fund Balance, beginning of year | 3,313,091 | 704,502 | 529,568 | 4,927,489 | 9,474,650 |
| Fund Balance, end of year | <u>\$ 2,518,066</u> | <u>\$ 356,837</u> | <u>\$ (103,256)</u> | <u>\$ 5,254,319</u> | <u>\$ 8,025,966</u> |

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

CASCADE COUNTY, MONTANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

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

| | |
|---|----------------------------|
| Net change in fund balances - total governmental funds (page 21) | \$ (1,448,684) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. | 5,137,050 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. | 1,083,761 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | (2,573,151) |
| The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 1,448,055 |
| 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. | (279,661) |
| 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>115,111</u> |
| Change in net assets of governmental activities (page 19) | <u><u>\$ 3,482,481</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, 2008

| | <u>BUDGETED AMOUNTS</u> | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------|-----------------------|---------------------------|------------------------------------|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 4,419,067 | \$ 4,419,067 | \$ 5,715,338 | \$ 1,296,271 |
| Licenses and permits | 14,000 | 14,000 | 14,725 | 725 |
| Intergovernmental | 714,094 | 714,094 | 785,646 | 71,552 |
| Charges for services | 585,427 | 585,427 | 599,987 | 14,560 |
| Fines and forfeitures | 421,000 | 421,000 | 387,872 | (33,128) |
| Investment income | 365,000 | 365,000 | 304,790 | (60,210) |
| Miscellaneous | - | - | 14,680 | 14,680 |
| Internal Services | 4,000 | 4,000 | 32,905 | 28,905 |
| Total Revenues | <u>6,522,588</u> | <u>6,522,588</u> | <u>7,855,943</u> | <u>1,333,355</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 3,907,277 | 3,907,277 | 3,881,588 | 25,689 |
| Supplies/services/materials, etc. | 1,204,626 | 1,225,964 | 1,058,571 | 167,393 |
| Public Safety: | | | | |
| Personal services | 53,380 | 53,380 | 54,059 | (679) |
| Supplies/services/materials, etc. | 106,450 | 100,531 | 38,030 | 62,501 |
| Public Works: | | | | |
| Supplies/services/materials, etc. | 200,000 | 200,000 | 173,829 | 26,171 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 105,000 | 105,000 | 72,043 | 32,957 |
| Miscellaneous | 90,000 | 90,000 | 135,229 | (45,229) |
| Capital Expenditures | 80,500 | 65,081 | 32,982 | 32,099 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>5,747,233</u> | <u>5,747,233</u> | <u>5,446,331</u> | <u>300,902</u> |
| Excess of revenues over (under) expenditures | <u>775,355</u> | <u>775,355</u> | <u>2,409,612</u> | <u>1,634,257</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 642,005 | 642,005 | 649,893 | 7,888 |
| Transfers out | <u>(2,171,930)</u> | <u>(3,553,629)</u> | <u>(3,854,530)</u> | <u>(300,901)</u> |
| Total other financing sources (uses) | <u>(1,529,925)</u> | <u>(2,911,624)</u> | <u>(3,204,637)</u> | <u>(293,013)</u> |
| Net Change in Fund Balance | <u>\$ (754,570)</u> | <u>\$ (2,136,269)</u> | <u>(795,025)</u> | <u>\$ 1,341,244</u> |
| Fund Balance, beginning of year | | | 3,313,091 | |
| Fund Balance, end of year | | | <u>\$ 2,518,066</u> | |

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2008

| | PUBLIC SAFETY | | | |
|---|-------------------------|-----------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 2,738,476 | \$ 2,738,476 | \$ 3,276,951 | \$ 538,475 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 3,081 | 3,081 | 47,902 | 44,821 |
| Charges for services | 5,169,828 | 5,169,828 | 4,934,471 | (235,357) |
| Fines and forfeitures | - | - | - | - |
| Investment income | 26,000 | 26,000 | 2,722 | (23,278) |
| Miscellaneous | 40,110 | 40,110 | 54,765 | 14,655 |
| Total Revenues | <u>7,977,495</u> | <u>7,977,495</u> | <u>8,316,811</u> | <u>339,316</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 6,045,233 | 6,038,033 | 5,808,500 | 229,533 |
| Supplies/services/materials, etc. | 2,709,349 | 2,688,889 | 2,532,764 | 156,125 |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | 35,285 | 35,285 | 36,712 | (1,427) |
| Supplies/services/materials, etc. | 11,900 | 11,900 | 11,900 | - |
| 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 | 5,600 | 23,260 | 23,255 | 5 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>8,807,367</u> | <u>8,797,367</u> | <u>8,413,131</u> | <u>384,236</u> |
| Excess of revenues over (under) expenditures | <u>(829,872)</u> | <u>(819,872)</u> | <u>(96,320)</u> | <u>723,552</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 448,298 | 449,639 | 449,638 | (1) |
| Transfers out | (162,240) | (700,984) | (700,983) | 1 |
| Total other financing sources (uses) | <u>286,058</u> | <u>(251,345)</u> | <u>(251,345)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (543,814)</u> | <u>\$ (1,071,217)</u> | <u>(347,665)</u> | <u>\$ 723,552</u> |
| Fund Balance, beginning of year | | | 704,502 | |
| Fund Balance, end of year | | | <u>\$ 356,837</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, 2008

| | <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 | \$ 28,335 | \$ - | \$ 387,421 | \$ 415,756 | \$ 4,041,397 |
| Taxes and assessments receivable | - | 98,245 | - | 98,245 | - |
| Inventory | - | - | 9,317 | 9,317 | - |
| Other receivables | - | - | 33,968 | 33,968 | 76,332 |
| Prepaid expenses | - | 1,931 | 88,200 | 90,131 | - |
| Total current assets | <u>28,335</u> | <u>100,176</u> | <u>518,906</u> | <u>647,417</u> | <u>4,117,729</u> |
| Noncurrent assets: | | | | | |
| Restricted assets: | | | | | |
| Restricted cash and cash equivalents | - | - | - | - | 44,495 |
| Capital Assets: | | | | | |
| Land | - | 47,379 | 37,302 | 84,681 | - |
| Buildings | - | 59,375 | 10,146,343 | 10,205,718 | - |
| Improvements other than buildings | 7,769 | 58,397 | 4,034,230 | 4,100,396 | - |
| Machinery & Equipment | - | 547,671 | 247,650 | 795,321 | 162,552 |
| Construction in progress | - | - | 252,981 | 252,981 | - |
| Less accumulated depreciation | (1,850) | (437,817) | (6,717,245) | (7,156,912) | (131,101) |
| Total capital assets (net accumulated depreciation) | <u>5,919</u> | <u>275,005</u> | <u>8,001,261</u> | <u>8,282,185</u> | <u>31,451</u> |
| Total noncurrent assets | <u>5,919</u> | <u>275,005</u> | <u>8,001,261</u> | <u>8,282,185</u> | <u>75,946</u> |
| Total assets | <u>34,254</u> | <u>375,181</u> | <u>8,520,167</u> | <u>8,929,602</u> | <u>4,193,675</u> |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Short-term payables | 2,997 | 22,654 | 190,222 | 215,873 | 365,214 |
| Due to other funds | - | 72,352 | - | 72,352 | 57,089 |
| Deferred revenue | - | 513 | 379,332 | 379,845 | - |
| Total current liabilities | <u>2,997</u> | <u>95,519</u> | <u>569,554</u> | <u>668,070</u> | <u>422,303</u> |
| Long-term liabilities: | | | | | |
| Compensated absences payable | - | 20,951 | 16,462 | 37,413 | 16,659 |
| Total noncurrent liabilities | <u>-</u> | <u>20,951</u> | <u>16,462</u> | <u>37,413</u> | <u>16,659</u> |
| Total Liabilities | <u>2,997</u> | <u>116,470</u> | <u>586,016</u> | <u>705,483</u> | <u>438,962</u> |
| NET ASSETS | | | | | |
| Invested in capital assets, net of related debt | 5,919 | 275,005 | 8,001,261 | 8,282,185 | 31,451 |
| Restricted for Equipment replacement | - | - | - | - | 44,495 |
| Unrestricted | 25,338 | (16,294) | (67,110) | (58,066) | 3,678,767 |
| Total net assets | <u>\$ 31,257</u> | <u>\$ 258,711</u> | <u>\$ 7,934,151</u> | <u>\$ 8,224,119</u> | <u>\$ 3,754,713</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, 2008

| | <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 | 53,371 | 12,217 | 2,035,209 | 2,100,797 | 43,521 |
| Miscellaneous | - | 36,004 | 539,490 | 575,494 | - |
| Special assessments | - | 525,549 | - | 525,549 | - |
| Internal services | - | - | - | - | 3,970,109 |
| Total operating revenues | <u>53,371</u> | <u>573,770</u> | <u>2,574,699</u> | <u>3,201,840</u> | <u>4,013,630</u> |
| OPERATING EXPENSES | | | | | |
| Personal services | 7,334 | 294,201 | 344,490 | 646,025 | 83,986 |
| Supplies and materials | 1,240 | 123,715 | 104,395 | 229,350 | 594,959 |
| Purchased services | 35,400 | 176,431 | 2,907,791 | 3,119,622 | 8,980 |
| Building materials | - | - | 168,193 | 168,193 | - |
| Fixed charges | 2,860 | 4,468 | 125,871 | 133,199 | 3,107,446 |
| Bad debt expense | - | - | 7,050 | 7,050 | - |
| Depreciation | 1,110 | 47,104 | 470,593 | 518,807 | 15,305 |
| Total operating expenses | <u>47,944</u> | <u>645,919</u> | <u>4,128,383</u> | <u>4,822,246</u> | <u>3,810,676</u> |
| Operating income (loss) | 5,427 | (72,149) | (1,553,684) | (1,620,406) | 202,954 |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Interest revenue | <u>1,025</u> | <u>14</u> | <u>7,811</u> | <u>8,850</u> | <u>150,159</u> |
| Income (loss) before operating transfers | 6,452 | (72,135) | (1,545,873) | (1,611,556) | 353,113 |
| Transfers out | - | - | (55,123) | (55,123) | (3,905) |
| Transfers in | <u>-</u> | <u>20,194</u> | <u>1,352,981</u> | <u>1,373,175</u> | <u>10,398</u> |
| Increase (decrease) in net assets | 6,452 | (51,941) | (248,015) | (293,504) | 359,606 |
| Total net assets - beginning of year | <u>24,805</u> | <u>310,652</u> | <u>8,182,166</u> | <u>8,517,623</u> | <u>3,395,107</u> |
| Total net assets - end of year | <u>\$ 31,257</u> | <u>\$ 258,711</u> | <u>\$ 7,934,151</u> | <u>\$ 8,224,119</u> | <u>\$ 3,754,713</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, 2008

| | Business-type Activities - Enterprise Funds | | | | Governmental |
|---|--|------------------------|-----------------------------|-----------------------|-----------------------------------|
| | <u>Water Operating</u> | <u>Solid Waste</u> | <u>Montana ExpoPark</u> | <u>Total</u> | <u>Internal Service Funds</u> |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Receipts from customers and users | \$ 53,371 | \$ 633,218 | \$ 2,532,461 | \$ 3,219,050 | \$ - |
| Receipts from interfund services provided | - | - | - | - | 3,476,069 |
| Payments to suppliers | (36,503) | (340,211) | (3,226,085) | (3,602,799) | (2,656,313) |
| Payments to employees | (7,334) | (292,908) | (343,741) | (643,983) | (106,660) |
| Net cash provided (used) by operating activities | <u>9,534</u> | <u>99</u> | <u>(1,037,365)</u> | <u>(1,027,732)</u> | <u>713,096</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Transfer to other funds | - | - | (55,123) | (55,123) | (3,905) |
| Sale of Scrap | - | - | - | - | - |
| Transfer from other funds | - | 20,194 | 1,100,000 | 1,120,194 | 10,398 |
| Net cash provided (used) by noncapital financing activities | <u>-</u> | <u>20,194</u> | <u>1,044,877</u> | <u>1,065,071</u> | <u>6,493</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Acquisition and construction of capital assets | - | (20,820) | - | (20,820) | (2,319) |
| Net cash provided (used) by capital and related financing activities | <u>-</u> | <u>(20,820)</u> | <u>-</u> | <u>(20,820)</u> | <u>(2,319)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Interest and dividends received | 1,025 | 14 | 7,811 | 8,850 | 150,159 |
| Net cash provided (used) by investing activities | <u>1,025</u> | <u>14</u> | <u>7,811</u> | <u>8,850</u> | <u>150,159</u> |
| Net increase (decrease) in cash and cash equivalents | 10,559 | (513) | 15,323 | 25,369 | 867,429 |
| Cash and cash equivalents, July 1, 2007 | 17,776 | 513 | 372,098 | 390,387 | 3,218,463 |
| Cash and cash equivalents, June 30, 2008 | <u>\$ 28,335</u> | <u>\$ -</u> | <u>\$ 387,421</u> | <u>\$ 415,756</u> | <u>\$ 4,085,892</u> |
| Reconciliation of operating income to net cash provided (used) by operating activities | | | | | |
| Operating income (loss) | \$ 5,427 | \$ (72,149) | \$ (1,553,684) | (1,620,406) | \$ 202,954 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities | | | | | |
| Depreciation expense | 1,110 | 47,104 | 470,593 | 518,807 | 15,305 |
| (Increase) decrease in accounts receivable | - | - | 53,937 | 53,937 | 495,433 |
| (Increase) decrease in taxes receivable | - | 8,222 | - | 8,222 | - |
| (Increase) decrease in Prepaid expense | - | - | 14,380 | 14,380 | - |
| (Increase) decrease in Inventories | - | - | 2,838 | 2,838 | - |
| Increase (decrease) in Short term payables | 2,997 | (35,597) | 69,996 | 37,396 | (12,126) |
| Increase (decrease) in Due to other funds | - | 51,226 | - | 51,226 | 34,204 |
| Increase (decrease) in Deferred revenue | - | - | (96,174) | (96,174) | - |
| Increase (decrease) Compensated absences payable | - | 1,293 | 749 | 2,042 | (22,674) |
| Total adjustments | <u>4,107</u> | <u>72,248</u> | <u>516,319</u> | <u>592,674</u> | <u>510,142</u> |
| Net cash provided (used) by operating activities | <u>\$ 9,534</u> | <u>\$ 99</u> | <u>\$ (1,037,365)</u> | <u>\$ (1,027,732)</u> | <u>\$ 713,096</u> |
| Noncash investing, capital, and financing activities: | | | | | |
| Contributions of capital assets from government | | | <u>\$ 252,981</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, 2008

| | External Investment Pool | Private Purpose Trusts | Agency Funds Composite |
|--|--------------------------------|------------------------------|---------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| ASSETS | | | |
| Cash and cash equivalents | \$ 13,595,998 | \$ 353,973 | \$ 7,812,506 |
| Taxes and assessments receivable | - | - | 9,248,596 |
| Other receivables | - | - | 109,077 |
| Tax deed land | - | - | 45,585 |
| Total Assets | <u>13,595,998</u> | <u>353,973</u> | <u>17,215,764</u> |
| LIABILITIES | | | |
| Short-term payables | - | - | 3,082,344 |
| Due to other governments | <u>-</u> | <u>-</u> | <u>14,133,420</u> |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>\$ 17,215,764</u> |
| NET ASSETS | | | |
| Held in trust for pool participants | <u>\$ 13,595,998</u> | | |
| Held in trust for private purpose trusts | | <u>\$ 353,973</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, 2008

| | External Investment Pool | Private Purpose Trust Funds |
|--------------------------------|--------------------------------|-----------------------------------|
| ADDITIONS | | |
| Contributions: | | |
| Fines & Forfeitures | \$ - | \$ 934,302 |
| Miscellaneous | | 862,471 |
| Participants | 45,162,274 | - |
| Total Contributions | 45,162,274 | 1,796,773 |
| Investment Earnings: | | |
| Interest | 1,012,908 | - |
| Less investment expense | 20,672 | - |
| Net investment earnings | 992,236 | - |
| Total additions | 46,154,510 | 1,796,773 |
| DEDUCTIONS | | |
| General Government | - | 1,080,826 |
| Public Safety | - | 585,656 |
| Distribution to participants | 55,971,929 | - |
| Total Deductions | 55,971,929 | 1,666,482 |
| Change in Net Assets | (9,817,419) | 130,291 |
| Net assets - beginning of year | 23,413,417 | 223,682 |
| Net assets - end of year | \$ 13,595,998 | \$ 353,973 |

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, 2008

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 inter-fund 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 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 or an amount can be readily determined from an outside source. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Deferred revenue offsets taxes and assessments receivable remaining uncollected at year-end since they are not available to pay liabilities of the current period.

The government reports the following major governmental funds:

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

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

County Shops – This fund is used for the building of a new Public Works Facility. The project will be completed during FY2009.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008

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 inter-fund 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, 2008

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 inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund 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 government-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.

On the Government Wide Statement of Net Assets, the Net Assets invested in capital assets, net of related debt, does not cross-foot, since the County issued general obligation debt to pay for capital improvements at the Montana ExpoPark. The total column has been reduced by \$2,705,000 for the outstanding amount of this debt, and unrestricted net assets have been increased by the same amount.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

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, 2008**

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 \$5,137,050 difference are as follows:

| | |
|---|---------------------|
| Capital Outlay | \$ 6,042,427 |
| Infrastructure Improvements | \$ 408,876 |
| Depreciation Expense | <u>(1,314,253)</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities. | <u>\$ 5,137,050</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 \$1,083,761 consists of the lost on disposal of assets.

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$1,448,055 difference are as follows:

| | |
|--|---------------------|
| Principal repayments: | |
| Deferred Charges | \$ (18,654) |
| General obligation debt | 1,462,830 |
| Accrued interest adjustment | <u>3,879</u> |
| Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ 1,448,055</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, 2008**

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 re-appropriated and honored during the subsequent fiscal year. There were no encumbrances at June 30, 2008.

B. Excess of expenditures over appropriations

For the year ended June 30, 2008, there were no funds with expenditures exceeding appropriations.

C. Deficit fund equity

1. Governmental Funds

(1) Road Fund

The Road fund had a negative fund balance of \$23,821. This fund did not receive funding for missile road plowing due to the mild winter. The County will budget this fund in the following year to bring the fund to a positive fund balance.

(2) Gasoline Tax

This fund had a negative fund balance of \$5,194 at year end. This was caused by the County not receiving its anticipated revenue, and high utilization of the fund repairing roads.

(3) Road Dept Clean-up

This fund had a negative fund balance of \$10,038 since all grant revenues were not received.

(4) County Attorney Grants

This grant had a negative fund balance of \$186. This was an increase of fund balance and the County believes that the fund will be in balance at the end of the next fiscal year.

(5) Rocky Mountain HIDTA

This grant had a negative fund balance of \$5,014. The County believes that the fund will be in balance at the end of the next fiscal year.

(6) CDBG Ag Park

This grant had a negative funds balance of \$2,204, and it is believed that the fund will be in balance at the end of the next fiscal year.

(7) Women, Infants, and Children

This grant had a negative fund balance of \$1,716. The County believes that the fund will be in balance at the end of the next fiscal year.

(8) Judgment Levy

The judgment levy ended the year with a negative fund balance of \$41,037. This was caused by mainly by protested taxes. Montana statutes allow the County to levy this only for the amount needed to pay the judgment for a maximum of three years. The County has made timely payments and expects the fund to fall further in debt until the protested tax funds are released.

(9) County Shops

The fund had a negative reserve of \$103,256 at the end of the fiscal year. This was caused by not transferring enough to cover all costs. The County budgeted this fund in the following year to bring the fund to a positive fund balance.

2. Internal Service Funds

(1) Vehicle and Communications Fund

The Vehicle and Communications Fund had a negative fund balance of \$33,360 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 \$21,103. The County is reviewing the feasibility of the amount being charged for the service, and the necessity of the program for the future.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

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 Montana Short-Term Investment Pool (STIP); and direct obligations of the United States Government. Investments are stated at fair market value. The composition of cash in treasury on June 30, 2008, was as follows:

| | Carrying Amount | Risk | | |
|-----------------------------|----------------------|-------------------|---------------------|-------------|
| | | 1 | 2 | 3 |
| a. Cash on hand/Petty cash | \$ 212,729 | \$ 212,729 | \$ - | \$ - |
| b. Cash in banks - | | | | |
| (1) Demand deposits | 577,940 | 287,283 | 290,657 | - |
| (2) Certificates of deposit | 213,777 | 113,777 | 100,000 | - |
| (3) Repurchase agreements | 7,647,137 | - | 7,647,137 | - |
| c. STIP | 25,806,809 | - | - | - |
| TOTAL | \$ 34,458,392 | \$ 613,789 | \$ 8,037,794 | \$ - |

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.

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 Treasurer's Pool that relates to external participants is 62.9%. Internal and external portions are detailed in the following sections.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

1. Basis of Presentation, continued

(1) Internal Investment Portion

The internal investment pool 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, \$1,434,015; Special Revenue Funds, \$783,837; Debt Service Funds, \$534,178; Capital Project Funds, \$838,788; Proprietary Fund-Enterprise, \$288,704, and Proprietary Fund-Internal Service, \$2,804,843 for a total of \$6,684,365.

(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 \$13,595,998 at June 30, 2008. All external investments are agency funds that by Montana Statute are invested by the County. Because all investments are in STIP (Short-Term Investment Pool) all funds are valued at cost with no unrealized gain or loss. STIP investments are available with a 24-hour notice.

2. Basis of Accounting

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

3. Investments

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

4. Investment Valuation

Investments in the pool are reported at fair value. The fair value of pooled investments is determined annually and is based on year-end market prices. The fair value of the pool is equal to the value of the pooled shares. Investments in Montana Short-Term Investment Pool (STIP) are carried at the pools share cost. The County has not provided or obtained any legally binding guarantees during the fiscal year ended June 30, 2008, to support the value of shares in the pool. The credit quality rating of the STIP investments is A1+.

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, 2008, the administrative fee charged was \$31,848.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

Composition of the external pool at June 30, 2008, is as follows:

| | | |
|---|----|-------------------|
| 7130-Contested Taxes | \$ | 3,295,427 |
| 7131-Contested Tax Interest | | 168,586 |
| 7162-Construction Lien Bond | | 343,151 |
| 7230-Fort Shaw Irrigation | | 67,681 |
| 7250-West Great Falls Flood Control | | 15,150 |
| 7252-West Great Falls Flood Maintenance | | 73,117 |
| 7310-Black Eagle Fire Department | | 69,349 |
| 7350-Transit District | | 1,499,236 |
| 7360-North Central Learning Resource Center | | 89,709 |
| 7529-Elementary Equalization | | 58,417 |
| 7530-Elementary Equal Non-Levy | | 1,345 |
| 7531-High School Equalization | | 38,945 |
| 7532-High School Non-Levy | | 921 |
| 7701- District 1 Great Falls | | 1,565,895 |
| 7703-District 3 Cascade | | 587,585 |
| 7705-District 5 Centerville | | 839,777 |
| 7729-District 29 Belt | | 862,825 |
| 7755-District 55 Sun River | | 938,763 |
| 7774-District 74 Vaughn | | 384,415 |
| 7785-District 85 Ulm | | 267,470 |
| 7795-District 95 Deep Creek | | 38,972 |
| 7820-High School Transportation | | 369,621 |
| 7830-High School Retirement | | 711,289 |
| 7840-Elementary Retirement | | 1,308,352 |
| Total External Pool | \$ | <u>13,595,998</u> |

Condensed 2007 financial information for the County's investment pool is as follows:

| | <u>External Participants</u> | <u>Internal Participants</u> | <u>Combined</u> |
|---|----------------------------------|----------------------------------|----------------------|
| Statement of Net Assets | | | |
| Assets: | | | |
| Cash equivalents | <u>\$ 13,595,998</u> | <u>\$ 6,684,365</u> | <u>\$ 20,280,363</u> |
| Liabilities and Net Assets: | | | |
| County funds | \$ - | \$ 6,684,365 | \$ 6,684,365 |
| External participants | <u>13,595,998</u> | <u>-</u> | <u>13,595,998</u> |
| Total liabilities and net assets | <u>\$ 13,595,998</u> | <u>\$ 6,684,365</u> | <u>\$ 20,280,363</u> |
| Statement of Changes in Net Assets | | | |
| Revenues: | | | |
| Investment income | \$ 1,012,908 | \$ 547,641 | \$ 1,560,549 |
| Participant investment in pool | 45,162,274 | 26,247,274 | 71,409,548 |
| Distribution to participants | (55,971,929) | (29,265,959) | (85,237,888) |
| Administrative expense | <u>(20,672)</u> | <u>(11,176)</u> | <u>(31,848)</u> |
| Increase/(Decrease) in net assets | (9,817,419) | (2,482,220) | (12,299,639) |
| Net assets, beginning of year | <u>23,413,417</u> | <u>9,166,585</u> | <u>32,580,002</u> |
| Net assets, end of year | <u>\$ 13,595,998</u> | <u>\$ 6,684,365</u> | <u>\$ 20,280,363</u> |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

C. Taxes and Assessments Receivable

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

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

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

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2008, were within the legal limits. The tax levies were based upon a taxable valuation of \$116,825,522.

Current tax collections for the year ended June 30, 2008, were approximately 94.14% of the amount levied. Three major taxpayers paid a portion of their taxes under protest. The \$1,289,243 paid under protest is not available to the County until the protest is settled. The total amount protested from these major taxpayers are \$5,167,864 since the protest began in fiscal year ending June 30, 2001. Northwest Energy started protesting taxes in the fiscal year ended June 30, 2006. Qwest has protested since fiscal year 2005 but normally settle the following year.

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 | Public Safety | \$ 30,479 |
| | Nonmajor Governmental Funds | 662,729 |
| | Solid Waste | 72,352 |
| | Internal Service Funds | 57,089 |
| | Agency Funds | 30,000 |
| | | \$ 852,649 |
| Nonmajor Governmental Funds | Public Safety | \$ 35,194 |

These amounts were to eliminate the negative cash balances in the funds. These amounts are repaid at the beginning of the next fiscal year.

Interfund transfers:

| | Transfers In: | | | | | | | |
|------------------------|---------------|---------------|-----------------|--------------------------|---------------------------|-------------|---------------------|---------------|
| | General Fund | Public Safety | County Shops | Nonmajor Governmental | Internal Service Funds | Solid Waste | Montana ExpoPark | Total |
| Transfer out: | | | | | | | | |
| General Fund | \$ - | \$ - | \$ 2,568,817 | \$ 709,545 | \$ 2,320 | \$ - | \$ 573,848 | \$ 3,854,530 |
| Public Safety | - | - | 300,724 | 400,259 | - | - | - | 700,983 |
| Nonmajor Governmental | 649,893 | 449,638 | 2,110,199 | 1,671,949 | 5,757 | 20,194 | 779,133 | 5,686,763 |
| Internal Service Funds | - | - | - | 3,905 | - | - | - | 3,905 |
| GFAAG | - | - | - | - | 2,321 | - | - | 2,321 |
| Montana ExpoPark | - | - | - | 55,123 | - | - | - | 55,123 |
| Total | \$ 649,893 | \$ 449,638 | \$ 4,979,740 | \$ 2,840,781 | \$ 10,398 | \$ 20,194 | \$ 1,352,981 | \$ 10,303,625 |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2008 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|---------------------|-------------------|----------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 641,255 | \$ - | \$ - | \$ 641,255 |
| Land easements | 3,198,284 | - | - | 3,198,284 |
| Construction in progress | 351,180 | 5,093,766 | - | 5,444,946 |
| Total capital assets not being depreciated | <u>4,190,719</u> | <u>5,093,766</u> | <u>-</u> | <u>9,284,485</u> |
| Capital assets being depreciated: | | | | |
| Buildings | 20,883,848 | 24,901 | - | 20,908,749 |
| Improvements other than buildings | 184,385 | - | - | 184,385 |
| Machinery and equipment | 7,468,234 | 1,313,535 | 740,063 | 8,041,706 |
| Infrastructure | 20,808,907 | 408,876 | - | 21,217,783 |
| Total Capital assets being depreciated | <u>49,345,374</u> | <u>1,747,312</u> | <u>740,063</u> | <u>50,352,623</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | 3,983,159 | 426,291 | - | 4,409,450 |
| Improvements other than buildings | 76,553 | 9,246 | - | 85,799 |
| Machinery and equipment | 5,171,238 | 704,977 | 597,697 | 5,278,518 |
| Infrastructure | 16,980,231 | 189,044 | - | 17,169,275 |
| Total accumulated depreciation | <u>26,211,181</u> | <u>1,329,558</u> | <u>597,697</u> | <u>26,943,042</u> |
| Total Capital assets being depreciated, net | <u>23,134,193</u> | <u>417,754</u> | <u>142,366</u> | <u>23,409,581</u> |
| Governmental activities capital assets, net | <u>\$ 27,324,912</u> | <u>\$ 5,511,520</u> | <u>\$ 142,366</u> | <u>\$ 32,694,066</u> |
| Business-type activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 84,681 | \$ - | \$ - | \$ 84,681 |
| Construction in process | 12,955 | 252,982 | 12,956 | 252,981 |
| Total capital assets not being depreciated | <u>97,636</u> | <u>252,982</u> | <u>12,956</u> | <u>337,662</u> |
| Capital assets being depreciated: | | | | |
| Buildings | 10,205,718 | - | - | 10,205,718 |
| Improvements other than buildings | 4,066,622 | 35,053 | 1,279 | 4,100,396 |
| Machinery and equipment | 795,321 | - | - | 795,321 |
| Total Capital assets being depreciated | <u>15,067,661</u> | <u>35,053</u> | <u>1,279</u> | <u>15,101,435</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | 4,256,837 | 259,520 | - | 4,516,357 |
| Improvements other than buildings | 1,834,812 | 198,047 | - | 2,032,859 |
| Machinery and equipment | 546,456 | 61,240 | - | 607,696 |
| Total accumulated depreciation | <u>6,638,105</u> | <u>518,807</u> | <u>-</u> | <u>7,156,912</u> |
| Total capital assets being depreciated, net | <u>8,429,556</u> | <u>(483,754)</u> | <u>1,279</u> | <u>7,944,523</u> |
| Business-type activities capital assets, net | <u>\$ 8,527,192</u> | <u>\$ (230,772)</u> | <u>\$ 14,235</u> | <u>\$ 8,282,185</u> |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

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 | \$ | 141,741 |
| Public safety | | 543,376 |
| Public works | | 504,769 |
| Public health | | 61,184 |
| Social and economic services | | 56,874 |
| Housing and Community Development | | 6,309 |
| Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets | | <u>15,305</u> |
| Total depreciation expense - governmental activities | | <u>\$ 1,329,558</u> |
| | | |
| Business-type activities | | |
| Water Operating | \$ | 1,110 |
| Solid Waste | | 47,104 |
| Montana Expo Park | | <u>470,593</u> |
| Total depreciation expense - business-type activities | | <u>\$ 518,807</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, 2008 are comprised of the following issues:

| <u>Purpose</u> | <u>Issue Date</u> | <u>Interest Rate</u> | <u>Term Years</u> | <u>Final Maturity</u> | <u>Bonds Issued</u> | <u>Outstanding June 30, 2008</u> | <u>Annual Serial Payment</u> |
|--|-------------------|----------------------|-------------------|-----------------------|----------------------|----------------------------------|------------------------------|
| Fair Refunding Bonds Series 2001 | 11/15/01 | 2.15-4.15% | 12 years | 07/01/13 | \$ 5,855,000 | \$ 2,705,000 | 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>5,235,000</u> | Varies |
| Total G.O. Bonds | | | | | <u>\$ 12,265,000</u> | <u>\$ 7,940,000</u> | |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

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> |
|----------------------------|---------------------|---------------------|---------------------|
| 2009 | 585,000 | 294,897 | 879,897 |
| 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>\$ 7,940,000</u> | <u>\$ 1,269,400</u> | <u>\$ 9,209,400</u> |

2. Special Assessment Bonds

Bonds payable at June 30, 2008 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, 2008</u> | <u>Annual Serial Payment</u> |
|------------------------------|-------------------|----------------------|---------------------|-----------------------|---------------------|----------------------------------|------------------------------|
| RSID #41 Park Garden Estates | | | | | \$ 64,000 | \$ 30,399 | \$ 7,940 |
| Pooled RSID Bonds | 09/15/92 | 4-6.5% | 20 years | 07/01/13 | 530,000 | 115,000 | 6,329 |
| Pooled RSID Bonds | 09/12/95 | 4.5-6.25% | 15 years | 08/01/11 | 1,655,000 | 280,000 | Varies |
| Total | | | | | <u>\$ 2,249,000</u> | <u>\$ 425,399</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> |
|----------------------------|-------------------|------------------|-------------------|
| 2009 | \$ 2,949 | \$ 22,758 | \$ 25,707 |
| 2010 | 6,198 | 22,556 | 28,754 |
| 2011 | 91,621 | 19,846 | 111,467 |
| 2012 | 232,074 | 14,361 | 246,435 |
| 2013 | 47,557 | 5,225 | 52,782 |
| 2014 | 45,000 | 1,676 | 46,676 |
| Total | <u>\$ 425,399</u> | <u>\$ 86,422</u> | <u>\$ 511,821</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, 2008**

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 06/30/2008 | Date of Last Payment |
|---|---------------------|------------------|------------------|---------------------------|-------------------------|
| <u>Governmental Activities</u> | | | | | |
| Heritage Bank for Capital Outlay Acquisition | \$ 935,499 | 3/1/2004 | 4% | \$ 309,599 | 2/15/2011 |
| Whitetail Lane RID - Intercap | 48,990 | 10/28/2005 | Varies | 40,608 | 2/15/2016 |
| Flood/Gannon Road RID - Intercap | <u>269,342</u> | 10/28/2005 | Varies | <u>223,260</u> | 2/15/2016 |
| Governmental Funds Total | <u>\$ 1,253,831</u> | | | <u>\$ 573,467</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. These notes were refinanced in FY2009 in a consolidation loan that will also include two new graders and a new loader for the Public Works department.

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

| Ending June 30 | <u>Governmental Activities</u> | | |
|-------------------|---------------------------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2009 | \$ 140,761 | \$ 22,071 | \$ 162,832 |
| 2010 | 146,719 | 15,909 | 162,628 |
| 2011 | 111,859 | 9,738 | 121,597 |
| 2012 | 32,253 | 7,056 | 39,309 |
| 2013 | 33,489 | 5,684 | 39,173 |
| 2014 | 34,775 | 4,244 | 39,019 |
| 2015 | 36,109 | 2,750 | 38,859 |
| 2016 | <u>37,502</u> | <u>1,198</u> | <u>38,700</u> |
| Total | <u>\$ 573,467</u> | <u>\$ 68,650</u> | <u>\$ 642,117</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, 2008, 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, 2008:

| Year Ending June 30: | Amount |
|---|------------------|
| 2009 | \$ 6,711 |
| 2010 | 6,711 |
| 2011 | <u>1,695</u> |
| Total minimum lease payments | 15,117 |
| Less: Amount representing interest | <u>1,294</u> |
| Present value of net minimum lease payments | <u>\$ 13,823</u> |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

6. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2008, 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 | \$ 8,985,000 | \$ - | \$ 1,045,000 | \$ 7,940,000 | \$ 585,000 |
| Special assessment debt with governmental commitment | 591,012 | - | 165,613 | 425,399 | 2,949 |
| Less deferred amounts: | | | | | |
| For issuance costs | (135,556) | - | (18,654) | (116,902) | - |
| Total bonds payable | <u>9,440,456</u> | <u>-</u> | <u>1,191,959</u> | <u>8,248,497</u> | <u>587,949</u> |
| Loans | 815,230 | - | 241,763 | 573,467 | 140,761 |
| Capital Leases | 26,900 | - | 13,077 | 13,823 | 6,711 |
| Compensated absences | <u>1,709,911</u> | <u>-</u> | <u>332,175</u> | <u>1,377,736</u> | <u>-</u> |
| Governmental activity long-term liabilities | <u>\$ 11,992,497</u> | <u>\$ -</u> | <u>\$ 1,778,974</u> | <u>\$ 10,213,523</u> | <u>\$ 735,421</u> |
| Business-Type activities | | | | | |
| Compensated absences | <u>\$ 55,959</u> | <u>\$ -</u> | <u>\$ 18,546</u> | <u>\$ 37,413</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
- 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).

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Pension and retirement plans, continued

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

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 Employees Retirement Division (PERD).

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

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

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

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

3. Funding Policy and Annual Contributions

The County made the following contributions into the plans for the year ended June 30, 2008 as follows:

| | PERS | SRS |
|-------------------------------------|---------------|--------------|
| Required member contributions | 6.900% | 9.245% |
| Required employer contributions (1) | 6.935% | 9.825% |
| Covered payroll | \$ 10,785,937 | \$ 2,956,274 |
| (1) 0.10% paid by State of Montana | | |
| Contributions: | | |
| Employer | \$ 747,999 | \$ 290,454 |
| Employee | 744,230 | 273,308 |
| Additional Employee | 16,019 | 3,849 |
| Total | \$ 1,508,248 | \$ 567,611 |

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Pension and retirement plans, continued

3. Funding Policy and Annual Contributions, continued

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 2008. Three year trend information is as follows:

| | Year Ending | Contributions Required | Contributions Made | Percentage Contributed |
|------|----------------|---------------------------|-----------------------|---------------------------|
| PERS | 06/30/06 | \$ 750,546 | \$ 750,546 | 100% |
| | 06/30/07 | \$ 711,707 | \$ 711,707 | 100% |
| | 06/30/08 | \$ 747,999 | \$ 747,999 | 100% |
| SRS | 06/30/06 | \$ 184,151 | \$ 184,151 | 100% |
| | 06/30/07 | \$ 267,048 | \$ 267,048 | 100% |
| | 06/30/08 | \$ 290,454 | \$ 290,454 | 100% |

The 2007 legislature increased the employer's contribution rate for both of these plans effective July 1, 2007. PERS went from 6.8% to 6.935% and SRS went from 9.535% to 9.825%.

J. 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.

K. Risk Management

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

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

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

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

The County is uninsured as to prisoner medical costs even though State law makes the County liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2008, the County incurred \$620,239 in prisoner medical costs, with direct reimbursement of \$96,870 from various agencies, individuals or insurance carriers for a net expenditure of \$523,369. 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, 2008, the County expended \$610,389 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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Risk Management, continued

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, 2007 disclosed the following:

| | |
|--|--------------------------|
| Assets | \$ <u>22,244,958</u> |
| Short-term liabilities | \$ 266,299 |
| Loss reserves | 18,167,461 |
| Net assets | <u>3,811,198</u> |
| Total liabilities, reserves and net assets | \$ <u>22,244,958</u> |
| Income | \$ 10,396,614 |
| Expenses | <u>7,325,237</u> |
| Net increase in net assets | \$ <u>3,071,377</u> |

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

2. Employee Health and Medical

The County provides medical insurance coverage for its employees via a self-insured plan (the Plan) that is administered by Blue Cross/Blue Shield of Montana (BC/BS). The Plan provides medical benefits and is operated as an Internal Service fund, the Self Insurance Fund. The Plan carries specific and aggregate stop-loss coverage. Rates are determined in consultation with BC/BS based on past claims experience and reserves maintained by the County. The rates include a premium of a commercial "specific stop-loss" policy and an "aggregate stop-loss" policy. The specific stop-loss coverage reimburses the Plan for claims arising out of the illness or injury of a plan participant that exceed \$75,000. The aggregate stop-loss coverage protects the Plan against claims, which individually are not large enough to qualify for specific stop-loss coverage, but when added together are greater than the Plan's expected claims. The Plan, after consultation with BC/BS, accrued a liability of \$261,903 for claims reported but not paid and claims incurred but are not reported as of June 30, 2008. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2008**

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Risk Management, continued

2. Employee Health and Medical, continued

Changes in the funds claim liability is as follows:

| | Fiscal year ended June 30 | |
|-------------------------------------|----------------------------------|-------------|
| | 2008 | 2007 |
| Claims liability, beginning of year | \$ 327,234 | \$ 357,937 |
| Claims incurred in the fiscal year | 2,655,643 | 1,803,890 |
| Claims paid in the fiscal year | (2,720,974) | (1,834,593) |
| Claims liability, end of year | \$ 261,903 | \$ 327,234 |

L. 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, 2008, the County remitted \$172,000 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, 2008 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.

M. Conduit Debt

Cascade County had three conduit debt transactions with a total principal balance remaining at June 30, 2008, of \$1,690,134. These consisted of a series 1992 industrial development revenue issue, series 2001 multi-family housing revenue issue and a series 2001 industrial development issue. Cascade County has no pecuniary liability as the Issuer, nor can a charge against its general credit or taxing powers be incurred. The County was not financially obligated as the Issuer in any way.

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2008

| | Special Revenue | Debt Service | Capital Projects | Total Nonmajor Governmental Fund Types |
|---|---------------------|-------------------|---------------------|---|
| REVENUES | | | | |
| Taxes and special assessments | \$ 10,402,284 | \$ 3,419,782 | \$ - | \$ 13,822,066 |
| Licenses and permits | 87,834 | - | - | 87,834 |
| Intergovernmental | 5,075,158 | 6,852 | 480,752 | 5,562,762 |
| Charges for services | 1,786,298 | - | - | 1,786,298 |
| Fines and forfeitures | 89,187 | - | - | 89,187 |
| Investment income | 73,843 | 23,551 | 23,584 | 120,978 |
| Miscellaneous | 786,150 | - | 57,302 | 843,452 |
| Total Revenues | <u>18,300,754</u> | <u>3,450,185</u> | <u>561,638</u> | <u>22,312,577</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 763,068 | - | - | 763,068 |
| Supplies/services/materials, etc. | 313,182 | - | 32,404 | 345,586 |
| Public Safety: | | | | |
| Personal services | 1,053,361 | - | - | 1,053,361 |
| Supplies/services/materials, etc. | 931,233 | - | - | 931,233 |
| Public Works: | | | | |
| Personal services | 2,191,303 | - | - | 2,191,303 |
| Supplies/services/materials, etc. | 1,722,543 | - | - | 1,722,543 |
| Public Health: | | | | |
| Personal services | 3,169,945 | - | - | 3,169,945 |
| Supplies/services/materials, etc. | 1,631,410 | - | - | 1,631,410 |
| Social and Economic Services: | | | | |
| Personal services | 1,142,440 | - | - | 1,142,440 |
| Supplies/services/materials, etc. | 1,014,742 | - | - | 1,014,742 |
| Culture and Recreation: | | | | |
| Personal services | 34,463 | - | - | 34,463 |
| Supplies/services/materials, etc. | 556,266 | - | - | 556,266 |
| Housing and Community Development: | | | | |
| Personal services | 242,276 | - | - | 242,276 |
| Supplies/services/materials, etc. | 30,717 | - | - | 30,717 |
| Conservation of Natural Resources: | | | | |
| Personal services | 24,515 | - | - | 24,515 |
| Supplies/services/materials, etc. | 4,338 | - | - | 4,338 |
| Miscellaneous | 234,765 | - | - | 253,185 |
| Capital Expenditures | 297,512 | - | 566,131 | 863,643 |
| Debt Service: | | | | |
| Principal | 224,934 | 2,571,691 | - | 2,796,625 |
| Interest | 20,469 | 366,057 | - | 386,526 |
| Total Expenditures | <u>15,603,482</u> | <u>2,937,748</u> | <u>598,535</u> | <u>19,158,185</u> |
| Excess of revenues over (under) expenditures | <u>2,697,272</u> | <u>512,437</u> | <u>(36,897)</u> | <u>3,154,392</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,948,097 | 40,889 | 851,795 | 2,840,781 |
| Transfers out | (5,320,511) | - | (366,252) | (5,686,763) |
| Total other financing sources (uses) | <u>(3,372,414)</u> | <u>40,889</u> | <u>485,543</u> | <u>(2,845,982)</u> |
| Net Change in Fund Balance | (675,142) | 553,326 | 448,646 | 308,410 |
| Fund Balance, beginning of year | 3,966,832 | 277,742 | 682,915 | 4,927,489 |
| Fund Balance, end of year | <u>\$ 3,291,690</u> | <u>\$ 831,068</u> | <u>\$ 1,131,561</u> | <u>\$ 5,235,899</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 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 VIII 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.

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.

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

NONMAJOR SPECIAL REVENUE FUNDS

- #6 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #13 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #17 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #21 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- #23 Light Maintenance District - Established to collect assessment fees and pay utility costs for the light district.
- Gibson Flats 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.
- Cultural Trust Grants – Established to account for State Grants that are sponsored for other agencies.
- Motor Vehicle Disposal - Established to pay for junk vehicle removal.
- Road Clean-up - Established to account for an environmental clean-up at the old Road Department site.
- 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.
- Sun River Valley Ditch – A grant to assist in controlling noxious weeds in the Sun River Valley Ditch project.
- Community Decay – Established to enforce County Community decay ordinance.
- Tobacco - Established to account for federal grants awarded to fund tobacco prevention services.
- Comp Cancer Control – To account for a state grant.
- Juvenile Detention Center - Established to track the revenues and expenses of the Juvenile Detention Center.
- Medical Alert - Established to account for funds to purchase personal medical alert devices for senior citizens.
- Air Pollution - Establish to fund air pollution monitoring.
- Impaired Driving Enforcement – A grant to help combats DUI and seat belt law violations.
- Parenting Wisely – A grant used to teach parents skills to help their children.
- 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.
- Local Law Enforcement Block Grant (LLEBG) – A grant for the purpose of paying overtime to law enforcement officers.
- HIDTA 2006 - A grant to provide funds for the prevention of drug trafficking.
- 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.
- Boat Safety Enforcement - Established to provide for water safety.

NONMAJOR SPECIAL REVENUE FUNDS

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.

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.

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

Neighborhood Housing – Established to account for a grant to improve low and moderate income housing.

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.

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 – Established to account for a grant on promoting abstinence.

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

Youth Suicide Prevention – A grant to prevent youth and young adult (ages 10-24) incidents of suicide.

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 a federal grant awarded for 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.

Environmental Health – A grant to help ensure the cleanliness of the environment.

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.

NONMAJOR SPECIAL REVENUE FUNDS

Foster Grandparents - Established to account for federal grants awarded to fund the Foster Grandparents Program.

Elder Abuse - Provide public education on issues regarding prevention of elder abuse, neglect, and exploitation.

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

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008**

| | <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 | \$ 110,959 | \$ 1,624 | \$ 469,274 | \$ 280,638 | \$ 774 | \$ 15,064 | \$ 226,272 |
| Taxes and assessments receivable | 241,714 | 20,992 | 124,362 | 50,161 | 327 | 39,593 | 67,453 |
| Other receivables | - | - | - | - | - | - | 26,584 |
| Prepaid Expenses | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ 352,673</u> | <u>\$ 22,616</u> | <u>\$ 593,636</u> | <u>\$ 330,799</u> | <u>\$ 1,101</u> | <u>\$ 54,657</u> | <u>\$ 320,309</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 134,780 | \$ - | \$ 41,332 | \$ 45,876 | \$ - | \$ - | \$ 47,822 |
| Due to other funds | - | - | - | - | - | - | - |
| Deferred revenue | 241,714 | 20,992 | 124,362 | 50,161 | 327 | 39,593 | 67,453 |
| Total Liabilities | <u>376,494</u> | <u>20,992</u> | <u>165,694</u> | <u>96,037</u> | <u>327</u> | <u>39,593</u> | <u>115,275</u> |
| FUND BALANCES | | | | | | | |
| Reserved | <u>(23,821)</u> | <u>1,624</u> | <u>427,942</u> | <u>234,762</u> | <u>774</u> | <u>15,064</u> | <u>205,034</u> |
| Total Fund Balance | <u>(23,821)</u> | <u>1,624</u> | <u>427,942</u> | <u>234,762</u> | <u>774</u> | <u>15,064</u> | <u>205,034</u> |
| Total liabilities and fund balances | <u>\$ 352,673</u> | <u>\$ 22,616</u> | <u>\$ 593,636</u> | <u>\$ 330,799</u> | <u>\$ 1,101</u> | <u>\$ 54,657</u> | <u>\$ 320,309</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Comprehensive Insurance</u> | <u>Mosquito Control</u> | <u>Parks</u> | <u>Library</u> | <u>Emergency Medical Services</u> | <u>Four Seasons Arena</u> |
|-------------------------------------|------------------------------------|-----------------------------|-----------------|------------------|---|-----------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 231,938 | \$ 290,656 | \$ 4,888 | \$ 7,514 | \$ 40,100 | \$ 18,676 |
| Taxes and assessments receivable | 31,084 | 78,675 | - | 58,978 | 10,645 | 41,177 |
| Other receivables | - | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 263,022</u> | <u>\$ 369,331</u> | <u>\$ 4,888</u> | <u>\$ 66,492</u> | <u>\$ 50,745</u> | <u>\$ 59,853</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ 70,697 | \$ 44,965 | \$ 5 | \$ 1,387 | \$ 3,535 | \$ - |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | 31,084 | 78,675 | - | 58,978 | 10,645 | 41,177 |
| Total Liabilities | <u>101,781</u> | <u>123,640</u> | <u>5</u> | <u>60,365</u> | <u>14,180</u> | <u>41,177</u> |
| FUND BALANCES | | | | | | |
| Reserved | 161,241 | 245,691 | 4,883 | 6,127 | 36,565 | 18,676 |
| Total Fund Balance | <u>161,241</u> | <u>245,691</u> | <u>4,883</u> | <u>6,127</u> | <u>36,565</u> | <u>18,676</u> |
| Total liabilities and fund balances | <u>\$ 263,022</u> | <u>\$ 369,331</u> | <u>\$ 4,888</u> | <u>\$ 66,492</u> | <u>\$ 50,745</u> | <u>\$ 59,853</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | Planning Board | Health | Mental Health | Senior Citizens | Medicaid Waiver | County Extension Services |
|-------------------------------------|-------------------|-------------------|------------------|--------------------|--------------------|---------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 55,292 | \$ 259,169 | \$ 17,753 | \$ 19,760 | \$ 30,593 | \$ 77,271 |
| Taxes and assessments receivable | 51,021 | 47,936 | 12,102 | 29,960 | - | 33,551 |
| Other receivables | - | 37,809 | - | - | - | - |
| Prepaid Expenses | - | 8,492 | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 106,313</u> | <u>\$ 353,406</u> | <u>\$ 29,855</u> | <u>\$ 49,720</u> | <u>\$ 30,593</u> | <u>\$ 110,822</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ 13,330 | \$ 54,340 | \$ - | \$ - | \$ 19,073 | \$ 13,153 |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | 51,021 | 47,936 | 12,102 | 29,960 | - | 33,551 |
| Total Liabilities | <u>64,351</u> | <u>102,276</u> | <u>12,102</u> | <u>29,960</u> | <u>19,073</u> | <u>46,704</u> |
| FUND BALANCES | | | | | | |
| Reserved | 41,962 | 251,130 | 17,753 | 19,760 | 11,520 | 64,118 |
| Total Fund Balance | <u>41,962</u> | <u>251,130</u> | <u>17,753</u> | <u>19,760</u> | <u>11,520</u> | <u>64,118</u> |
| Total liabilities and fund balances | <u>\$ 106,313</u> | <u>\$ 353,406</u> | <u>\$ 29,855</u> | <u>\$ 49,720</u> | <u>\$ 30,593</u> | <u>\$ 110,822</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Senior Transportation</u> | <u>Rural Fire</u> | <u>Medical Service</u> | <u>Museums</u> | <u>Employee Retirement</u> | <u>Group Insurance</u> |
|-------------------------------------|----------------------------------|-------------------|----------------------------|-------------------|--------------------------------|----------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 95,154 | \$ 30,724 | \$ 11,155 | \$ 65,601 | \$ 43,318 | \$ 73,849 |
| Taxes and assessments receivable | 27,468 | 1,850 | 24,873 | 39,116 | 46,813 | 40,906 |
| Other receivables | - | - | 48 | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 122,622</u> | <u>\$ 32,574</u> | <u>\$ 36,076</u> | <u>\$ 104,717</u> | <u>\$ 90,131</u> | <u>\$ 114,755</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ 28,761 | \$ 343 | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | 27,468 | 1,850 | 24,873 | 39,116 | 46,813 | 40,906 |
| Total Liabilities | <u>56,229</u> | <u>2,193</u> | <u>24,873</u> | <u>39,116</u> | <u>46,813</u> | <u>40,906</u> |
| FUND BALANCES | | | | | | |
| Reserved | 66,393 | 30,381 | 11,203 | 65,601 | 43,318 | 73,849 |
| Total Fund Balance | <u>66,393</u> | <u>30,381</u> | <u>11,203</u> | <u>65,601</u> | <u>43,318</u> | <u>73,849</u> |
| Total liabilities and fund balances | <u>\$ 122,622</u> | <u>\$ 32,574</u> | <u>\$ 36,076</u> | <u>\$ 104,717</u> | <u>\$ 90,131</u> | <u>\$ 114,755</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Permissive Medical Levy</u> | <u>Drug Forfeiture</u> | <u>Federal Equitable Share</u> | <u>CDBG Revolving Loan</u> | <u>Records Preservation</u> | <u>Jail Improvement & Education</u> |
|-------------------------------------|------------------------------------|----------------------------|--|------------------------------------|---------------------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 231,340 | \$ 24,368 | \$ 8,541 | \$ 3,126 | \$ 43,328 | \$ 59,661 |
| Taxes and assessments receivable | 131,168 | - | - | - | - | - |
| Other receivables | - | - | - | 296,616 | 6,536 | 317 |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 362,508</u> | <u>\$ 24,368</u> | <u>\$ 8,541</u> | <u>\$ 299,742</u> | <u>\$ 49,864</u> | <u>\$ 59,978</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ - | \$ 305 | \$ - | \$ - | \$ 11,230 | \$ - |
| Due to other funds | - | - | - | 135,517 | - | - |
| Deferred revenue | 131,168 | - | - | - | - | - |
| Total Liabilities | <u>131,168</u> | <u>305</u> | <u>-</u> | <u>135,517</u> | <u>11,230</u> | <u>-</u> |
| FUND BALANCES | | | | | | |
| Reserved | <u>231,340</u> | <u>24,063</u> | <u>8,541</u> | <u>164,225</u> | <u>38,634</u> | <u>59,978</u> |
| Total Fund Balance | <u>231,340</u> | <u>24,063</u> | <u>8,541</u> | <u>164,225</u> | <u>38,634</u> | <u>59,978</u> |
| Total liabilities and fund balances | <u>\$ 362,508</u> | <u>\$ 24,368</u> | <u>\$ 8,541</u> | <u>\$ 299,742</u> | <u>\$ 49,864</u> | <u>\$ 59,978</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>#6 Light Maintenance District</u> | <u>#13 Light Maintenance District</u> | <u>#17 Light Maintenance District</u> | <u>#21 Light Maintenance District</u> | <u>#23 Light Maintenance District</u> | <u>Gibson Flat O & M</u> |
|-------------------------------------|--|---|---|---|---|----------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 153 | \$ 142 | \$ 1,551 | \$ 1,089 | \$ 12,626 | \$ 41,087 |
| Taxes and assessments receivable | - | - | 141 | 251 | 1,353 | 186 |
| Other receivables | - | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 153</u> | <u>\$ 142</u> | <u>\$ 1,692</u> | <u>\$ 1,340</u> | <u>\$ 13,979</u> | <u>\$ 41,273</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | - | - | 141 | 251 | 1,353 | 186 |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>141</u> | <u>251</u> | <u>1,353</u> | <u>186</u> |
| FUND BALANCES | | | | | | |
| Reserved | <u>153</u> | <u>142</u> | <u>1,551</u> | <u>1,089</u> | <u>12,626</u> | <u>41,087</u> |
| Total Fund Balance | <u>153</u> | <u>142</u> | <u>1,551</u> | <u>1,089</u> | <u>12,626</u> | <u>41,087</u> |
| Total liabilities and fund balances | <u>\$ 153</u> | <u>\$ 142</u> | <u>\$ 1,692</u> | <u>\$ 1,340</u> | <u>\$ 13,979</u> | <u>\$ 41,273</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Park Garden O & M</u> | <u>Gannon/Flood Road O&M</u> | <u>Whitetail Lane O&M</u> | <u>Alcohol Traffic Safety</u> | <u>Gasoline Tax</u> | <u>Motor Vehicle Disposal</u> |
|-------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|-------------------------|---------------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 9,097 | \$ 20,801 | \$ 6,042 | \$ 17,031 | \$ - | \$ 37 |
| Taxes and assessments receivable | 87 | 41 | - | - | - | - |
| Other receivables | - | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 9,184</u> | <u>\$ 20,842</u> | <u>\$ 6,042</u> | <u>\$ 17,031</u> | <u>\$ -</u> | <u>\$ 37</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ 274 | \$ - | \$ 37 |
| Due to other funds | - | - | - | - | 5,194 | - |
| Deferred revenue | 87 | 41 | - | - | - | - |
| Total Liabilities | <u>87</u> | <u>41</u> | <u>-</u> | <u>274</u> | <u>5,194</u> | <u>37</u> |
| FUND BALANCES | | | | | | |
| Reserved | <u>9,097</u> | <u>20,801</u> | <u>6,042</u> | <u>16,757</u> | <u>(5,194)</u> | <u>-</u> |
| Total Fund Balance | <u>9,097</u> | <u>20,801</u> | <u>6,042</u> | <u>16,757</u> | <u>(5,194)</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 9,184</u> | <u>\$ 20,842</u> | <u>\$ 6,042</u> | <u>\$ 17,031</u> | <u>\$ -</u> | <u>\$ 37</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Road Clean- up</u> | <u>Weed Trust</u> | <u>Sun River Valley Ditch</u> | <u>County Land Information</u> | <u>Community Decay</u> | <u>Tobacco</u> |
|-------------------------------------|---------------------------|-------------------|-----------------------------------|------------------------------------|----------------------------|------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ - | \$ 341 | \$ 692 | \$ 20,767 | \$ 67,028 | \$ 76,599 |
| Taxes and assessments receivable | - | - | - | - | 4,826 | - |
| Other receivables | - | - | - | 1,243 | - | 13,329 |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ -</u> | <u>\$ 341</u> | <u>\$ 692</u> | <u>\$ 22,010</u> | <u>\$ 71,854</u> | <u>\$ 89,928</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ 958 | \$ 25,663 |
| Due to other funds | 10,038 | - | - | - | - | - |
| Deferred revenue | - | - | - | - | 4,826 | - |
| Total Liabilities | <u>10,038</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,784</u> | <u>25,663</u> |
| FUND BALANCES | | | | | | |
| Reserved | <u>(10,038)</u> | <u>341</u> | <u>692</u> | <u>22,010</u> | <u>66,070</u> | <u>64,265</u> |
| Total Fund Balance | <u>(10,038)</u> | <u>341</u> | <u>692</u> | <u>22,010</u> | <u>66,070</u> | <u>64,265</u> |
| Total liabilities and fund balances | <u>\$ -</u> | <u>\$ 341</u> | <u>\$ 692</u> | <u>\$ 22,010</u> | <u>\$ 71,854</u> | <u>\$ 89,928</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Comp Cancer</u> | <u>Juvenile Detention Center</u> | <u>Medical Alert</u> | <u>County Attorney Grants</u> | <u>Juvenile Holdover</u> | <u>HIDTA 2006</u> | <u>Crime Control - Juvenile</u> |
|-------------------------------------|------------------------|--|--------------------------|---------------------------------------|------------------------------|-----------------------|---|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 8,011 | \$ 71,340 | \$ 2,453 | \$ - | \$ 1 | \$ - | \$ 26,332 |
| Taxes and assessments receivable | - | - | - | - | - | - | - |
| Other receivables | 8,750 | 67,977 | - | 72,811 | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | 35,194 | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,194</u> | <u>-</u> |
| Total assets | <u>\$ 16,761</u> | <u>\$ 139,317</u> | <u>\$ 2,453</u> | <u>\$ 72,811</u> | <u>\$ 1</u> | <u>\$ 35,194</u> | <u>\$ 26,332</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 75 | \$ 60,332 | \$ 571 | \$ 4,997 | \$ - | \$ 1,359 | \$ 270 |
| Due to other funds | - | - | - | 68,000 | - | 29,906 | - |
| Deferred revenue | - | - | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>75</u> | <u>60,332</u> | <u>571</u> | <u>72,997</u> | <u>-</u> | <u>31,265</u> | <u>270</u> |
| FUND BALANCES | | | | | | | |
| Reserved | 16,686 | 78,985 | 1,882 | (186) | 1 | 3,929 | 26,062 |
| Total Fund Balance | <u>16,686</u> | <u>78,985</u> | <u>1,882</u> | <u>(186)</u> | <u>1</u> | <u>3,929</u> | <u>26,062</u> |
| Total liabilities and fund balances | <u>\$ 16,761</u> | <u>\$ 139,317</u> | <u>\$ 2,453</u> | <u>\$ 72,811</u> | <u>\$ 1</u> | <u>\$ 35,194</u> | <u>\$ 26,332</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Victim Witness Program</u> | <u>Boat Safety Enforcement</u> | <u>Alliance for Youth</u> | <u>Law Enforcement Block Grant</u> | <u>Commodities</u> | <u>Rocky Mountain HIDTA</u> |
|-------------------------------------|---------------------------------------|------------------------------------|-------------------------------|--|--------------------|-------------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 9,404 | \$ - | \$ - | \$ 1 | \$ 100 | \$ - |
| Taxes and assessments receivable | - | - | - | - | - | - |
| Other receivables | - | 8,640 | 328 | - | 7,968 | 44,953 |
| Prepaid Expenses | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 9,404</u> | <u>\$ 8,640</u> | <u>\$ 328</u> | <u>\$ 1</u> | <u>\$ 8,068</u> | <u>\$ 44,953</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ 9,404 | \$ 297 | \$ - | \$ - | \$ 1,355 | \$ 737 |
| Due to other funds | - | 7,558 | 328 | - | 5,730 | 49,230 |
| Deferred revenue | - | - | - | - | - | - |
| Total Liabilities | <u>9,404</u> | <u>7,855</u> | <u>328</u> | <u>-</u> | <u>7,085</u> | <u>49,967</u> |
| FUND BALANCES | | | | | | |
| Reserved | - | 785 | - | 1 | 983 | (5,014) |
| Total Fund Balance | <u>-</u> | <u>785</u> | <u>-</u> | <u>1</u> | <u>983</u> | <u>(5,014)</u> |
| Total liabilities and fund balances | <u>\$ 9,404</u> | <u>\$ 8,640</u> | <u>\$ 328</u> | <u>\$ 1</u> | <u>\$ 8,068</u> | <u>\$ 44,953</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>CDBG AG Park</u> | <u>Sponsored CTEP Grants</u> | <u>Fetal Alcohol Spectrum</u> | <u>Safe Kids Safe Community</u> | <u>Subdivision Review</u> | <u>Bioterrorism Grant</u> | <u>Weed & Seed</u> |
|-------------------------------------|-------------------------|--------------------------------------|---------------------------------------|---|-------------------------------|-------------------------------|----------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ - | \$ 115 | \$ - | \$ - | \$ 12,060 | \$ 154,562 | \$ 2,056 |
| Taxes and assessments receivable | - | - | - | - | - | - | - |
| Other receivables | 45,241 | 6,521 | 1,522 | 28,016 | 7,999 | - | - |
| Prepaid Expenses | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ 45,241</u> | <u>\$ 6,636</u> | <u>\$ 1,522</u> | <u>\$ 28,016</u> | <u>\$ 20,059</u> | <u>\$ 154,562</u> | <u>\$ 2,056</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 2,204 | \$ 6,636 | \$ 1,481 | \$ 317 | \$ - | \$ 2,245 | \$ - |
| Due to other funds | 45,241 | - | 41 | 14,943 | - | - | - |
| Deferred revenue | - | - | - | - | - | - | - |
| Total Liabilities | <u>47,445</u> | <u>6,636</u> | <u>1,522</u> | <u>15,260</u> | <u>-</u> | <u>2,245</u> | <u>-</u> |
| FUND BALANCES | | | | | | | |
| Reserved | <u>(2,204)</u> | <u>-</u> | <u>-</u> | <u>12,756</u> | <u>20,059</u> | <u>152,317</u> | <u>2,056</u> |
| Total Fund Balance | <u>(2,204)</u> | <u>-</u> | <u>-</u> | <u>12,756</u> | <u>20,059</u> | <u>152,317</u> | <u>2,056</u> |
| Total liabilities and fund balances | <u>\$ 45,241</u> | <u>\$ 6,636</u> | <u>\$ 1,522</u> | <u>\$ 28,016</u> | <u>\$ 20,059</u> | <u>\$ 154,562</u> | <u>\$ 2,056</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | Drug Free Community Grant | Cancer | Tobacco | Public Water Supply System | Women, Infants, & Children | Abstinence Contract | Maternal & Child Health |
|-------------------------------------|---------------------------------|------------------|-----------------|-------------------------------------|----------------------------------|------------------------|-------------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ - | \$ 52,630 | \$ - | \$ - | \$ - | \$ 5,768 | \$ 17,035 |
| Taxes and assessments receivable | - | - | - | - | - | - | - |
| Other receivables | - | 19,685 | 4,686 | 3,323 | 87,633 | - | 2,174 |
| Prepaid Expenses | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ -</u> | <u>\$ 72,315</u> | <u>\$ 4,686</u> | <u>\$ 3,323</u> | <u>\$ 87,633</u> | <u>\$ 5,768</u> | <u>\$ 19,209</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ - | \$ 6,269 | \$ - | \$ - | \$ 11,052 | \$ 5,756 | \$ 6,625 |
| Due to other funds | 1 | - | 4,686 | 2,183 | 78,297 | - | - |
| Deferred revenue | - | - | - | - | - | - | - |
| Total Liabilities | <u>1</u> | <u>6,269</u> | <u>4,686</u> | <u>2,183</u> | <u>89,349</u> | <u>5,756</u> | <u>6,625</u> |
| FUND BALANCES | | | | | | | |
| Reserved | <u>(1)</u> | <u>66,046</u> | <u>-</u> | <u>1,140</u> | <u>(1,716)</u> | <u>12</u> | <u>12,584</u> |
| Total Fund Balance | <u>(1)</u> | <u>66,046</u> | <u>-</u> | <u>1,140</u> | <u>(1,716)</u> | <u>12</u> | <u>12,584</u> |
| Total liabilities and fund balances | <u>\$ -</u> | <u>\$ 72,315</u> | <u>\$ 4,686</u> | <u>\$ 3,323</u> | <u>\$ 87,633</u> | <u>\$ 5,768</u> | <u>\$ 19,209</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Suicide Prevention</u> | <u>HIV Consortium</u> | <u>Fetal Alcohol Syndrome</u> | <u>Tuberculosis Prevention</u> | <u>AIDS / HIV Testing</u> | <u>Direct Services Aging</u> | <u>Contracted Services Aging</u> |
|-------------------------------------|-------------------------------|---------------------------|---------------------------------------|------------------------------------|-------------------------------|--------------------------------------|--|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 6,245 | \$ 3,252 | \$ - | \$ - | \$ 58 | \$ 34,131 | \$ 18,229 |
| Taxes and assessments receivable | - | - | - | - | - | - | - |
| Other receivables | - | 2,822 | 51,874 | 827 | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | <u>\$ 6,245</u> | <u>\$ 6,074</u> | <u>\$ 51,874</u> | <u>\$ 827</u> | <u>\$ 58</u> | <u>\$ 34,131</u> | <u>\$ 18,229</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 1,747 | \$ 372 | \$ 2,741 | \$ - | \$ - | \$ 22,236 | \$ 13,857 |
| Due to other funds | - | - | 49,132 | 827 | - | - | - |
| Deferred revenue | - | - | - | - | - | - | - |
| Total Liabilities | <u>1,747</u> | <u>372</u> | <u>51,873</u> | <u>827</u> | <u>-</u> | <u>22,236</u> | <u>13,857</u> |
| FUND BALANCES | | | | | | | |
| Reserved | <u>4,498</u> | <u>5,702</u> | <u>1</u> | <u>-</u> | <u>58</u> | <u>11,895</u> | <u>4,372</u> |
| Total Fund Balance | <u>4,498</u> | <u>5,702</u> | <u>1</u> | <u>-</u> | <u>58</u> | <u>11,895</u> | <u>4,372</u> |
| Total liabilities and fund balances | <u>\$ 6,245</u> | <u>\$ 6,074</u> | <u>\$ 51,874</u> | <u>\$ 827</u> | <u>\$ 58</u> | <u>\$ 34,131</u> | <u>\$ 18,229</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Environmental Health</u> | <u>Congregate Meals</u> | <u>RSVP</u> | <u>Administrative Aging</u> | <u>Foster Grandparents</u> | <u>Community Health Clinic</u> |
|-------------------------------------|---------------------------------|-----------------------------|------------------|---------------------------------|--------------------------------|------------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ - | \$ 137,548 | \$ 35,587 | \$ 9,393 | \$ 10,613 | \$ 100 |
| Taxes and assessments receivable | - | - | - | - | - | - |
| Other receivables | 17,131 | - | - | - | 238 | 118,600 |
| Prepaid Expenses | - | - | - | - | - | 4,044 |
| Due from other funds | - | - | - | - | - | - |
| Total assets | <u>\$ 17,131</u> | <u>\$ 137,548</u> | <u>\$ 35,587</u> | <u>\$ 9,393</u> | <u>\$ 10,851</u> | <u>\$ 122,744</u> |
| LIABILITIES | | | | | | |
| Short-term payables | \$ 4,500 | \$ 98,652 | \$ 33,851 | \$ 5,349 | \$ 10,294 | \$ 90,519 |
| Due to other funds | 12,183 | - | - | - | - | 5,727 |
| Deferred revenue | - | - | - | - | - | - |
| Total Liabilities | <u>16,683</u> | <u>98,652</u> | <u>33,851</u> | <u>5,349</u> | <u>10,294</u> | <u>96,246</u> |
| FUND BALANCES | | | | | | |
| Reserved | <u>448</u> | <u>38,896</u> | <u>1,736</u> | <u>4,044</u> | <u>557</u> | <u>26,498</u> |
| Total Fund Balance | <u>448</u> | <u>38,896</u> | <u>1,736</u> | <u>4,044</u> | <u>557</u> | <u>26,498</u> |
| Total liabilities and fund balances | <u>\$ 17,131</u> | <u>\$ 137,548</u> | <u>\$ 35,587</u> | <u>\$ 9,393</u> | <u>\$ 10,851</u> | <u>\$ 122,744</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2008

| | <u>Totals</u> |
|-------------------------------------|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 3,740,487 |
| Taxes and assessments receivable | 1,258,810 |
| Other receivables | 992,201 |
| Prepaid Expenses | 12,536 |
| Due from other funds | <u>35,194</u> |
| Total assets | <u><u>\$ 6,039,228</u></u> |
| LIABILITIES | |
| Short-term payables | \$ 963,966 |
| Due to other funds | 524,762 |
| Deferred revenue | <u>1,258,810</u> |
| Total Liabilities | <u>2,747,538</u> |
| FUND BALANCES | |
| Reserved | <u>3,291,690</u> |
| Total Fund Balance | <u>3,291,690</u> |
| Total liabilities and fund balances | <u><u>\$ 6,039,228</u></u> |

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Road | Poor | Bridge | Weed Control | Preditory Animal Control |
|---|--------------------|-----------------|-------------------|-------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 2,084,101 | \$ 50,501 | \$ 1,182,245 | \$ 424,370 | \$ 3,174 |
| Licenses and permits | 4,075 | - | - | - | - |
| Intergovernmental | 54,272 | - | 2,457 | 815 | - |
| Charges for services | - | - | - | 131,930 | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | 1,168 | - | 20,034 | - | - |
| Miscellaneous | 26,732 | - | - | 8,662 | - |
| Total Revenues | <u>2,170,348</u> | <u>50,501</u> | <u>1,204,736</u> | <u>565,777</u> | <u>3,174</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Works: | | | | | |
| Personal services | 1,198,898 | - | 588,785 | 368,220 | - |
| Supplies/services/materials, etc. | 650,069 | - | 573,032 | 124,871 | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | 4,021 |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | 12,154 | - |
| Debt Service: | | | | | |
| Principal | 214,018 | - | - | - | - |
| Interest | 19,341 | - | - | - | - |
| Total Expenditures | <u>2,082,326</u> | <u>-</u> | <u>1,161,817</u> | <u>505,245</u> | <u>4,021</u> |
| Excess of revenues over (under) expenditures | <u>88,022</u> | <u>50,501</u> | <u>42,919</u> | <u>60,532</u> | <u>(847)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 574,984 | - | 91,992 | 16,116 | - |
| Transfers out | (734,549) | (50,978) | (196,328) | (80,487) | - |
| Total other financing sources (uses) | <u>(159,565)</u> | <u>(50,978)</u> | <u>(104,336)</u> | <u>(64,371)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(71,543)</u> | <u>(477)</u> | <u>(61,417)</u> | <u>(3,839)</u> | <u>(847)</u> |
| Fund Balance, beginning of year | 47,722 | 2,101 | 489,359 | 238,601 | 1,621 |
| Fund Balance, end of year | <u>\$ (23,821)</u> | <u>\$ 1,624</u> | <u>\$ 427,942</u> | <u>\$ 234,762</u> | <u>\$ 774</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | State Fair | District Court | Comprehensive Insurance | Mosquito Control | Parks |
|---|------------------|-------------------|----------------------------|---------------------|-----------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 324,099 | \$ 430,949 | \$ 191,739 | \$ 628,612 | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 640 | 615 | 200 | 1,169 | - |
| Charges for services | - | 48,492 | - | - | - |
| Fines and forfeitures | - | 6,547 | - | - | - |
| Investment income | 679 | 14,197 | - | - | 1 |
| Miscellaneous | - | 20,004 | - | 3,103 | - |
| Total Revenues | <u>325,418</u> | <u>520,804</u> | <u>191,939</u> | <u>632,884</u> | <u>1</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | 482,123 | - | - | - |
| Supplies/services/materials, etc. | - | 96,439 | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | 73,828 | - | - | - |
| Supplies/services/materials, etc. | - | 2,725 | - | - | - |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | 349,634 | - |
| Supplies/services/materials, etc. | - | - | - | 152,135 | - |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | 183 | - | - | - | 2,676 |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | 234,765 | - | - |
| Capital Expenditures | - | 28,487 | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>183</u> | <u>683,602</u> | <u>234,765</u> | <u>501,769</u> | <u>2,676</u> |
| Excess of revenues over (under) expenditures | <u>325,235</u> | <u>(162,798)</u> | <u>(42,826)</u> | <u>131,115</u> | <u>(2,675)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | 102,829 | - | 16,155 | 7,129 |
| Transfers out | (310,218) | (146,810) | (79,577) | (141,610) | - |
| Total other financing sources (uses) | <u>(310,218)</u> | <u>(43,981)</u> | <u>(79,577)</u> | <u>(125,455)</u> | <u>7,129</u> |
| Net Change in Fund Balance | 15,017 | (206,779) | (122,403) | 5,660 | 4,454 |
| Fund Balance, beginning of year | 47 | 411,813 | 283,644 | 240,031 | 429 |
| Fund Balance, end of year | <u>\$ 15,064</u> | <u>\$ 205,034</u> | <u>\$ 161,241</u> | <u>\$ 245,691</u> | <u>\$ 4,883</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Library | Emergency Medical Service | Four Seasons Arena | Planning Board | Health | Mental Health |
|---|------------------|---------------------------------|--------------------------|-------------------|-------------------|------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ 401,361 | \$ 76,151 | \$ 357,507 | \$ 395,717 | \$ 309,239 | \$ 119,811 |
| Licenses and permits | - | - | - | 2,650 | 56,211 | - |
| Intergovernmental | 388 | 123 | 701 | 139 | 265,185 | 246 |
| Charges for services | - | - | - | 20,058 | 323,367 | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment income | - | - | 796 | - | 18,071 | - |
| Miscellaneous | - | 111 | - | - | 122,111 | - |
| Total Revenues | <u>401,749</u> | <u>76,385</u> | <u>359,004</u> | <u>418,564</u> | <u>1,094,184</u> | <u>120,057</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Safety: | | | | | | |
| Personal services | - | 48,549 | - | - | - | - |
| Supplies/services/materials, etc. | - | 52,004 | - | - | - | - |
| Public Works: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Health: | | | | | | |
| Personal services | - | - | - | - | 541,652 | - |
| Supplies/services/materials, etc. | - | - | - | - | 364,397 | 79,385 |
| Social and Economic Services: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Culture and Recreation: | | | | | | |
| Personal services | 34,463 | - | - | - | - | - |
| Supplies/services/materials, etc. | 198,202 | - | 201 | - | - | - |
| Housing and Community Development: | | | | | | |
| Personal services | - | - | - | 242,276 | - | - |
| Supplies/services/materials, etc. | - | - | - | 30,717 | - | - |
| Conservation of Natural Resources: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | 16,428 | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Expenditures | <u>232,665</u> | <u>100,553</u> | <u>201</u> | <u>272,993</u> | <u>922,477</u> | <u>79,385</u> |
| Excess of revenues over (under) expenditures | <u>169,084</u> | <u>(24,168)</u> | <u>358,803</u> | <u>145,571</u> | <u>171,707</u> | <u>40,672</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 8,077 | 4,039 | - | 25,194 | 48,465 | - |
| Transfers out | (163,179) | (22,880) | (341,371) | (126,708) | (419,425) | (19,413) |
| Total other financing sources (uses) | <u>(155,102)</u> | <u>(18,841)</u> | <u>(341,371)</u> | <u>(101,514)</u> | <u>(370,960)</u> | <u>(19,413)</u> |
| Net Change in Fund Balance | 13,982 | (43,009) | 17,432 | 44,057 | (199,253) | 21,259 |
| Fund Balance, beginning of year | (7,855) | 79,574 | 1,244 | (2,095) | 450,383 | (3,506) |
| Fund Balance, end of year | <u>\$ 6,127</u> | <u>\$ 36,565</u> | <u>\$ 18,676</u> | <u>\$ 41,962</u> | <u>\$ 251,130</u> | <u>\$ 17,753</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Senior Citizens | Medicaid Waiver | County Extension Services | Senior Transportation | Rural Fire |
|---|--------------------|--------------------|---------------------------------|--------------------------|------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 268,283 | \$ - | \$ 265,878 | \$ 243,493 | \$ 20,030 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 554 | 112,335 | 482 | 498 | 39 |
| Charges for services | - | - | 226 | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | 59,274 | 101 | 8,000 | - |
| Total Revenues | <u>268,837</u> | <u>171,609</u> | <u>266,687</u> | <u>251,991</u> | <u>20,069</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | 11,987 |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Social and Economic Services: | | | | | |
| Personal services | - | 129,026 | 65,364 | 109,992 | - |
| Supplies/services/materials, etc. | - | 41,804 | 162,887 | 49,502 | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | 61,025 | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>170,830</u> | <u>228,251</u> | <u>220,519</u> | <u>11,987</u> |
| Excess of revenues over (under) expenditures | <u>268,837</u> | <u>779</u> | <u>38,436</u> | <u>31,472</u> | <u>8,082</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | 8,077 | 8,077 | 8,077 | - |
| Transfers out | (249,412) | - | (64,702) | (41,939) | (3,310) |
| Total other financing sources (uses) | <u>(249,412)</u> | <u>8,077</u> | <u>(56,625)</u> | <u>(33,862)</u> | <u>(3,310)</u> |
| Net Change in Fund Balance | 19,425 | 8,856 | (18,189) | (2,390) | 4,772 |
| Fund Balance, beginning of year | 335 | 2,664 | 82,307 | 68,783 | 25,609 |
| Fund Balance, end of year | <u>\$ 19,760</u> | <u>\$ 11,520</u> | <u>\$ 64,118</u> | <u>\$ 66,393</u> | <u>\$ 30,381</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Medical Services | Museums | Employee Retirement | Group Insurance | Permissive Medical Levy | Drug Forfeiture |
|---|---------------------|------------------|------------------------|--------------------|----------------------------|--------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ 234,553 | \$ 324,471 | \$ 370,607 | \$ 190,068 | \$ 1,442,046 | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 492 | 614 | 657 | 123 | 3,194 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | 47,075 |
| Investment income | - | - | - | - | - | 609 |
| Miscellaneous | 1,805 | - | - | 51,727 | - | 22,521 |
| Total Revenues | <u>236,850</u> | <u>325,085</u> | <u>371,264</u> | <u>241,918</u> | <u>1,445,240</u> | <u>70,205</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | 263 | 221 | - | - |
| Public Safety: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | 70,893 |
| Public Works: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Health: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | 228,618 | - | - | - | - | - |
| Social and Economic Services: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Culture and Recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | 238,179 | - | - | - | - |
| 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>228,618</u> | <u>238,179</u> | <u>263</u> | <u>221</u> | <u>-</u> | <u>70,893</u> |
| Excess of revenues over (under) expenditures | <u>8,232</u> | <u>86,906</u> | <u>371,001</u> | <u>241,697</u> | <u>1,445,240</u> | <u>(688)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | (39,276) | (69,348) | (407,906) | (286,202) | (1,260,080) | - |
| Total other financing sources (uses) | <u>(39,276)</u> | <u>(69,348)</u> | <u>(407,906)</u> | <u>(286,202)</u> | <u>(1,260,080)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(31,044)</u> | <u>17,558</u> | <u>(36,905)</u> | <u>(44,505)</u> | <u>185,160</u> | <u>(688)</u> |
| Fund Balance, beginning of year | 42,247 | 48,043 | 80,223 | 118,354 | 46,180 | 24,751 |
| Fund Balance, end of year | <u>\$ 11,203</u> | <u>\$ 65,601</u> | <u>\$ 43,318</u> | <u>\$ 73,849</u> | <u>\$ 231,340</u> | <u>\$ 24,063</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | 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 | - | - | 133,805 | - | 19,061 |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | 632 | 17,611 | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>632</u> | <u>17,611</u> | <u>133,805</u> | <u>-</u> | <u>19,061</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | 165,857 | - | - |
| Supplies/services/materials, etc. | - | - | 188,321 | - | - |
| Public Safety: | | | | | |
| Personal services | 9,186 | - | - | - | - |
| Supplies/services/materials, etc. | 6,187 | - | - | 3,107 | 5,392 |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>15,373</u> | <u>-</u> | <u>354,178</u> | <u>3,107</u> | <u>5,392</u> |
| Excess of revenues over (under) expenditures | <u>(14,741)</u> | <u>17,611</u> | <u>(220,373)</u> | <u>(3,107)</u> | <u>13,669</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | 16,155 | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>16,155</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(14,741)</u> | <u>17,611</u> | <u>(204,218)</u> | <u>(3,107)</u> | <u>13,669</u> |
| Fund Balance, beginning of year | 23,282 | 146,614 | 242,852 | 3,107 | 46,309 |
| Fund Balance, end of year | <u>\$ 8,541</u> | <u>\$ 164,225</u> | <u>\$ 38,634</u> | <u>\$ -</u> | <u>\$ 59,978</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | #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 | \$ 445 | \$ 340 | \$ 4,088 | \$ 713 | \$ 16,325 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>445</u> | <u>340</u> | <u>4,088</u> | <u>713</u> | <u>16,325</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. | 462 | 377 | 4,279 | 500 | 15,078 |
| 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>462</u> | <u>377</u> | <u>4,279</u> | <u>500</u> | <u>15,078</u> |
| Excess of revenues over (under) expenditures | <u>(17)</u> | <u>(37)</u> | <u>(191)</u> | <u>213</u> | <u>1,247</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net Change in Fund Balance | <u>(17)</u> | <u>(37)</u> | <u>(191)</u> | <u>213</u> | <u>1,247</u> |
| Fund Balance, beginning of year | 170 | 179 | 1,742 | 876 | 11,379 |
| Fund Balance, end of year | <u>\$ 153</u> | <u>\$ 142</u> | <u>\$ 1,551</u> | <u>\$ 1,089</u> | <u>\$ 12,626</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Gibson Flats O & M | Park Garden O & M | Gannon/Flood Road O&M | Whitetail Lane O&M | Alcohol Rehabilitation |
|---|-----------------------|----------------------|--------------------------|-----------------------|---------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 2,734 | \$ 1,357 | \$ 941 | \$ 3,581 | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 95,447 |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>2,734</u> | <u>1,357</u> | <u>941</u> | <u>3,581</u> | <u>95,447</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. | 1 | - | - | 2,200 | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | 124,305 |
| 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</u> | <u>-</u> | <u>-</u> | <u>2,200</u> | <u>124,305</u> |
| Excess of revenues over (under) expenditures | <u>2,733</u> | <u>1,357</u> | <u>941</u> | <u>1,381</u> | <u>(28,858)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net Change in Fund Balance | <u>2,733</u> | <u>1,357</u> | <u>941</u> | <u>1,381</u> | <u>(28,858)</u> |
| Fund Balance, beginning of year | 38,354 | 7,740 | 19,860 | 4,661 | 28,858 |
| Fund Balance, end of year | <u>\$ 41,087</u> | <u>\$ 9,097</u> | <u>\$ 20,801</u> | <u>\$ 6,042</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, 2008

| | Alcohol Traffic Safety | Gasoline Tax | Cultural Trust Grants | Motor Vehicle Disposal | Road Clean- up | Weed Trust |
|---|------------------------------|-------------------|-----------------------------|------------------------------|--------------------|----------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 39,973 | 211,740 | 4,500 | 73,204 | 25,058 | 25,225 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | <u>39,973</u> | <u>211,740</u> | <u>4,500</u> | <u>73,204</u> | <u>25,058</u> | <u>25,225</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Safety: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Works: | | | | | | |
| Personal services | - | - | - | 35,400 | - | - |
| Supplies/services/materials, etc. | - | 167,335 | - | 37,804 | 35,096 | 13,490 |
| Public Health: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | 51,758 | - | - | - | - | - |
| Social and Economic Services: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Culture and Recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | 4,500 | - | - | - |
| Housing and Community Development: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | - | 7,986 |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Expenditures | <u>51,758</u> | <u>167,335</u> | <u>4,500</u> | <u>73,204</u> | <u>35,096</u> | <u>21,476</u> |
| Excess of revenues over (under) expenditures | <u>(11,785)</u> | <u>44,405</u> | <u>-</u> | <u>-</u> | <u>(10,038)</u> | <u>3,749</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | (45,000) | - | - | - | (4,000) |
| Total other financing sources (uses) | <u>-</u> | <u>(45,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(4,000)</u> |
| Net Change in Fund Balance | <u>(11,785)</u> | <u>(595)</u> | <u>-</u> | <u>-</u> | <u>(10,038)</u> | <u>(251)</u> |
| Fund Balance, beginning of year | 28,542 | (4,599) | - | - | - | 592 |
| Fund Balance, end of year | <u>\$ 16,757</u> | <u>\$ (5,194)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (10,038)</u> | <u>\$ 341</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Sun River Valley Ditch | County Land Information | Community Decay | Tobacco | Comp Cancer Control |
|---|------------------------------|----------------------------|--------------------|------------------|------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ 32,755 | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 928 | - | - | 80,000 | 35,000 |
| Charges for services | - | 22,915 | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>928</u> | <u>22,915</u> | <u>32,755</u> | <u>80,000</u> | <u>35,000</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | 21,417 | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | 928 | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | (828) | 38,355 | 8,954 |
| Supplies/services/materials, etc. | - | - | - | 44,406 | 9,360 |
| 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>928</u> | <u>21,417</u> | <u>(828)</u> | <u>82,761</u> | <u>18,314</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>1,498</u> | <u>33,583</u> | <u>(2,761)</u> | <u>16,686</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | (6,575) | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(6,575)</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>-</u> | <u>1,498</u> | <u>27,008</u> | <u>(2,761)</u> | <u>16,686</u> |
| Fund Balance, beginning of year | 692 | 20,512 | 39,062 | 67,026 | - |
| Fund Balance, end of year | <u>\$ 692</u> | <u>\$ 22,010</u> | <u>\$ 66,070</u> | <u>\$ 64,265</u> | <u>\$ 16,686</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Juvenile Detention Center | Medical Alert | Impaired Driving Enforcement | Parenting Wisely | County Attorney Grants | Juevenile Holdover |
|---|---------------------------------|------------------|------------------------------------|---------------------|------------------------------|-----------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 9,955 | 4,062 | - | 26,558 | 115,088 | - |
| Charges for services | 674,035 | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - |
| Miscellaneous | 11,006 | 4,939 | - | - | - | - |
| Total Revenues | <u>694,996</u> | <u>9,001</u> | <u>-</u> | <u>26,558</u> | <u>115,088</u> | <u>-</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | 115,088 | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Safety: | | | | | | |
| Personal services | 876,573 | - | - | - | - | - |
| Supplies/services/materials, etc. | 267,800 | - | - | 26,558 | - | - |
| 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. | - | 7,122 | - | - | - | - |
| Culture and Recreation: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, 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>1,144,373</u> | <u>7,122</u> | <u>-</u> | <u>26,558</u> | <u>115,088</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>(449,377)</u> | <u>1,879</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 426,738 | - | - | - | - | - |
| Transfers out | - | - | (245) | - | - | - |
| Total other financing sources (uses) | <u>426,738</u> | <u>-</u> | <u>(245)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(22,639)</u> | <u>1,879</u> | <u>(245)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, beginning of year | 101,624 | 3 | 245 | - | (186) | 1 |
| Fund Balance, end of year | <u>\$ 78,985</u> | <u>\$ 1,882</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (186)</u> | <u>\$ 1</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | HIDTA 2006 | LLEGB Grant | Crime Control - Juvenile | Victim Witness Program | Crime Control - Public Defender | Boat Safety Enforcement |
|---|-----------------|----------------|--------------------------------|------------------------------|--|----------------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 52,081 | - | 217,434 | - | - | 8,640 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | 35,565 | - | - |
| Investment income | - | 36 | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | <u>52,081</u> | <u>36</u> | <u>217,434</u> | <u>35,565</u> | <u>-</u> | <u>8,640</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | - |
| Public Safety: | | | | | | |
| Personal services | 12,478 | - | - | - | - | 5,296 |
| Supplies/services/materials, etc. | 35,674 | - | 217,433 | 35,565 | - | 2,559 |
| 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>48,152</u> | <u>-</u> | <u>217,433</u> | <u>35,565</u> | <u>-</u> | <u>7,855</u> |
| Excess of revenues over (under) expenditures | <u>3,929</u> | <u>36</u> | <u>1</u> | <u>-</u> | <u>-</u> | <u>785</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | (910) | - | - | (7,842) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(910)</u> | <u>-</u> | <u>-</u> | <u>(7,842)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>3,929</u> | <u>(874)</u> | <u>1</u> | <u>-</u> | <u>(7,842)</u> | <u>785</u> |
| Fund Balance, beginning of year | - | 874 | 26,061 | - | 7,842 | - |
| Fund Balance, end of year | <u>\$ 3,929</u> | <u>\$ -</u> | <u>\$ 26,062</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 785</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Alliance for Youth | Law Enforcement Block Grant | Commodities | Rocky Mountain HIDTA | LLEBG #6 |
|---|-----------------------|-----------------------------------|----------------|----------------------------|--------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 169,075 | - | 27,111 | 58,755 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | 7 |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>169,075</u> | <u>-</u> | <u>27,111</u> | <u>58,755</u> | <u>7</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | 27,451 | - |
| Supplies/services/materials, etc. | 169,075 | - | - | 24,274 | - |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Social and Economic Services: | | | | | |
| Personal services | - | - | 18,804 | - | - |
| Supplies/services/materials, etc. | - | - | 16,153 | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, 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 | - | - | - | 10,916 | - |
| Interest | - | - | - | 1,128 | - |
| Total Expenditures | <u>169,075</u> | <u>-</u> | <u>34,957</u> | <u>63,769</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(7,846)</u> | <u>(5,014)</u> | <u>7</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | (185) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(185)</u> |
| Net Change in Fund Balance | <u>-</u> | <u>-</u> | <u>(7,846)</u> | <u>(5,014)</u> | <u>(178)</u> |
| Fund Balance, beginning of year | - | 1 | 8,829 | - | 178 |
| Fund Balance, end of year | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 983</u> | <u>\$ (5,014)</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, 2008

| | Homeland Security | CDBG Ag Park | Sponsored CTEP | Neighborhood Housing | Fetal Alcohol Spectrum |
|---|----------------------|-------------------|-------------------|-------------------------|------------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | 94,817 | 6,406 | 112,325 | 32,299 |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | 2 | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Total Revenues | <u>2</u> | <u>94,817</u> | <u>6,406</u> | <u>112,325</u> | <u>32,299</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | 6,521 | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | 97,021 | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | 29,776 |
| Supplies/services/materials, etc. | - | - | - | - | 2,523 |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | 112,325 | - |
| 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>97,021</u> | <u>6,521</u> | <u>112,325</u> | <u>32,299</u> |
| Excess of revenues over (under) expenditures | <u>2</u> | <u>(2,204)</u> | <u>(115)</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | (46) | - | - | - | - |
| Total other financing sources (uses) | <u>(46)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(44)</u> | <u>(2,204)</u> | <u>(115)</u> | <u>-</u> | <u>-</u> |
| Fund Balance, beginning of year | 44 | - | 115 | - | - |
| Fund Balance, end of year | <u>\$ -</u> | <u>\$ (2,204)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Safe Kids Safe Communities | Subdivision Review | Bioterrorism Grant | Weed & Seed | Drug Free Community Grant |
|---|-------------------------------|-----------------------|-----------------------|-----------------|---------------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | 24,898 | - | - | - |
| Intergovernmental | 36,545 | - | 119,337 | - | 1,189 |
| Charges for services | 2,244 | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | 13,045 | - | - | - | - |
| Total Revenues | <u>51,834</u> | <u>24,898</u> | <u>119,337</u> | <u>-</u> | <u>1,189</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 | 30,293 | 23,177 | 87,076 | - | 234 |
| Supplies/services/materials, etc. | 14,263 | 1,721 | 57,443 | - | 956 |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>44,556</u> | <u>24,898</u> | <u>144,519</u> | <u>-</u> | <u>1,190</u> |
| Excess of revenues over (under) expenditures | <u>7,278</u> | <u>-</u> | <u>(25,182)</u> | <u>-</u> | <u>(1)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>7,278</u> | <u>-</u> | <u>(25,182)</u> | <u>-</u> | <u>(1)</u> |
| Fund Balance, beginning of year | 5,478 | 20,059 | 177,499 | 2,056 | - |
| Fund Balance, end of year | <u>\$ 12,756</u> | <u>\$ 20,059</u> | <u>\$ 152,317</u> | <u>\$ 2,056</u> | <u>\$ (1)</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Cancer | Tobacco | Public Water Supply System | Women Infants & Children | Abstinence Contract | Maternal & Child Health |
|---|------------------|-----------------|-------------------------------------|--------------------------------|------------------------|-------------------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 84,771 | 15,243 | 3,323 | 313,677 | 10,962 | 170,695 |
| Charges for services | - | - | - | - | - | 16,897 |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | <u>84,771</u> | <u>15,243</u> | <u>3,323</u> | <u>313,677</u> | <u>10,962</u> | <u>187,592</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 | 58,271 | - | 3,277 | 277,366 | 4,244 | 206,516 |
| Supplies/services/materials, etc. | 14,642 | - | 46 | 38,027 | 6,706 | 42,914 |
| 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 | - | 24,515 | - | - | - | - |
| Supplies/services/materials, etc. | - | 4,338 | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Expenditures | <u>72,913</u> | <u>28,853</u> | <u>3,323</u> | <u>315,393</u> | <u>10,950</u> | <u>249,430</u> |
| Excess of revenues over (under) expenditures | <u>11,858</u> | <u>(13,610)</u> | <u>-</u> | <u>(1,716)</u> | <u>12</u> | <u>(61,838)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | 13,610 | - | - | - | 74,422 |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>13,610</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>74,422</u> |
| Net Change in Fund Balance | <u>11,858</u> | <u>-</u> | <u>-</u> | <u>(1,716)</u> | <u>12</u> | <u>12,584</u> |
| Fund Balance, beginning of year | 54,188 | - | 1,140 | - | - | - |
| Fund Balance, end of year | <u>\$ 66,046</u> | <u>\$ -</u> | <u>\$ 1,140</u> | <u>\$ (1,716)</u> | <u>\$ 12</u> | <u>\$ 12,584</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | Youth Suicide Prevention | HIV Consortium | Fetal Alcohol Syndrome | Immunization Project | Tuberculosis Prevention |
|---|--------------------------------|-------------------|------------------------------|-------------------------|----------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 38,850 | 14,601 | 51,874 | 32,782 | 4,827 |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | - | - | 245 | - |
| Total Revenues | <u>38,850</u> | <u>14,601</u> | <u>51,874</u> | <u>33,027</u> | <u>4,827</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 | 34,297 | 12,683 | 46,420 | 30,903 | 4,362 |
| Supplies/services/materials, etc. | 10,650 | 2,680 | 5,453 | 2,124 | 465 |
| Social and Economic Services: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>44,947</u> | <u>15,363</u> | <u>51,873</u> | <u>33,027</u> | <u>4,827</u> |
| Excess of revenues over (under) expenditures | <u>(6,097)</u> | <u>(762)</u> | <u>1</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(6,097)</u> | <u>(762)</u> | <u>1</u> | <u>-</u> | <u>-</u> |
| Fund Balance, beginning of year | 10,595 | 6,464 | - | - | - |
| Fund Balance, end of year | <u>\$ 4,498</u> | <u>\$ 5,702</u> | <u>\$ 1</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, 2008

| | AIDS / HIV Testing | Direct Services Aging | Contracted Services Aging | Environmental Health | Congregate Meals |
|---|-----------------------|-----------------------------|---------------------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 15,167 | 235,418 | 117,994 | - | 464,024 |
| Charges for services | - | - | - | 17,131 | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Miscellaneous | - | 20,787 | - | - | 204,118 |
| Total Revenues | <u>15,167</u> | <u>256,205</u> | <u>117,994</u> | <u>17,131</u> | <u>668,142</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 | 11,638 | - | - | 12,320 | - |
| Supplies/services/materials, etc. | 3,680 | - | - | 311 | - |
| Social and Economic Services: | | | | | |
| Personal services | - | 258,521 | 26,117 | - | 307,214 |
| Supplies/services/materials, etc. | - | 59,401 | 98,514 | - | 270,986 |
| Culture and Recreation: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Housing and Community Development: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Conservation of Natural Resources: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Capital Expenditures | - | - | - | 4,500 | 147,840 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>15,318</u> | <u>317,922</u> | <u>124,631</u> | <u>17,131</u> | <u>726,040</u> |
| Excess of revenues over (under) expenditures | <u>(151)</u> | <u>(61,717)</u> | <u>(6,637)</u> | <u>-</u> | <u>(57,898)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | 62,630 | 7,100 | - | 76,200 |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>62,630</u> | <u>7,100</u> | <u>-</u> | <u>76,200</u> |
| Net Change in Fund Balance | <u>(151)</u> | <u>913</u> | <u>463</u> | <u>-</u> | <u>18,302</u> |
| Fund Balance, beginning of year | 209 | 10,982 | 3,909 | 448 | 20,594 |
| Fund Balance, end of year | <u>\$ 58</u> | <u>\$ 11,895</u> | <u>\$ 4,372</u> | <u>\$ 448</u> | <u>\$ 38,896</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | RSVP | Administra- tive Aging | Foster Grandparents Program | Elder Abuse | Community Health Clinic | Totals |
|---|-----------------|---------------------------|-----------------------------------|----------------|----------------------------|---------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,402,284 |
| Licenses and permits | - | - | - | - | - | 87,834 |
| Intergovernmental | 130,468 | 69,950 | 210,063 | - | 961,779 | 5,075,158 |
| Charges for services | - | - | - | - | 376,137 | 1,786,298 |
| Fines and forfeitures | - | - | - | - | - | 89,187 |
| Investment income | - | - | - | - | - | 73,843 |
| Miscellaneous | 52,720 | - | 33,662 | - | 121,477 | 786,150 |
| Total Revenues | <u>183,188</u> | <u>69,950</u> | <u>243,725</u> | <u>-</u> | <u>1,459,393</u> | <u>18,300,754</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | 763,068 |
| Supplies/services/materials, etc. | - | - | - | - | - | 313,182 |
| Public Safety: | | | | | | |
| Personal services | - | - | - | - | - | 1,053,361 |
| Supplies/services/materials, etc. | - | - | - | - | - | 931,233 |
| Public Works: | | | | | | |
| Personal services | - | - | - | - | - | 2,191,303 |
| Supplies/services/materials, etc. | - | - | - | - | - | 1,722,543 |
| Public Health: | | | | | | |
| Personal services | - | - | - | - | 1,359,325 | 3,169,945 |
| Supplies/services/materials, etc. | - | - | - | - | 368,421 | 1,631,410 |
| Social and Economic Services: | | | | | | |
| Personal services | 115,478 | 49,622 | 62,302 | - | - | 1,142,440 |
| Supplies/services/materials, etc. | 78,627 | 30,953 | 197,454 | 1,339 | - | 1,014,742 |
| Culture and Recreation: | | | | | | |
| Personal services | - | - | - | - | - | 34,463 |
| Supplies/services/materials, etc. | - | - | - | - | - | 556,266 |
| Housing and Community Development: | | | | | | |
| Personal services | - | - | - | - | - | 242,276 |
| Supplies/services/materials, etc. | - | - | - | - | - | 30,717 |
| Conservation of Natural Resources: | | | | | | |
| Personal services | - | - | - | - | - | 24,515 |
| Supplies/services/materials, etc. | - | - | - | - | - | 4,338 |
| Miscellaneous | - | - | - | - | - | 234,765 |
| Capital Expenditures | - | 19,092 | - | - | - | 297,512 |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | 224,934 |
| Interest | - | - | - | - | - | 20,469 |
| Total Expenditures | <u>194,105</u> | <u>99,667</u> | <u>259,756</u> | <u>1,339</u> | <u>1,727,746</u> | <u>15,603,482</u> |
| Excess of revenues over (under) expenditures | <u>(10,917)</u> | <u>(29,717)</u> | <u>(16,031)</u> | <u>(1,339)</u> | <u>(268,353)</u> | <u>2,697,272</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 11,000 | 30,000 | 16,180 | - | 294,851 | 1,948,097 |
| Transfers out | - | - | - | - | - | (5,320,511) |
| Total other financing sources (uses) | <u>11,000</u> | <u>30,000</u> | <u>16,180</u> | <u>-</u> | <u>294,851</u> | <u>(3,372,414)</u> |
| Net Change in Fund Balance | 83 | 283 | 149 | (1,339) | 26,498 | (675,142) |
| Fund Balance, beginning of year | 1,653 | 3,761 | 408 | 1,339 | - | 3,966,832 |
| Fund Balance, end of year | <u>\$ 1,736</u> | <u>\$ 4,044</u> | <u>\$ 557</u> | <u>\$ -</u> | <u>\$ 26,498</u> | <u>\$ 3,291,690</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, 2008

| | ROAD | | | |
|---|-------------------------|---------------------|--------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 1,367,426 | \$ 1,367,426 | \$ 2,084,101 | \$ 716,675 |
| Licenses and permits | 3,200 | 3,200 | 4,075 | 875 |
| Intergovernmental | 49,851 | 49,851 | 54,272 | 4,421 |
| Charges for services | 1,000 | 1,000 | - | (1,000) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 1,168 | 1,168 |
| Miscellaneous | 10,000 | 10,000 | 26,732 | 16,732 |
| Total Revenues | <u>1,431,477</u> | <u>1,431,477</u> | <u>2,170,348</u> | <u>738,871</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | 1,265,916 | 1,265,916 | 1,198,898 | 67,018 |
| Supplies/services/materials, etc. | 650,366 | 650,366 | 650,069 | 297 |
| 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 | - | 450,000 |
| Debt Service: | | | | |
| Principal | 161,942 | 161,942 | 214,018 | (52,076) |
| Interest | 23,681 | 23,681 | 19,341 | 4,340 |
| Total Expenditures | <u>2,551,905</u> | <u>2,551,905</u> | <u>2,082,326</u> | <u>469,579</u> |
| Excess of revenues over (under) expenditures | <u>(1,120,428)</u> | <u>(1,120,428)</u> | <u>88,022</u> | <u>1,208,450</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | 250,000 | 250,000 | - | (250,000) |
| Proceeds from notes/loans/intercap | 200,000 | 200,000 | - | (200,000) |
| Transfers in | 624,984 | 624,984 | 574,984 | (50,000) |
| Transfers out | - | (734,549) | (734,549) | - |
| Total other financing sources (uses) | <u>1,074,984</u> | <u>340,435</u> | <u>(159,565)</u> | <u>(500,000)</u> |
| Net Change in Fund Balance | <u>\$ (45,444)</u> | <u>\$ (779,993)</u> | <u>(71,543)</u> | <u>\$ 708,450</u> |
| Fund Balance, beginning of year | | | 47,722 | |
| Fund Balance, end of year | | | <u>\$ (23,821)</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, 2008

| | POOR | | | |
|---|-------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ 50,501 | \$ 50,501 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>50,501</u> | <u>50,501</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>50,501</u> | <u>50,501</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (2,101) | (50,978) | (50,978) | - |
| Total other financing sources (uses) | <u>(2,101)</u> | <u>(50,978)</u> | <u>(50,978)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (2,101)</u> | <u>\$ (50,978)</u> | <u>(477)</u> | <u>\$ 50,501</u> |
| Fund Balance, beginning of year | | | 2,101 | |
| Fund Balance, end of year | | | <u>\$ 1,624</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, 2008

| | BRIDGE | | | |
|---|-------------------------|---------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 961,904 | \$ 961,904 | \$ 1,182,245 | \$ 220,341 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,518 | 1,518 | 2,457 | 939 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | 10,000 | 10,000 | 20,034 | 10,034 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>973,422</u> | <u>973,422</u> | <u>1,204,736</u> | <u>231,314</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | 622,009 | 622,009 | 588,785 | 33,224 |
| Supplies/services/materials, etc. | 616,688 | 616,688 | 573,032 | 43,656 |
| 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>1,238,697</u> | <u>1,238,697</u> | <u>1,161,817</u> | <u>76,880</u> |
| Excess of revenues over (under) expenditures | <u>(265,275)</u> | <u>(265,275)</u> | <u>42,919</u> | <u>308,194</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Sale of assets | - | - | - | - |
| Transfers in | 91,992 | 91,992 | 91,992 | - |
| Transfers out | - | (196,328) | (196,328) | - |
| Total other financing sources (uses) | <u>91,992</u> | <u>(104,336)</u> | <u>(104,336)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (173,283)</u> | <u>\$ (369,611)</u> | <u>(61,417)</u> | <u>\$ 308,194</u> |
| Fund Balance, beginning of year | | | 489,359 | |
| Fund Balance, end of year | | | <u>\$ 427,942</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, 2008

| | WEED CONTROL | | | |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 326,116 | \$ 326,116 | \$ 424,370 | \$ 98,254 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 584 | 584 | 815 | 231 |
| Charges for services | 134,000 | 134,000 | 131,930 | (2,070) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 4,000 | 4,000 | 8,662 | 4,662 |
| Total Revenues | <u>464,700</u> | <u>464,700</u> | <u>565,777</u> | <u>101,077</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | 397,269 | 397,269 | 368,220 | 29,049 |
| Supplies/services/materials, etc. | 158,906 | 158,906 | 124,871 | 34,035 |
| 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 | 16,000 | 16,000 | 12,154 | 3,846 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>572,175</u> | <u>572,175</u> | <u>505,245</u> | <u>66,930</u> |
| Excess of revenues over (under) expenditures | <u>(107,475)</u> | <u>(107,475)</u> | <u>60,532</u> | <u>168,007</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 16,116 | 16,116 | 16,116 | - |
| Transfers out | - | (80,487) | (80,487) | - |
| Total other financing sources (uses) | <u>16,116</u> | <u>(64,371)</u> | <u>(64,371)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (91,359)</u> | <u>\$ (171,846)</u> | <u>(3,839)</u> | <u>\$ 168,007</u> |
| Fund Balance, beginning of year | | | 238,601 | |
| Fund Balance, end of year | | | <u>\$ 234,762</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, 2008

| | PREDATORY ANIMAL CONTROL | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--------------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 2,400 | \$ 2,400 | \$ 3,174 | \$ 774 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>2,400</u> | <u>2,400</u> | <u>3,174</u> | <u>774</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. | 4,021 | 4,021 | 4,021 | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>4,021</u> | <u>4,021</u> | <u>4,021</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>(1,621)</u> | <u>(1,621)</u> | <u>(847)</u> | <u>774</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (1,621)</u> | <u>\$ (1,621)</u> | <u>(847)</u> | <u>\$ 774</u> |
| Fund Balance, beginning of year | | | 1,621 | |
| Fund Balance, end of year | | | <u>\$ 774</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, 2008

| | STATE FAIR | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 255,683 | \$ 255,683 | \$ 324,099 | \$ 68,415 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 396 | 396 | 640 | 244 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 679 | 679 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>256,079</u> | <u>256,079</u> | <u>325,418</u> | <u>69,338</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 | - | - | - | - |
| Supplies/services/materials, etc. | 183 | 183 | 183 | - |
| 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>183</u> | <u>183</u> | <u>183</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>255,896</u> | <u>255,896</u> | <u>325,235</u> | <u>69,338</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (238,880) | (310,218) | (310,218) | - |
| Total other financing sources (uses) | <u>(238,880)</u> | <u>(310,218)</u> | <u>(310,218)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 17,016</u> | <u>\$ (54,322)</u> | <u>15,017</u> | <u>\$ 69,338</u> |
| Fund Balance, beginning of year | | | 47 | |
| Fund Balance, end of year | | | <u>\$ 15,064</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, 2008

| | DISTRICT COURT | | | |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 283,416 | \$ 283,416 | \$ 430,949 | \$ 147,533 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 58 | 58 | 615 | 557 |
| Charges for services | 41,000 | 41,000 | 48,492 | 7,492 |
| Fines and forfeitures | - | - | 6,547 | 6,547 |
| Investment income | - | - | 14,197 | 14,197 |
| Miscellaneous | - | 20,000 | 20,004 | 4 |
| Total Revenues | <u>324,474</u> | <u>344,474</u> | <u>520,804</u> | <u>176,330</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 499,156 | 499,156 | 482,123 | 17,033 |
| Supplies/services/materials, etc. | 214,508 | 206,021 | 96,439 | 109,582 |
| Public Safety: | | | | |
| Personal services | 70,998 | 70,998 | 73,828 | (2,830) |
| Supplies/services/materials, etc. | 2,725 | 2,725 | 2,725 | - |
| 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 | - | 28,487 | 28,487 | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>787,387</u> | <u>807,387</u> | <u>683,602</u> | <u>123,785</u> |
| Excess of revenues over (under) expenditures | <u>(462,913)</u> | <u>(462,913)</u> | <u>(162,798)</u> | <u>300,115</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 102,830 | 102,830 | 102,829 | (1) |
| Transfers out | - | (146,810) | (146,810) | - |
| Total other financing sources (uses) | <u>102,830</u> | <u>(43,980)</u> | <u>(43,981)</u> | <u>(1)</u> |
| Net Change in Fund Balance | <u>\$ (360,083)</u> | <u>\$ (506,893)</u> | <u>(206,779)</u> | <u>\$ 300,114</u> |
| Fund Balance, beginning of year | | | 411,813 | |
| Fund Balance, end of year | | | <u>\$ 205,034</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, 2008

| | COMPREHENSIVE INSURANCE | | | |
|---|--------------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 92,310 | \$ 92,310 | \$ 191,739 | \$ 99,429 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 574 | 574 | 200 | (374) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>92,884</u> | <u>92,884</u> | <u>191,939</u> | <u>99,055</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 | 300,000 | 300,000 | 234,765 | 65,235 |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>300,000</u> | <u>300,000</u> | <u>234,765</u> | <u>65,235</u> |
| Excess of revenues over (under) expenditures | <u>(207,116)</u> | <u>(207,116)</u> | <u>(42,826)</u> | <u>164,290</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (79,577) | (79,577) | - |
| Total other financing sources (uses) | - | (79,577) | (79,577) | - |
| Net Change in Fund Balance | <u>\$ (207,116)</u> | <u>\$ (286,693)</u> | <u>(122,403)</u> | <u>\$ 164,290</u> |
| Fund Balance, beginning of year | | | 283,644 | |
| Fund Balance, end of year | | | <u>\$ 161,241</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, 2008

| | MOSQUITO CONTROL | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 472,979 | \$ 472,979 | \$ 628,612 | \$ 155,633 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 906 | 906 | 1,169 | 263 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 1,000 | 1,000 | 3,103 | 2,103 |
| Total Revenues | <u>474,885</u> | <u>474,885</u> | <u>632,884</u> | <u>157,999</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 | 412,819 | 412,819 | 349,634 | 63,185 |
| Supplies/services/materials, etc. | 170,790 | 170,790 | 152,135 | 18,655 |
| 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>583,609</u> | <u>583,609</u> | <u>501,769</u> | <u>81,840</u> |
| Excess of revenues over (under) expenditures | <u>(108,724)</u> | <u>(108,724)</u> | <u>131,115</u> | <u>239,839</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 16,155 | 16,155 | 16,155 | - |
| Transfers out | (500) | (142,110) | (141,610) | 500 |
| Total other financing sources (uses) | <u>15,655</u> | <u>(125,955)</u> | <u>(125,455)</u> | <u>500</u> |
| Net Change in Fund Balance | <u>\$ (93,069)</u> | <u>\$ (234,679)</u> | <u>5,660</u> | <u>\$ 240,339</u> |
| Fund Balance, beginning of year | | | 240,031 | |
| Fund Balance, end of year | | | <u>\$ 245,691</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, 2008

| | 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 | - | - | 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. | 7,129 | 7,129 | 2,676 | 4,453 |
| 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>7,129</u> | <u>7,129</u> | <u>2,676</u> | <u>4,453</u> |
| Excess of revenues over (under) expenditures | <u>(7,129)</u> | <u>(7,129)</u> | <u>(2,675)</u> | <u>4,454</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 7,129 | 7,129 | 7,129 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>7,129</u> | <u>7,129</u> | <u>7,129</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>4,454</u> | <u>\$ 4,454</u> |
| Fund Balance, beginning of year | | | 429 | |
| Fund Balance, end of year | | | <u>\$ 4,883</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | LIBRARY | | | |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 243,983 | \$ 243,983 | \$ 401,361 | \$ 157,378 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 388 | 388 | 388 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>244,371</u> | <u>244,371</u> | <u>401,749</u> | <u>157,378</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | 45,713 | 45,713 | 34,463 | 11,250 |
| Supplies/services/materials, etc. | 198,000 | 198,000 | 198,202 | (202) |
| 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>243,713</u> | <u>243,713</u> | <u>232,665</u> | <u>11,048</u> |
| Excess of revenues over (under) expenditures | <u>658</u> | <u>658</u> | <u>169,084</u> | <u>168,426</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 8,077 | 8,077 | 8,077 | - |
| Transfers out | - | (163,180) | (163,179) | 1 |
| Total other financing sources (uses) | <u>8,077</u> | <u>(155,103)</u> | <u>(155,102)</u> | <u>1</u> |
| Net Change in Fund Balance | <u>\$ 8,735</u> | <u>\$ (154,445)</u> | <u>13,982</u> | <u>\$ 168,427</u> |
| Fund Balance, beginning of year | | | (7,855) | |
| Fund Balance, end of year | | | <u>\$ 6,127</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| EMERGENCY MEDICAL SERVICE | | | | |
|---|--------------------|--------------------|---------------------------|---|
| BUDGETED AMOUNTS | | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 53,212 | \$ 53,212 | \$ 76,151 | \$ 22,939 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 39 | 39 | 123 | 84 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | 111 | 111 |
| Total Revenues | <u>53,251</u> | <u>53,251</u> | <u>76,385</u> | <u>23,134</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 47,171 | 47,171 | 48,549 | (1,378) |
| Supplies/services/materials, etc. | 78,200 | 78,200 | 52,004 | 26,196 |
| 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>125,371</u> | <u>125,371</u> | <u>100,553</u> | <u>24,818</u> |
| Excess of revenues over (under) expenditures | <u>(72,120)</u> | <u>(72,120)</u> | <u>(24,168)</u> | <u>47,952</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 4,039 | 4,039 | 4,039 | - |
| Transfers out | - | (22,880) | (22,880) | - |
| Total other financing sources (uses) | <u>4,039</u> | <u>(18,841)</u> | <u>(18,841)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (68,081)</u> | <u>\$ (90,961)</u> | <u>(43,009)</u> | <u>\$ 47,952</u> |
| Fund Balance, beginning of year | | | 79,574 | |
| Fund Balance, end of year | | | <u>\$ 36,565</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, 2008

| | FOUR SEASONS ARENA | | | |
|---|---------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 280,298 | \$ 280,298 | \$ 357,507 | \$ 77,209 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 435 | 435 | 701 | 266 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 796 | 796 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>280,733</u> | <u>280,733</u> | <u>359,004</u> | <u>78,271</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. | 201 | 201 | 201 | - |
| 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>201</u> | <u>201</u> | <u>201</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>280,532</u> | <u>280,532</u> | <u>358,803</u> | <u>78,271</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (263,040) | (341,371) | (341,371) | - |
| Total other financing sources (uses) | <u>(263,040)</u> | <u>(341,371)</u> | <u>(341,371)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 17,492</u> | <u>\$ (60,839)</u> | <u>17,432</u> | <u>\$ 78,271</u> |
| Fund Balance, beginning of year | | | 1,244 | |
| Fund Balance, end of year | | | <u>\$ 18,676</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, 2008

| | PLANNING BOARD | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 278,215 | \$ 278,215 | \$ 395,717 | \$ 117,502 |
| Licenses and permits | 13,300 | 13,300 | 2,650 | (10,650) |
| Intergovernmental | 140 | 140 | 139 | (1) |
| Charges for services | 34,520 | 34,520 | 20,058 | (14,462) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>326,175</u> | <u>326,175</u> | <u>418,564</u> | <u>92,389</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 63,367 | - | - | - |
| 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 | 175,568 | 238,935 | 242,276 | (3,341) |
| Supplies/services/materials, etc. | 38,596 | 38,596 | 30,717 | 7,879 |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>277,531</u> | <u>277,531</u> | <u>272,993</u> | <u>4,538</u> |
| Excess of revenues over (under) expenditures | <u>48,644</u> | <u>48,644</u> | <u>145,571</u> | <u>96,927</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 25,194 | 25,194 | 25,194 | - |
| Transfers out | (15,759) | (142,467) | (126,708) | 15,759 |
| Total other financing sources (uses) | <u>9,435</u> | <u>(117,273)</u> | <u>(101,514)</u> | <u>15,759</u> |
| Net Change in Fund Balance | <u>\$ 58,079</u> | <u>\$ (68,629)</u> | <u>44,057</u> | <u>\$ 112,686</u> |
| Fund Balance, beginning of year | | | (2,095) | |
| Fund Balance, end of year | | | <u>\$ 41,962</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, 2008

| | HEALTH | | | |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 178,241 | \$ 178,241 | \$ 309,239 | \$ 130,998 |
| Licenses and permits | 77,225 | 77,225 | 56,211 | (21,014) |
| Intergovernmental | 261,649 | 261,649 | 265,185 | 3,536 |
| Charges for services | 229,751 | 229,751 | 323,367 | 93,616 |
| Fines and forfeitures | - | - | - | - |
| Investment income | 15,000 | 15,000 | 18,071 | 3,071 |
| Miscellaneous | 106,540 | 106,540 | 122,111 | 15,571 |
| Total Revenues | <u>868,406</u> | <u>868,406</u> | <u>1,094,184</u> | <u>225,778</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 | 583,144 | 583,144 | 541,652 | 41,492 |
| Supplies/services/materials, etc. | 365,936 | 365,936 | 364,397 | 1,539 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 15,000 | 15,000 | 16,428 | (1,428) |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>964,080</u> | <u>964,080</u> | <u>922,477</u> | <u>41,603</u> |
| Excess of revenues over (under) expenditures | <u>(95,674)</u> | <u>(95,674)</u> | <u>171,707</u> | <u>267,381</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 48,465 | 48,465 | 48,465 | - |
| Transfers out | (283,532) | (419,425) | (419,425) | - |
| Total other financing sources (uses) | <u>(235,067)</u> | <u>(370,960)</u> | <u>(370,960)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (330,741)</u> | <u>\$ (466,634)</u> | <u>(199,253)</u> | <u>\$ 267,381</u> |
| Fund Balance, beginning of year | | | 450,383 | |
| Fund Balance, end of year | | | <u>\$ 251,130</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, 2008

| | MENTAL HEALTH | | | |
|---|-------------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 99,862 | \$ 99,862 | \$ 119,811 | \$ 19,949 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 117 | 117 | 246 | 129 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>99,979</u> | <u>99,979</u> | <u>120,057</u> | <u>20,078</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. | 90,064 | 90,064 | 79,385 | 10,679 |
| 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>90,064</u> | <u>90,064</u> | <u>79,385</u> | <u>10,679</u> |
| Excess of revenues over (under) expenditures | <u>9,915</u> | <u>9,915</u> | <u>40,672</u> | <u>30,757</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (19,413) | (19,413) | - |
| Total other financing sources (uses) | - | (19,413) | (19,413) | - |
| Net Change in Fund Balance | <u>\$ 9,915</u> | <u>\$ (9,498)</u> | <u>21,259</u> | <u>\$ 30,757</u> |
| Fund Balance, beginning of year | | | (3,506) | |
| Fund Balance, end of year | | | <u>\$ 17,753</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, 2008

| | SENIOR CITIZENS | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 218,096 | \$ 218,096 | \$ 268,283 | \$ 50,187 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 349 | 349 | 554 | 205 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>218,445</u> | <u>218,445</u> | <u>268,837</u> | <u>50,392</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>218,445</u> | <u>218,445</u> | <u>268,837</u> | <u>50,392</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (203,110) | (249,412) | (249,412) | - |
| Total other financing sources (uses) | <u>(203,110)</u> | <u>(249,412)</u> | <u>(249,412)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 15,335</u> | <u>\$ (30,967)</u> | <u>19,425</u> | <u>\$ 50,392</u> |
| Fund Balance, beginning of year | | | 335 | |
| Fund Balance, end of year | | | <u>\$ 19,760</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, 2008

| | MEDICAID WAIVER | | | |
|---|-------------------------|-----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 102,000 | 102,000 | 112,335 | 10,335 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 69,300 | 69,300 | 59,274 | (10,026) |
| Total Revenues | <u>171,300</u> | <u>171,300</u> | <u>171,609</u> | <u>309</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 | 114,541 | 128,141 | 129,026 | (885) |
| Supplies/services/materials, etc. | 56,574 | 42,974 | 41,804 | 1,170 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>171,115</u> | <u>171,115</u> | <u>170,830</u> | <u>285</u> |
| Excess of revenues over (under) expenditures | <u>185</u> | <u>185</u> | <u>779</u> | <u>594</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 8,077 | 8,077 | 8,077 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>8,077</u> | <u>8,077</u> | <u>8,077</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 8,262</u> | <u>\$ 8,262</u> | <u>8,856</u> | <u>\$ 594</u> |
| Fund Balance, beginning of year | | | 2,664 | |
| Fund Balance, end of year | | | <u>\$ 11,520</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, 2008

| | COUNTY EXTENSION SERVICES | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 196,304 | \$ 196,304 | \$ 265,878 | \$ 69,574 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 301 | 301 | 482 | 181 |
| Charges for services | - | - | 226 | 226 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | 101 | 101 |
| Total Revenues | <u>196,605</u> | <u>196,605</u> | <u>266,687</u> | <u>70,082</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 | 65,275 | 65,275 | 65,364 | (89) |
| Supplies/services/materials, etc. | 162,976 | 162,976 | 162,887 | 89 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>228,251</u> | <u>228,251</u> | <u>228,251</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>(31,646)</u> | <u>(31,646)</u> | <u>38,436</u> | <u>70,082</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 8,077 | 8,077 | 8,077 | - |
| Transfers out | - | (64,702) | (64,702) | - |
| Total other financing sources (uses) | <u>8,077</u> | <u>(56,625)</u> | <u>(56,625)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (23,569)</u> | <u>\$ (88,271)</u> | <u>(18,189)</u> | <u>\$ 70,082</u> |
| Fund Balance, beginning of year | | | 82,307 | |
| Fund Balance, end of year | | | <u>\$ 64,118</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, 2008

| | SPECIAL TRANSPORTATION | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 195,802 | \$ 195,802 | \$ 243,493 | \$ 47,691 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 376 | 376 | 498 | 122 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 8,000 | 8,000 | 8,000 | - |
| Total Revenues | <u>204,178</u> | <u>204,178</u> | <u>251,991</u> | <u>47,813</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 | 125,330 | 110,330 | 109,992 | 338 |
| Supplies/services/materials, etc. | 46,080 | 46,580 | 49,502 | (2,922) |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 52,891 | 67,391 | 61,025 | 6,366 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>224,301</u> | <u>224,301</u> | <u>220,519</u> | <u>3,782</u> |
| Excess of revenues over (under) expenditures | <u>(20,123)</u> | <u>(20,123)</u> | <u>31,472</u> | <u>51,595</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 8,077 | 8,077 | 8,077 | - |
| Transfers out | - | (41,939) | (41,939) | - |
| Total other financing sources (uses) | <u>8,077</u> | <u>(33,862)</u> | <u>(33,862)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (12,046)</u> | <u>\$ (53,985)</u> | <u>(2,390)</u> | <u>\$ 51,595</u> |
| Fund Balance, beginning of year | | | 68,783 | |
| Fund Balance, end of year | | | <u>\$ 66,393</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, 2008

| | RURAL FIRE | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 17,210 | \$ 17,210 | \$ 20,030 | \$ 2,820 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 39 | 39 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>17,210</u> | <u>17,210</u> | <u>20,069</u> | <u>2,859</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 14,950 | 14,950 | 11,987 | 2,963 |
| 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>39,950</u> | <u>39,950</u> | <u>11,987</u> | <u>27,963</u> |
| Excess of revenues over (under) expenditures | <u>(22,740)</u> | <u>(22,740)</u> | <u>8,082</u> | <u>30,822</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (3,310) | (3,310) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(3,310)</u> | <u>(3,310)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (22,740)</u> | <u>\$ (26,050)</u> | <u>4,772</u> | <u>\$ 30,822</u> |
| Fund Balance, beginning of year | | | 25,609 | |
| Fund Balance, end of year | | | <u>\$ 30,381</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, 2008

| | MEDICAL SERVICES | | | |
|---|-------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 195,195 | \$ 195,195 | \$ 234,553 | \$ 39,358 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 210 | 210 | 492 | 282 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | 1,805 | 1,805 |
| Total Revenues | <u>195,405</u> | <u>195,405</u> | <u>236,850</u> | <u>41,445</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. | 228,619 | 228,619 | 228,618 | 1 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>228,619</u> | <u>228,619</u> | <u>228,618</u> | <u>1</u> |
| Excess of revenues over (under) expenditures | <u>(33,214)</u> | <u>(33,214)</u> | <u>8,232</u> | <u>41,446</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (39,276) | (39,276) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(39,276)</u> | <u>(39,276)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (33,214)</u> | <u>\$ (72,490)</u> | <u>(31,044)</u> | <u>\$ 41,446</u> |
| Fund Balance, beginning of year | | | 42,247 | |
| Fund Balance, end of year | | | <u>\$ 11,203</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, 2008

| | MUSEUMS | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 250,154 | \$ 250,154 | \$ 324,471 | \$ 74,317 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 365 | 365 | 614 | 249 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>250,519</u> | <u>250,519</u> | <u>325,085</u> | <u>74,566</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. | 238,179 | 238,179 | 238,179 | - |
| 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>238,179</u> | <u>238,179</u> | <u>238,179</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>12,340</u> | <u>12,340</u> | <u>86,906</u> | <u>74,566</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (69,349) | (69,348) | 1 |
| Total other financing sources (uses) | - | (69,349) | (69,348) | 1 |
| Net Change in Fund Balance | <u>\$ 12,340</u> | <u>\$ (57,009)</u> | <u>17,558</u> | <u>\$ 74,567</u> |
| Fund Balance, beginning of year | | | 48,043 | |
| Fund Balance, end of year | | | <u>\$ 65,601</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, 2008

| | EMPLOYEE RETIREMENT | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 267,242 | \$ 267,242 | \$ 370,607 | \$ 103,365 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 644 | 644 | 657 | 13 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>267,886</u> | <u>267,886</u> | <u>371,264</u> | <u>103,378</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 263 | 263 | 263 | - |
| 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>263</u> | <u>263</u> | <u>263</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>267,623</u> | <u>267,623</u> | <u>371,001</u> | <u>103,378</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (319,063) | (407,906) | (407,906) | - |
| Total other financing sources (uses) | <u>(319,063)</u> | <u>(407,906)</u> | <u>(407,906)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (51,440)</u> | <u>\$ (140,283)</u> | <u>(36,905)</u> | <u>\$ 103,378</u> |
| Fund Balance, beginning of year | | | 80,223 | |
| Fund Balance, end of year | | | <u>\$ 43,318</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, 2008

| | GROUP INSURANCE | | | |
|---|-------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 67,311 | \$ 67,311 | \$ 190,068 | \$ 122,757 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 246 | 246 | 123 | (123) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | 51,727 | 51,727 |
| Total Revenues | <u>67,557</u> | <u>67,557</u> | <u>241,918</u> | <u>174,361</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 238 | 238 | 221 | 17 |
| 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>238</u> | <u>238</u> | <u>221</u> | <u>17</u> |
| Excess of revenues over (under) expenditures | <u>67,319</u> | <u>67,319</u> | <u>241,697</u> | <u>174,378</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (174,240) | (286,202) | (286,202) | - |
| Total other financing sources (uses) | <u>(174,240)</u> | <u>(286,202)</u> | <u>(286,202)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (106,921)</u> | <u>\$ (218,883)</u> | <u>(44,505)</u> | <u>\$ 174,378</u> |
| Fund Balance, beginning of year | | | 118,354 | |
| Fund Balance, end of year | | | <u>\$ 73,849</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, 2008

| | PERMISSIVE MEDICAL LEVY | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--------------------------------|--------------------|--------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 1,213,059 | \$ 1,213,059 | \$ 1,442,046 | \$ 228,987 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,772 | 1,772 | 3,194 | 1,422 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>1,214,831</u> | <u>1,214,831</u> | <u>1,445,240</u> | <u>230,409</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>1,214,831</u> | <u>1,214,831</u> | <u>1,445,240</u> | <u>230,409</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (1,260,080) | (1,260,080) | (1,260,080) | - |
| Total other financing sources (uses) | <u>(1,260,080)</u> | <u>(1,260,080)</u> | <u>(1,260,080)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (45,249)</u> | <u>\$ (45,249)</u> | <u>185,160</u> | <u>\$ 230,409</u> |
| Fund Balance, beginning of year | | | 46,180 | |
| Fund Balance, end of year | | | <u>\$ 231,340</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, 2008

| | 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 | 50,000 | 50,000 | 47,075 | (2,925) |
| Investment income | - | - | 609 | 609 |
| Miscellaneous | - | - | 22,521 | 22,521 |
| Total Revenues | <u>50,000</u> | <u>50,000</u> | <u>70,205</u> | <u>20,205</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 5,000 | 5,000 | - | 5,000 |
| Supplies/services/materials, etc. | 70,141 | 70,141 | 70,893 | (752) |
| 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>85,141</u> | <u>85,141</u> | <u>70,893</u> | <u>14,248</u> |
| Excess of revenues over (under) expenditures | <u>(35,141)</u> | <u>(35,141)</u> | <u>(688)</u> | <u>34,453</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (35,141)</u> | <u>\$ (35,141)</u> | <u>(688)</u> | <u>\$ 34,453</u> |
| Fund Balance, beginning of year | | | 24,751 | |
| Fund Balance, end of year | | | <u>\$ 24,063</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, 2008

| | FEDERAL EQUITABLE SHARE | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--------------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 8,000 | 8,000 | - | (8,000) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 632 | 632 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>8,000</u> | <u>8,000</u> | <u>632</u> | <u>(7,368)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 10,000 | 10,000 | 9,186 | 814 |
| Supplies/services/materials, etc. | 6,782 | 12,782 | 6,187 | 6,595 |
| 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 | 14,500 | 8,500 | - | 8,500 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>31,282</u> | <u>31,282</u> | <u>15,373</u> | <u>15,909</u> |
| Excess of revenues over (under) expenditures | <u>(23,282)</u> | <u>(23,282)</u> | <u>(14,741)</u> | <u>8,541</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (23,282)</u> | <u>\$ (23,282)</u> | <u>(14,741)</u> | <u>\$ 8,541</u> |
| Fund Balance, beginning of year | | | 23,282 | |
| Fund Balance, end of year | | | <u>\$ 8,541</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, 2008

| | CDBG REVOLVING LOAN | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------|---------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | 7,808 | 7,808 | 17,611 | 9,803 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>7,808</u> | <u>7,808</u> | <u>17,611</u> | <u>9,803</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 | - | - | - | - |
| 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. | 151,296 | 151,296 | - | 151,296 |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>151,296</u> | <u>151,296</u> | <u>-</u> | <u>151,296</u> |
| Excess of revenues over (under) expenditures | <u>(143,488)</u> | <u>(143,488)</u> | <u>17,611</u> | <u>161,099</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (143,488)</u> | <u>\$ (143,488)</u> | <u>17,611</u> | <u>\$ 161,099</u> |
| Fund Balance, beginning of year | | | 146,614 | |
| Fund Balance, end of year | | | <u>\$ 164,225</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, 2008

| | RECORDS PRESERVATION | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-----------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 161,000 | 161,000 | 133,805 | (27,195) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>161,000</u> | <u>161,000</u> | <u>133,805</u> | <u>(27,195)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 153,473 | 153,473 | 165,857 | (12,384) |
| Supplies/services/materials, etc. | 236,534 | 266,534 | 188,321 | 78,213 |
| 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 | 30,000 | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>420,007</u> | <u>420,007</u> | <u>354,178</u> | <u>65,829</u> |
| Excess of revenues over (under) expenditures | <u>(259,007)</u> | <u>(259,007)</u> | <u>(220,373)</u> | <u>38,634</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 16,155 | 16,155 | 16,155 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>16,155</u> | <u>16,155</u> | <u>16,155</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (242,852)</u> | <u>\$ (242,852)</u> | <u>(204,218)</u> | <u>\$ 38,634</u> |
| Fund Balance, beginning of year | | | 242,852 | |
| Fund Balance, end of year | | | <u>\$ 38,634</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, 2008

| | 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 | <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. | 3,107 | 3,107 | 3,107 | - |
| 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>3,107</u> | <u>3,107</u> | <u>3,107</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>(3,107)</u> | <u>(3,107)</u> | <u>(3,107)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (3,107)</u> | <u>\$ (3,107)</u> | <u>(3,107)</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | <u>3,107</u> | |
| Fund Balance, end of year | | | <u>\$ -</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| JAIL IMPROVEMENT AND EDUCATION | | | | |
|---|--------------------|--------------------|---------------------------|---|
| BUDGETED AMOUNTS | | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 20,000 | 20,000 | 19,061 | (939) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>20,000</u> | <u>20,000</u> | <u>19,061</u> | <u>(939)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 66,309 | 66,309 | 5,392 | 60,917 |
| 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 | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>66,309</u> | <u>66,309</u> | <u>5,392</u> | <u>60,917</u> |
| Excess of revenues over (under) expenditures | <u>(46,309)</u> | <u>(46,309)</u> | <u>13,669</u> | <u>59,978</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (46,309)</u> | <u>\$ (46,309)</u> | <u>13,669</u> | <u>\$ 59,978</u> |
| Fund Balance, beginning of year | | | 46,309 | |
| Fund Balance, end of year | | | <u>\$ 59,978</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, 2008

| #6 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 | \$ 446 | \$ 446 | \$ 445 | \$ (1) |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>446</u> | <u>446</u> | <u>445</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. | 616 | 616 | 462 | 154 |
| 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>616</u> | <u>616</u> | <u>462</u> | <u>154</u> |
| Excess of revenues over (under) expenditures | <u>(170)</u> | <u>(170)</u> | <u>(17)</u> | <u>153</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (170)</u> | <u>\$ (170)</u> | <u>(17)</u> | <u>\$ 153</u> |
| Fund Balance, beginning of year | | | 170 | |
| Fund Balance, end of year | | | <u>\$ 153</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, 2008

| #13 LIGHT MAINTENANCE DISTRICT | | | | |
|---|-----------------|-----------------|---------------------------|---|
| BUDGETED AMOUNTS | | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 325 | \$ 325 | \$ 340 | \$ 15 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>325</u> | <u>325</u> | <u>340</u> | <u>15</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. | 504 | 504 | 377 | 127 |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>504</u> | <u>504</u> | <u>377</u> | <u>127</u> |
| Excess of revenues over (under) expenditures | <u>(179)</u> | <u>(179)</u> | <u>(37)</u> | <u>142</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (179)</u> | <u>\$ (179)</u> | <u>(37)</u> | <u>\$ 142</u> |
| Fund Balance, beginning of year | | | 179 | |
| Fund Balance, end of year | | | <u>\$ 142</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, 2008

| #17 LIGHT MAINTENANCE DISTRICT | | | | |
|---|-------------------|-------------------|-------------------|------------------------------------|
| BUDGETED AMOUNTS | | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ 4,007 | \$ 4,007 | \$ 4,088 | \$ 81 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>4,007</u> | <u>4,007</u> | <u>4,088</u> | <u>81</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. | 5,749 | 5,749 | 4,279 | 1,470 |
| 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>5,749</u> | <u>5,749</u> | <u>4,279</u> | <u>1,470</u> |
| Excess of revenues over (under) expenditures | <u>(1,742)</u> | <u>(1,742)</u> | <u>(191)</u> | <u>1,551</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (1,742)</u> | <u>\$ (1,742)</u> | <u>(191)</u> | <u>\$ 1,551</u> |
| Fund Balance, beginning of year | | | 1,742 | |
| Fund Balance, end of year | | | <u>\$ 1,551</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, 2008

| #21 LIGHT MAINTENANCE DISTRICT | | | | |
|---|-----------------|-----------------|-------------------|------------------------------------|
| BUDGETED AMOUNTS | | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ 548 | \$ 548 | \$ 713 | \$ 165 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>548</u> | <u>548</u> | <u>713</u> | <u>165</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. | 1,424 | 1,424 | 500 | 924 |
| 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>1,424</u> | <u>1,424</u> | <u>500</u> | <u>924</u> |
| Excess of revenues over (under) expenditures | <u>(876)</u> | <u>(876)</u> | <u>213</u> | <u>1,089</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (876)</u> | <u>\$ (876)</u> | <u>213</u> | <u>\$ 1,089</u> |
| Fund Balance, beginning of year | | | 876 | |
| Fund Balance, end of year | | | <u>\$ 1,089</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, 2008

| #23 LIGHT MAINTENANCE DISTRICT | | | | |
|---|--------------------|--------------------|-------------------|------------------------------------|
| BUDGETED AMOUNTS | | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ 8,966 | \$ 8,966 | \$ 16,325 | \$ 7,359 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>8,966</u> | <u>8,966</u> | <u>16,325</u> | <u>7,359</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 20,345 | 20,345 | 15,078 | 5,267 |
| 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>20,345</u> | <u>20,345</u> | <u>15,078</u> | <u>5,267</u> |
| Excess of revenues over (under) expenditures | <u>(11,379)</u> | <u>(11,379)</u> | <u>1,247</u> | <u>12,626</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (11,379)</u> | <u>\$ (11,379)</u> | <u>1,247</u> | <u>\$ 12,626</u> |
| Fund Balance, beginning of year | | | 11,379 | |
| Fund Balance, end of year | | | <u>\$ 12,626</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, 2008

| | GIBSON FLATS O & M | | | |
|---|-------------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 2,200 | \$ 2,200 | \$ 2,734 | \$ 534 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>2,200</u> | <u>2,200</u> | <u>2,734</u> | <u>534</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. | 40,554 | 40,554 | 1 | 40,553 |
| 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>40,554</u> | <u>40,554</u> | <u>1</u> | <u>40,553</u> |
| Excess of revenues over (under) expenditures | <u>(38,354)</u> | <u>(38,354)</u> | <u>2,733</u> | <u>41,087</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (38,354)</u> | <u>\$ (38,354)</u> | <u>2,733</u> | <u>\$ 41,087</u> |
| Fund Balance, beginning of year | | | 38,354 | |
| Fund Balance, end of year | | | <u>\$ 41,087</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, 2008

| | PARK GARDEN O & M | | | |
|---|-------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 1,100 | \$ 1,100 | \$ 1,357 | \$ 257 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>1,100</u> | <u>1,100</u> | <u>1,357</u> | <u>257</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 8,840 | 8,840 | - | 8,840 |
| 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>8,840</u> | <u>8,840</u> | <u>-</u> | <u>8,840</u> |
| Excess of revenues over (under) expenditures | <u>(7,740)</u> | <u>(7,740)</u> | <u>1,357</u> | <u>9,097</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (7,740)</u> | <u>\$ (7,740)</u> | <u>1,357</u> | <u>\$ 9,097</u> |
| Fund Balance, beginning of year | | | <u>7,740</u> | |
| Fund Balance, end of year | | | <u>\$ 9,097</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, 2008

| | GANNON / FLOOD ROAD O&M | | | |
|---|------------------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 450 | \$ 450 | \$ 941 | \$ 491 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>450</u> | <u>450</u> | <u>941</u> | <u>491</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. | 20,310 | 20,310 | - | 20,310 |
| 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>20,310</u> | <u>20,310</u> | <u>-</u> | <u>20,310</u> |
| Excess of revenues over (under) expenditures | <u>(19,860)</u> | <u>(19,860)</u> | <u>941</u> | <u>20,801</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (19,860)</u> | <u>\$ (19,860)</u> | <u>941</u> | <u>\$ 20,801</u> |
| Fund Balance, beginning of year | | | 19,860 | |
| Fund Balance, end of year | | | <u>\$ 20,801</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, 2008

| | WHTETAIL LANE O&M | | | |
|---|------------------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ 3,000 | \$ 3,000 | \$ 3,581 | \$ 581 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>3,000</u> | <u>3,000</u> | <u>3,581</u> | <u>581</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 7,661 | 7,661 | 2,200 | 5,461 |
| 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>7,661</u> | <u>7,661</u> | <u>2,200</u> | <u>5,461</u> |
| Excess of revenues over (under) expenditures | <u>(4,661)</u> | <u>(4,661)</u> | <u>1,381</u> | <u>6,042</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (4,661)</u> | <u>\$ (4,661)</u> | <u>1,381</u> | <u>\$ 6,042</u> |
| Fund Balance, beginning of year | | | 4,661 | |
| Fund Balance, end of year | | | <u>\$ 6,042</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, 2008

| | ALCOHOL REHABILITATION | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------------|--------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 109,163 | 109,163 | 95,447 | (13,716) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>109,163</u> | <u>109,163</u> | <u>95,447</u> | <u>(13,716)</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. | 138,021 | 138,021 | 124,305 | 13,716 |
| 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>138,021</u> | <u>138,021</u> | <u>124,305</u> | <u>13,716</u> |
| Excess of revenues over (under) expenditures | <u>(28,858)</u> | <u>(28,858)</u> | <u>(28,858)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (28,858)</u> | <u>\$ (28,858)</u> | <u>(28,858)</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 28,858 | |
| 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, 2008

| | ALCOHOL TRAFFIC SAFETY | | | |
|---|-------------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 37,000 | 37,000 | 39,973 | 2,973 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>37,000</u> | <u>37,000</u> | <u>39,973</u> | <u>2,973</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. | 65,542 | 65,542 | 51,758 | 13,784 |
| 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>65,542</u> | <u>65,542</u> | <u>51,758</u> | <u>13,784</u> |
| Excess of revenues over (under) expenditures | <u>(28,542)</u> | <u>(28,542)</u> | <u>(11,785)</u> | <u>16,757</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (28,542)</u> | <u>\$ (28,542)</u> | <u>(11,785)</u> | <u>\$ 16,757</u> |
| Fund Balance, beginning of year | | | 28,542 | |
| Fund Balance, end of year | | | <u>\$ 16,757</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, 2008

| | GASOLINE TAX | | | |
|---|-------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 218,400 | 218,400 | 211,740 | (6,660) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>218,400</u> | <u>218,400</u> | <u>211,740</u> | <u>(6,660)</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. | 168,801 | 168,801 | 167,335 | 1,466 |
| 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>168,801</u> | <u>168,801</u> | <u>167,335</u> | <u>1,466</u> |
| Excess of revenues over (under) expenditures | <u>49,599</u> | <u>49,599</u> | <u>44,405</u> | <u>(5,194)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (45,000) | (45,000) | (45,000) | - |
| Total other financing sources (uses) | <u>(45,000)</u> | <u>(45,000)</u> | <u>(45,000)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 4,599</u> | <u>\$ 4,599</u> | <u>(595)</u> | <u>\$ (5,194)</u> |
| Fund Balance, beginning of year | | | (4,599) | |
| Fund Balance, end of year | | | <u>\$ (5,194)</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, 2008

| | CULTURAL TRUST GRANTS | | | |
|---|-----------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 13,000 | 4,500 | (8,500) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>13,000</u> | <u>4,500</u> | <u>(8,500)</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. | - | 13,000 | 4,500 | 8,500 |
| 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>13,000</u> | <u>4,500</u> | <u>8,500</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | - | |
| 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, 2008

| | MOTOR VEHICLE DISPOSAL | | | |
|---|-------------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 113,204 | 113,204 | 73,204 | (40,000) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>113,204</u> | <u>113,204</u> | <u>73,204</u> | <u>(40,000)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | 35,400 | 35,400 | 35,400 | - |
| Supplies/services/materials, etc. | 37,804 | 37,804 | 37,804 | - |
| 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>73,204</u> | <u>73,204</u> | <u>73,204</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>40,000</u> | <u>40,000</u> | <u>-</u> | <u>(40,000)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (40,000) | (40,000) | - | 40,000 |
| Total other financing sources (uses) | <u>(40,000)</u> | <u>(40,000)</u> | <u>-</u> | <u>40,000</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, 2008

| | ROAD CLEAN-UP | | | |
|---|-------------------------|---------------|--------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 50,000 | 25,058 | (24,942) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>50,000</u> | <u>25,058</u> | <u>(24,942)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | 2,000 | - | 2,000 |
| Supplies/services/materials, etc. | - | 48,000 | 35,096 | 12,904 |
| 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>50,000</u> | <u>35,096</u> | <u>14,904</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(10,038)</u> | <u>(10,038)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(10,038)</u> | <u>\$ (10,038)</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ (10,038)</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, 2008

| | SUN RIVER VALLEY DITCH | | | VARIANCE POSITIVE (NEGATIVE) |
|---|------------------------|--------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 2,693 | 928 | (1,765) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>2,693</u> | <u>928</u> | <u>(1,765)</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. | - | 2,693 | 928 | 1,765 |
| 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>2,693</u> | <u>928</u> | <u>1,765</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 692 | |
| Fund Balance, end of year | | | <u>\$ 692</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, 2008

| | WEED TRUST | | | |
|---|-------------------------|----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 8,000 | 33,114 | 25,225 | (7,889) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>8,000</u> | <u>33,114</u> | <u>25,225</u> | <u>(7,889)</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. | - | 21,114 | 13,490 | 7,624 |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | 8,000 | 7,986 | 14 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>29,114</u> | <u>21,476</u> | <u>7,638</u> |
| Excess of revenues over (under) expenditures | <u>8,000</u> | <u>4,000</u> | <u>3,749</u> | <u>(251)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | (4,000) | (4,000) | (4,000) | - |
| Total other financing sources (uses) | <u>(4,000)</u> | <u>(4,000)</u> | <u>(4,000)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 4,000</u> | <u>\$ -</u> | <u>(251)</u> | <u>\$ (251)</u> |
| Fund Balance, beginning of year | | | 592 | |
| Fund Balance, end of year | | | <u>\$ 341</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, 2008

| | 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 | 22,915 | 3,915 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>19,000</u> | <u>19,000</u> | <u>22,915</u> | <u>3,915</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 32,000 | 32,000 | 21,417 | 10,583 |
| 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>32,000</u> | <u>32,000</u> | <u>21,417</u> | <u>10,583</u> |
| Excess of revenues over (under) expenditures | <u>(13,000)</u> | <u>(13,000)</u> | <u>1,498</u> | <u>14,498</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (13,000)</u> | <u>\$ (13,000)</u> | <u>1,498</u> | <u>\$ 14,498</u> |
| Fund Balance, beginning of year | | | 20,512 | |
| Fund Balance, end of year | | | <u>\$ 22,010</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, 2008

| | COMMUNITY DECAY | | | |
|---|-------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 26,058 | \$ 26,058 | \$ 32,755 | \$ 6,697 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>26,058</u> | <u>26,058</u> | <u>32,755</u> | <u>6,697</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 | 6,000 | 6,000 | (828) | 6,828 |
| Supplies/services/materials, etc. | 50,000 | 50,000 | - | 50,000 |
| 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 | <u>56,000</u> | <u>56,000</u> | <u>(828)</u> | <u>56,828</u> |
| Excess of revenues over (under) expenditures | <u>(29,942)</u> | <u>(29,942)</u> | <u>33,583</u> | <u>63,525</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (6,575) | (6,575) | - |
| Total other financing sources (uses) | - | <u>(6,575)</u> | <u>(6,575)</u> | - |
| Net Change in Fund Balance | <u>\$ (29,942)</u> | <u>\$ (36,517)</u> | <u>27,008</u> | <u>\$ 63,525</u> |
| Fund Balance, beginning of year | | | 39,062 | |
| Fund Balance, end of year | | | <u>\$ 66,070</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, 2008

| | TOBACCO | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| 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 | 37,526 | 75,266 | 38,355 | 36,911 |
| Supplies/services/materials, etc. | 29,500 | 71,760 | 44,406 | 27,354 |
| 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>67,026</u> | <u>147,026</u> | <u>82,761</u> | <u>64,265</u> |
| Excess of revenues over (under) expenditures | <u>(67,026)</u> | <u>(67,026)</u> | <u>(2,761)</u> | <u>64,265</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (67,026)</u> | <u>\$ (67,026)</u> | <u>(2,761)</u> | <u>\$ 64,265</u> |
| Fund Balance, beginning of year | | | 67,026 | |
| Fund Balance, end of year | | | <u>\$ 64,265</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, 2008

| | COMP CANCER CONTROL | | | |
|---|----------------------------|---------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 35,000 | 35,000 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>35,000</u> | <u>35,000</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 | - | 24,718 | 8,954 | 15,764 |
| Supplies/services/materials, etc. | - | 4,025 | 9,360 | (5,335) |
| 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 | - | 6,257 | - | 6,257 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>35,000</u> | <u>18,314</u> | <u>16,686</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>16,686</u> | <u>16,686</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>16,686</u> | <u>\$ 16,686</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ 16,686</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, 2008

| JUVENILE DETENTION CENTER | | | | |
|---|------------------|------------------|---------------------------|---|
| BUDGETED AMOUNTS | | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 9,955 | 9,955 |
| Charges for services | 570,619 | 570,619 | 674,035 | 103,416 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 4,200 | 14,200 | 11,006 | (3,194) |
| Total Revenues | <u>574,819</u> | <u>584,819</u> | <u>694,996</u> | <u>110,177</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 959,404 | 959,404 | 876,573 | 82,831 |
| Supplies/services/materials, etc. | 265,400 | 275,400 | 267,800 | 7,600 |
| 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>1,224,804</u> | <u>1,234,804</u> | <u>1,144,373</u> | <u>90,431</u> |
| Excess of revenues over (under) expenditures | <u>(649,985)</u> | <u>(649,985)</u> | <u>(449,377)</u> | <u>200,608</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 654,813 | 654,813 | 426,738 | (228,075) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>654,813</u> | <u>654,813</u> | <u>426,738</u> | <u>(228,075)</u> |
| Net Change in Fund Balance | <u>\$ 4,828</u> | <u>\$ 4,828</u> | <u>(22,639)</u> | <u>\$ (27,467)</u> |
| Fund Balance, beginning of year | | | 101,624 | |
| Fund Balance, end of year | | | <u>\$ 78,985</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, 2008

| | MEDICAL ALERT | | | |
|---|-------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 4,575 | 4,575 | 4,062 | (513) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 6,156 | 6,156 | 4,939 | (1,217) |
| Total Revenues | <u>10,731</u> | <u>10,731</u> | <u>9,001</u> | <u>(1,730)</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 | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 10,731 | 10,731 | 7,122 | 3,609 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>10,731</u> | <u>10,731</u> | <u>7,122</u> | <u>3,609</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>1,879</u> | <u>1,879</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>1,879</u> | <u>\$ 1,879</u> |
| Fund Balance, beginning of year | | | <u>3</u> | |
| Fund Balance, end of year | | | <u>\$ 1,882</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, 2008

| | IMPAIRED DRIVING ENFORCEMENT | | | |
|---|-------------------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (246) | (245) | 1 |
| Total other financing sources (uses) | - | (246) | (245) | 1 |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (246)</u> | <u>(245)</u> | <u>\$ 1</u> |
| Fund Balance, beginning of year | | | 245 | |
| 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, 2008

| | PARENTING WISELY | | | |
|---|-------------------------|---------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 51,542 | 26,558 | (24,984) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>51,542</u> | <u>26,558</u> | <u>(24,984)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | 51,542 | 26,558 | 24,984 |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>51,542</u> | <u>26,558</u> | <u>24,984</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | <u>-</u> | |
| Fund Balance, end of year | | | <u>\$ -</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | COUNTY ATTORNEY GRANTS | | | |
|---|-------------------------------|-------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 34,500 | 118,476 | 115,088 | (3,388) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>34,500</u> | <u>118,476</u> | <u>115,088</u> | <u>(3,388)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 43,067 | 125,043 | 115,088 | 9,955 |
| Supplies/services/materials, etc. | - | 2,000 | - | 2,000 |
| 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>43,067</u> | <u>127,043</u> | <u>115,088</u> | <u>11,955</u> |
| Excess of revenues over (under) expenditures | <u>(8,567)</u> | <u>(8,567)</u> | <u>-</u> | <u>8,567</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (8,567)</u> | <u>\$ (8,567)</u> | <u>-</u> | <u>\$ 8,567</u> |
| Fund Balance, beginning of year | | | (186) | |
| Fund Balance, end of year | | | <u>\$ (186)</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, 2008

| | 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 | <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) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | <u>1</u> | |
| 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, 2008

| | HIDTA 2006 | | | |
|---|-------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 102,791 | 106,256 | 52,081 | (54,175) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>102,791</u> | <u>106,256</u> | <u>52,081</u> | <u>(54,175)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 40,821 | 40,821 | 12,478 | 28,343 |
| Supplies/services/materials, etc. | 61,970 | 60,883 | 35,674 | 25,209 |
| 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 | - | 4,851 | - | 4,851 |
| Interest | - | 534 | - | 534 |
| Total Expenditures | <u>102,791</u> | <u>107,089</u> | <u>48,152</u> | <u>58,937</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>(833)</u> | <u>3,929</u> | <u>4,762</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (833)</u> | <u>3,929</u> | <u>\$ 4,762</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ 3,929</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, 2008

| | LOCAL LAW ENFORCEMENT BLOCK GRANT | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--|-----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 36 | 36 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>36</u> | <u>36</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>36</u> | <u>36</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (910) | (910) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(910)</u> | <u>(910)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (910)</u> | <u>(874)</u> | <u>\$ 36</u> |
| Fund Balance, beginning of year | | | 874 | |
| 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, 2008

| | 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. | 217,436 | 217,434 | 217,433 | 1 |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>217,436</u> | <u>217,434</u> | <u>217,433</u> | <u>1</u> |
| Excess of revenues over (under) expenditures | <u>(2)</u> | <u>-</u> | <u>1</u> | <u>1</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (2)</u> | <u>\$ -</u> | <u>1</u> | <u>\$ 1</u> |
| Fund Balance, beginning of year | | | 26,061 | |
| 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, 2008

| | VICTIM WITNESS PROGRAM | | | |
|---|-------------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | 35,565 | 35,565 | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>35,565</u> | <u>35,565</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | 35,565 | 35,565 | - |
| 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>35,565</u> | <u>35,565</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | - | |
| 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, 2008

| | CRIME CONTROL - PUBLIC DEFENDER | | | |
|---|--|-------------------|-------------------|------------------------------------|
| | 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 | - | - | - | - |
| 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) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (7,842) | (7,842) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(7,842)</u> | <u>(7,842)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (7,842)</u> | <u>(7,842)</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 7,842 | |
| 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, 2008

| BOAT SAFETY ENFORCEMENT | | | | |
|---|-----------------|--------------|---------------------------|---|
| 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 | 9,600 | 9,600 | 8,640 | (960) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>9,600</u> | <u>9,600</u> | <u>8,640</u> | <u>(960)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | 6,590 | 6,590 | 5,296 | 1,294 |
| Supplies/services/materials, etc. | 3,010 | 3,010 | 2,559 | 451 |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>9,600</u> | <u>9,600</u> | <u>7,855</u> | <u>1,745</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>785</u> | <u>785</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>785</u> | <u>\$ 785</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ 785</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, 2008

| | ALLIANCE FOR YOUTH | | | |
|---|---------------------------|----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 232,549 | 232,549 | 169,075 | (63,474) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>232,549</u> | <u>232,549</u> | <u>169,075</u> | <u>(63,474)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 232,549 | 232,549 | 169,075 | 63,474 |
| 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>232,549</u> | <u>232,549</u> | <u>169,075</u> | <u>63,474</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| 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, 2008

| | LAW ENFORCEMENT BLOCK GRANT | | | VARIANCE POSITIVE (NEGATIVE) |
|---|------------------------------------|-------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 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, 2008

| | COMMODITIES | | | |
|---|-------------------------|---------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 39,142 | 39,142 | 27,111 | (12,031) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 2,000 | 2,000 | - | (2,000) |
| Total Revenues | <u>41,142</u> | <u>41,142</u> | <u>27,111</u> | <u>(14,031)</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 | 21,650 | 21,650 | 18,804 | 2,846 |
| Supplies/services/materials, etc. | 19,492 | 19,492 | 16,153 | 3,339 |
| 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>41,142</u> | <u>41,142</u> | <u>34,957</u> | <u>6,185</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(7,846)</u> | <u>(7,846)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(7,846)</u> | <u>\$ (7,846)</u> |
| Fund Balance, beginning of year | | | 8,829 | |
| Fund Balance, end of year | | | <u>\$ 983</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | ROCKY MOUNTAIN HIDTA | | | |
|---|-----------------------------|----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 119,734 | 58,755 | (60,979) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>119,734</u> | <u>58,755</u> | <u>(60,979)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | 46,888 | 27,451 | 19,437 |
| Supplies/services/materials, etc. | - | 60,750 | 24,274 | 36,476 |
| 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 | - | 10,822 | 10,916 | (94) |
| Interest | - | 1,274 | 1,128 | 146 |
| Total Expenditures | <u>-</u> | <u>119,734</u> | <u>63,769</u> | <u>55,965</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(5,014)</u> | <u>(5,014)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(5,014)</u> | <u>\$ (5,014)</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ (5,014)</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, 2008

| | LLEBG #6 | | | |
|---|-------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | 7 | 7 |
| Miscellaneous | - | - | - | - |
| Total Revenues | - | - | 7 | 7 |
| 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 | - | - | 7 | 7 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (185) | (185) | - |
| Total other financing sources (uses) | - | (185) | (185) | - |
| Net Change in Fund Balance | \$ - | \$ (185) | (178) | \$ 7 |
| Fund Balance, beginning of year | | | 178 | |
| 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, 2008

| | HOMELAND SECURITY | | | |
|---|--------------------------|----------------|-------------------|------------------------------------|
| | 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 | - | - | 2 | 2 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>2</u> | <u>2</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>2</u> | <u>2</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | (46) | (46) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(46)</u> | <u>(46)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (46)</u> | <u>(44)</u> | <u>\$ 2</u> |
| Fund Balance, beginning of year | | | 44 | |
| 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, 2008

| | CDBG AG PARK | | | |
|---|-------------------------|----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 593,577 | 593,577 | 94,817 | (498,760) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>593,577</u> | <u>593,577</u> | <u>94,817</u> | <u>(498,760)</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. | 591,607 | 591,607 | 97,021 | 494,586 |
| 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. | 1,970 | 1,970 | - | 1,970 |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>593,577</u> | <u>593,577</u> | <u>97,021</u> | <u>496,556</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(2,204)</u> | <u>(2,204)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(2,204)</u> | <u>\$ (2,204)</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ (2,204)</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, 2008

| | SPONSORED CTEP GRANTS | | | |
|---|------------------------------|----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 149,851 | 149,851 | 6,406 | (143,445) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>149,851</u> | <u>149,851</u> | <u>6,406</u> | <u>(143,445)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | 149,851 | 149,851 | 6,521 | 143,330 |
| 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>149,851</u> | <u>149,851</u> | <u>6,521</u> | <u>143,330</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(115)</u> | <u>(115)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(115)</u> | <u>\$ (115)</u> |
| Fund Balance, beginning of year | | | 115 | |
| 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, 2008

| NEIGHBORHOOD HOUSING | | | | |
|---|-------------|----------------|-------------------|------------------------------------|
| BUDGETED AMOUNTS | | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 200,000 | 112,325 | (87,675) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | - | 200,000 | 112,325 | (87,675) |
| 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. | - | 200,000 | 112,325 | 87,675 |
| 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 | - | 200,000 | 112,325 | 87,675 |
| Excess of revenues over (under) expenditures | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | \$ - | \$ - | - | \$ - |
| Fund Balance, beginning of year | | | - | |
| 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, 2008

| | FETAL ALCOHOL SPECTRUM | | | |
|---|-------------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 36,278 | 36,278 | 32,299 | (3,979) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>36,278</u> | <u>36,278</u> | <u>32,299</u> | <u>(3,979)</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 | 32,570 | 32,570 | 29,776 | 2,794 |
| Supplies/services/materials, etc. | 3,708 | 3,708 | 2,523 | 1,185 |
| 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>36,278</u> | <u>36,278</u> | <u>32,299</u> | <u>3,979</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | - | |
| 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, 2008

| | SAFE KIDS SAFE COMMUNITIES | | | |
|---|-----------------------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 7,779 | 37,779 | 36,545 | (1,234) |
| Charges for services | 2,400 | 2,400 | 2,244 | (156) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 15,000 | 15,000 | 13,045 | (1,955) |
| Total Revenues | <u>25,179</u> | <u>55,179</u> | <u>51,834</u> | <u>(3,345)</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 | 19,340 | 46,278 | 30,293 | 15,985 |
| Supplies/services/materials, etc. | 11,318 | 14,380 | 14,263 | 117 |
| 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>30,658</u> | <u>60,658</u> | <u>44,556</u> | <u>16,102</u> |
| Excess of revenues over (under) expenditures | <u>(5,479)</u> | <u>(5,479)</u> | <u>7,278</u> | <u>12,757</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (5,479)</u> | <u>\$ (5,479)</u> | <u>7,278</u> | <u>\$ 12,757</u> |
| Fund Balance, beginning of year | | | 5,478 | |
| Fund Balance, end of year | | | <u>\$ 12,756</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, 2008

| | SUBDIVISION REVIEW | | | |
|---|---------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | 19,940 | 19,940 | 24,898 | 4,958 |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>19,940</u> | <u>19,940</u> | <u>24,898</u> | <u>4,958</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 | 34,180 | 34,180 | 23,177 | 11,003 |
| Supplies/services/materials, etc. | 5,820 | 5,820 | 1,721 | 4,099 |
| 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>40,000</u> | <u>40,000</u> | <u>24,898</u> | <u>15,102</u> |
| Excess of revenues over (under) expenditures | <u>(20,060)</u> | <u>(20,060)</u> | <u>-</u> | <u>20,060</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (20,060)</u> | <u>\$ (20,060)</u> | <u>-</u> | <u>\$ 20,060</u> |
| Fund Balance, beginning of year | | | 20,059 | |
| Fund Balance, end of year | | | <u>\$ 20,059</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, 2008

| | BIOTERRORISM GRANT | | | |
|---|---------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 168,728 | 119,337 | (49,391) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>168,728</u> | <u>119,337</u> | <u>(49,391)</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 | - | 216,042 | 87,076 | 128,966 |
| Supplies/services/materials, etc. | - | 125,185 | 57,443 | 67,742 |
| 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 | - | 5,000 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>346,227</u> | <u>144,519</u> | <u>201,708</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>(177,499)</u> | <u>(25,182)</u> | <u>152,317</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (177,499)</u> | <u>(25,182)</u> | <u>\$ 152,317</u> |
| Fund Balance, beginning of year | | | 177,499 | |
| Fund Balance, end of year | | | <u>\$ 152,317</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, 2008

| | WEED & SEED | | | |
|---|-------------------------|-------------------|-------------------|------------------------------------|
| | 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 | - | 2,056 | - | 2,056 |
| 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>2,056</u> | <u>-</u> | <u>2,056</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>(2,056)</u> | <u>-</u> | <u>2,056</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (2,056)</u> | <u>-</u> | <u>\$ 2,056</u> |
| Fund Balance, beginning of year | | | 2,056 | |
| Fund Balance, end of year | | | <u>\$ 2,056</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, 2008

| | DRUG FREE COMMUNITY GRANT | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------------|--------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,583 | 1,583 | 1,189 | (394) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>1,583</u> | <u>1,583</u> | <u>1,189</u> | <u>(394)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | 657 | 657 | 234 | 423 |
| Supplies/services/materials, etc. | 926 | 926 | 956 | (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 | <u>1,583</u> | <u>1,583</u> | <u>1,190</u> | <u>393</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| 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, 2008

| | CANCER | | | |
|---|-------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 88,925 | 88,925 | 84,771 | (4,154) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>88,925</u> | <u>88,925</u> | <u>84,771</u> | <u>(4,154)</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 | 66,165 | 79,365 | 58,271 | 21,094 |
| Supplies/services/materials, etc. | 22,760 | 63,749 | 14,642 | 49,107 |
| 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>88,925</u> | <u>143,114</u> | <u>72,913</u> | <u>70,201</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>(54,189)</u> | <u>11,858</u> | <u>66,047</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (54,189)</u> | <u>11,858</u> | <u>\$ 66,047</u> |
| Fund Balance, beginning of year | | | 54,188 | |
| Fund Balance, end of year | | | <u>\$ 66,046</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, 2008

| | TOBACCO | | | |
|---|-------------------------|-----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 27,219 | 15,243 | (11,976) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>27,219</u> | <u>15,243</u> | <u>(11,976)</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 | 13,988 | 34,271 | 24,515 | 9,756 |
| Supplies/services/materials, etc. | - | 6,558 | 4,338 | 2,220 |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>13,988</u> | <u>40,829</u> | <u>28,853</u> | <u>11,976</u> |
| Excess of revenues over (under) expenditures | <u>(13,988)</u> | <u>(13,610)</u> | <u>(13,610)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 13,610 | 13,610 | 13,610 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>13,610</u> | <u>13,610</u> | <u>13,610</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (378)</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, 2008

| PUBLIC WATER SUPPLY SYSTEM | | | | |
|---|-----------------|--------------|-----------------------|-------------------------------------|
| 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 | 3,390 | 3,390 | 3,323 | (67) |
| Charges for services | 750 | 750 | - | (750) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>4,140</u> | <u>4,140</u> | <u>3,323</u> | <u>(817)</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 | 3,660 | 3,660 | 3,277 | 383 |
| Supplies/services/materials, etc. | 480 | 480 | 46 | 434 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>4,140</u> | <u>4,140</u> | <u>3,323</u> | <u>817</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 1,140 | |
| Fund Balance, end of year | | | <u>\$ 1,140</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | WOMEN INFANTS & CHILDREN | | | |
|---|-------------------------------------|----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 382,095 | 395,850 | 313,677 | (82,173) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>382,095</u> | <u>395,850</u> | <u>313,677</u> | <u>(82,173)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | 338,057 | 349,610 | 277,366 | 72,244 |
| Supplies/services/materials, etc. | 44,038 | 46,240 | 38,027 | 8,213 |
| 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>382,095</u> | <u>395,850</u> | <u>315,393</u> | <u>80,457</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(1,716)</u> | <u>(1,716)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>(1,716)</u> | <u>\$ (1,716)</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ (1,716)</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, 2008

| | ABSTINENCE CONTRACT | | | |
|---|----------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 10,962 | 10,962 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>10,962</u> | <u>10,962</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | 4,164 | 4,244 | (80) |
| Supplies/services/materials, etc. | - | 6,798 | 6,706 | 92 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>10,962</u> | <u>10,950</u> | <u>12</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>12</u> | <u>12</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>12</u> | <u>\$ 12</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ 12</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, 2008

| MATERNAL & CHILD HEALTH | | | | |
|---|-----------------|-----------------|---------------------------|---|
| 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 | - | 176,187 | 170,695 | (5,492) |
| Charges for services | - | 24,430 | 16,897 | (7,533) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>200,617</u> | <u>187,592</u> | <u>(13,025)</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 | 74,422 | 223,389 | 206,516 | 16,873 |
| Supplies/services/materials, etc. | - | 51,650 | 42,914 | 8,736 |
| 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>74,422</u> | <u>275,039</u> | <u>249,430</u> | <u>25,609</u> |
| Excess of revenues over (under) expenditures | <u>(74,422)</u> | <u>(74,422)</u> | <u>(61,838)</u> | <u>12,584</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 74,422 | 74,422 | 74,422 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>74,422</u> | <u>74,422</u> | <u>74,422</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>12,584</u> | <u>\$ 12,584</u> |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | <u>\$ 12,584</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, 2008

| YOUTH SUICIDE PREVENTION | | | | |
|---|--------------------|--------------------|-----------------------|-------------------------------------|
| 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 | - | 46,350 | 38,850 | (7,500) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>46,350</u> | <u>38,850</u> | <u>(7,500)</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 | 1,923 | 42,123 | 34,297 | 7,826 |
| Supplies/services/materials, etc. | 8,673 | 12,823 | 10,650 | 2,173 |
| 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 | - | 2,000 | - | 2,000 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>10,596</u> | <u>56,946</u> | <u>44,947</u> | <u>11,999</u> |
| Excess of revenues over (under) expenditures | <u>(10,596)</u> | <u>(10,596)</u> | <u>(6,097)</u> | <u>4,499</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (10,596)</u> | <u>\$ (10,596)</u> | <u>(6,097)</u> | <u>\$ 4,499</u> |
| Fund Balance, beginning of year | | | 10,595 | |
| Fund Balance, end of year | | | <u>\$ 4,498</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, 2008

| | HIV CONSORTIUM | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 11,952 | 17,808 | 14,601 | (3,207) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>11,952</u> | <u>17,808</u> | <u>14,601</u> | <u>(3,207)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | 14,441 | 26,746 | 12,683 | 14,063 |
| Supplies/services/materials, etc. | 3,975 | 3,990 | 2,680 | 1,310 |
| 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>18,416</u> | <u>30,736</u> | <u>15,363</u> | <u>15,373</u> |
| Excess of revenues over (under) expenditures | <u>(6,464)</u> | <u>(12,928)</u> | <u>(762)</u> | <u>12,166</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (6,464)</u> | <u>\$ (12,928)</u> | <u>(762)</u> | <u>\$ 12,166</u> |
| Fund Balance, beginning of year | | | 6,464 | |
| Fund Balance, end of year | | | <u>\$ 5,702</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, 2008

| | FETAL ALCOHOL SYNDROME | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 78,261 | 51,874 | (26,387) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>78,261</u> | <u>51,874</u> | <u>(26,387)</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 | - | 64,680 | 46,420 | 18,260 |
| Supplies/services/materials, etc. | - | 13,581 | 5,453 | 8,128 |
| 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>78,261</u> | <u>51,873</u> | <u>26,388</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>1</u> | <u>1</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>1</u> | <u>\$ 1</u> |
| Fund Balance, beginning of year | | | - | |
| 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, 2008

| | IMMUNIZATION PROJECT | | | |
|---|-----------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 32,782 | 32,782 | 32,782 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | 245 | 245 | - |
| Total Revenues | <u>32,782</u> | <u>33,027</u> | <u>33,027</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 | 30,788 | 30,903 | 30,903 | - |
| Supplies/services/materials, etc. | 1,994 | 2,124 | 2,124 | - |
| 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>32,782</u> | <u>33,027</u> | <u>33,027</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| 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, 2008

| | TUBERCULOSIS PREVENTION | | | |
|---|--------------------------------|--------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 4,000 | 8,000 | 4,827 | (3,173) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 4,000 | 8,000 | 4,827 | (3,173) |
| 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 | 3,865 | 7,534 | 4,362 | 3,172 |
| Supplies/services/materials, etc. | 114 | 466 | 465 | 1 |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | 3,979 | 8,000 | 4,827 | 3,173 |
| Excess of revenues over (under) expenditures | 21 | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | \$ 21 | \$ - | - | \$ - |
| 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, 2008

| | AIDS / HIV TESTING | | | |
|---|---------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 15,168 | 15,328 | 15,167 | (161) |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>15,168</u> | <u>15,328</u> | <u>15,167</u> | <u>(161)</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 | 11,847 | 11,847 | 11,638 | 209 |
| Supplies/services/materials, etc. | 3,530 | 3,690 | 3,680 | 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>15,377</u> | <u>15,537</u> | <u>15,318</u> | <u>219</u> |
| Excess of revenues over (under) expenditures | <u>(209)</u> | <u>(209)</u> | <u>(151)</u> | <u>58</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | <u>\$ (209)</u> | <u>\$ (209)</u> | <u>(151)</u> | <u>\$ 58</u> |
| Fund Balance, beginning of year | | | 209 | |
| Fund Balance, end of year | | | <u>\$ 58</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, 2008

| | DIRECT SERVICES AGING | | | |
|---|------------------------------|-------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 221,724 | 234,529 | 235,418 | 889 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 20,500 | 20,500 | 20,787 | 287 |
| Total Revenues | <u>242,224</u> | <u>255,029</u> | <u>256,205</u> | <u>1,176</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 | 247,427 | 258,927 | 258,521 | 406 |
| Supplies/services/materials, etc. | 58,427 | 59,732 | 59,401 | 331 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>305,854</u> | <u>318,659</u> | <u>317,922</u> | <u>737</u> |
| Excess of revenues over (under) expenditures | <u>(63,630)</u> | <u>(63,630)</u> | <u>(61,717)</u> | <u>1,913</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| 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>\$ (1,000)</u> | <u>\$ (1,000)</u> | <u>913</u> | <u>\$ 1,913</u> |
| Fund Balance, beginning of year | | | 10,982 | |
| Fund Balance, end of year | | | <u>\$ 11,895</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, 2008

| | CONTRACTED SERVICES AGING | | | |
|---|----------------------------------|----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 117,275 | 117,994 | 117,994 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>117,275</u> | <u>117,994</u> | <u>117,994</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 | 30,806 | 26,806 | 26,117 | 689 |
| Supplies/services/materials, etc. | 93,569 | 98,288 | 98,514 | (226) |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>124,375</u> | <u>125,094</u> | <u>124,631</u> | <u>463</u> |
| Excess of revenues over (under) expenditures | <u>(7,100)</u> | <u>(7,100)</u> | <u>(6,637)</u> | <u>463</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| 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>\$ -</u> | <u>\$ -</u> | <u>463</u> | <u>\$ 463</u> |
| Fund Balance, beginning of year | | | 3,909 | |
| Fund Balance, end of year | | | <u>\$ 4,372</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, 2008

| | ENVIRONMENTAL HEALTH | | | |
|---|-----------------------------|---------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 18,189 | 18,188 | 17,131 | (1,057) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>18,189</u> | <u>18,188</u> | <u>17,131</u> | <u>(1,057)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | 17,689 | 13,368 | 12,320 | 1,048 |
| Supplies/services/materials, etc. | 500 | 320 | 311 | 9 |
| 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 | - | 4,500 | 4,500 | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>18,189</u> | <u>18,188</u> | <u>17,131</u> | <u>1,057</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 448 | |
| Fund Balance, end of year | | | <u>\$ 448</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | CONGREGATE MEALS | | | |
|---|-------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 435,336 | 455,312 | 464,024 | 8,712 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 194,000 | 194,660 | 204,118 | 9,458 |
| Total Revenues | <u>629,336</u> | <u>649,972</u> | <u>668,142</u> | <u>18,170</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 | 338,463 | 309,563 | 307,214 | 2,349 |
| Supplies/services/materials, etc. | 262,073 | 268,670 | 270,986 | (2,316) |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 105,000 | 147,939 | 147,840 | 99 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>705,536</u> | <u>726,172</u> | <u>726,040</u> | <u>132</u> |
| Excess of revenues over (under) expenditures | <u>(76,200)</u> | <u>(76,200)</u> | <u>(57,898)</u> | <u>18,302</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| 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>\$ -</u> | <u>\$ -</u> | <u>18,302</u> | <u>\$ 18,302</u> |
| Fund Balance, beginning of year | | | 20,594 | |
| Fund Balance, end of year | | | <u>\$ 38,896</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, 2008

| | RSVP | | | |
|---|-------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 130,468 | 130,468 | 130,468 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 58,384 | 58,384 | 52,720 | (5,664) |
| Total Revenues | <u>188,852</u> | <u>188,852</u> | <u>183,188</u> | <u>(5,664)</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 | 129,816 | 116,816 | 115,478 | 1,338 |
| Supplies/services/materials, etc. | 70,036 | 83,036 | 78,627 | 4,409 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, 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>199,852</u> | <u>199,852</u> | <u>194,105</u> | <u>5,747</u> |
| Excess of revenues over (under) expenditures | <u>(11,000)</u> | <u>(11,000)</u> | <u>(10,917)</u> | <u>83</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| 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>\$ -</u> | <u>\$ -</u> | <u>83</u> | <u>\$ 83</u> |
| Fund Balance, beginning of year | | | 1,653 | |
| Fund Balance, end of year | | | <u>\$ 1,736</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | ADMINISTRATIVE AGING | | | |
|---|-----------------------------|-----------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 61,202 | 69,950 | 69,950 | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 61,202 | 69,950 | 69,950 | - |
| 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 | 49,658 | 50,358 | 49,622 | 736 |
| Supplies/services/materials, etc. | 30,000 | 30,500 | 30,953 | (453) |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 11,544 | 19,092 | 19,092 | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | 91,202 | 99,950 | 99,667 | 283 |
| Excess of revenues over (under) expenditures | (30,000) | (30,000) | (29,717) | 283 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 30,000 | 30,000 | 30,000 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 30,000 | 30,000 | 30,000 | - |
| Net Change in Fund Balance | \$ - | \$ - | 283 | \$ 283 |
| Fund Balance, beginning of year | | | 3,761 | |
| Fund Balance, end of year | | | \$ 4,044 | |

(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, 2008

| FOSTER GRANDPARENTS PROGRAM | | | | |
|---|-----------------|-----------------|-----------------------|-------------------------------------|
| BUDGETED AMOUNTS | | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 210,000 | 210,000 | 210,063 | 63 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 37,000 | 37,000 | 33,662 | (3,338) |
| Total Revenues | <u>247,000</u> | <u>247,000</u> | <u>243,725</u> | <u>(3,275)</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 | 62,171 | 62,871 | 62,302 | 569 |
| Supplies/services/materials, etc. | 194,009 | 200,309 | 197,454 | 2,855 |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 7,000 | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>263,180</u> | <u>263,180</u> | <u>259,756</u> | <u>3,424</u> |
| Excess of revenues over (under) expenditures | <u>(16,180)</u> | <u>(16,180)</u> | <u>(16,031)</u> | <u>149</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| 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>\$ -</u> | <u>\$ -</u> | <u>149</u> | <u>\$ 149</u> |
| Fund Balance, beginning of year | | | 408 | |
| Fund Balance, end of year | | | <u>\$ 557</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2008

| | ELDER ABUSE | | | |
|---|-------------------------|-------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | - | - | - | - |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | 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 | - | 1,339 | 1,339 | - |
| Excess of revenues over (under) expenditures | - | (1,339) | (1,339) | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net Change in Fund Balance | \$ - | \$ (1,339) | (1,339) | \$ - |
| Fund Balance, beginning of year | | | 1,339 | |
| 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, 2008

| | COMMUNITY HEALTH CLINIC | | | |
|---|--------------------------------|------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,004,263 | 1,004,263 | 961,779 | (42,484) |
| Charges for services | 391,850 | 391,850 | 376,137 | (15,713) |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | 141,700 | 141,700 | 121,477 | (20,223) |
| Total Revenues | 1,537,813 | 1,537,813 | 1,459,393 | (78,420) |
| 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 | 1,393,166 | 1,393,166 | 1,359,325 | 33,841 |
| Supplies/services/materials, etc. | 402,595 | 402,595 | 368,421 | 34,174 |
| 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 | 1,795,761 | 1,795,761 | 1,727,746 | 68,015 |
| Excess of revenues over (under) expenditures | (257,948) | (257,948) | (268,353) | (10,405) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | - | - | - | - |
| Proceeds from notes/loans/intercap | - | - | - | - |
| Transfers in | 294,851 | 294,851 | 294,851 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 294,851 | 294,851 | 294,851 | - |
| Net Change in Fund Balance | \$ 36,903 | \$ 36,903 | 26,498 | \$ (10,405) |
| Fund Balance, beginning of year | | | - | |
| Fund Balance, end of year | | | \$ 26,498 | |

(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, 2008

| | TOTAL SPECIAL REVENUE FUNDS | | | |
|---|------------------------------------|-----------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 7,563,518 | \$ 7,563,518 | \$ 10,402,284 | \$ 2,838,766 |
| Licenses and permits | 113,665 | 113,665 | 87,834 | (25,831) |
| Intergovernmental | 5,064,924 | 6,333,174 | 5,075,158 | (1,258,016) |
| Charges for services | 1,624,079 | 1,648,508 | 1,786,298 | 137,790 |
| Fines and forfeitures | 50,000 | 85,565 | 89,187 | 3,622 |
| Investment income | 32,808 | 32,808 | 73,843 | 41,035 |
| Miscellaneous | 677,780 | 708,685 | 786,150 | 77,465 |
| Total Revenues | 15,126,774 | 16,485,923 | 18,300,754 | 1,814,831 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | 695,696 | 777,672 | 763,068 | 14,604 |
| Supplies/services/materials, etc. | 633,394 | 656,907 | 313,182 | 343,725 |
| Public Safety: | | | | |
| Personal services | 1,203,351 | 1,186,872 | 1,053,361 | 133,511 |
| Supplies/services/materials, etc. | 1,022,579 | 1,185,347 | 931,233 | 254,114 |
| Public Works: | | | | |
| Personal services | 2,320,594 | 2,322,594 | 2,191,303 | 131,291 |
| Supplies/services/materials, etc. | 2,330,175 | 2,401,982 | 1,722,543 | 679,439 |
| Public Health: | | | | |
| Personal services | 3,082,259 | 3,684,285 | 3,169,945 | 514,340 |
| Supplies/services/materials, etc. | 1,652,924 | 1,947,303 | 1,631,410 | 315,893 |
| Social and Economic Services: | | | | |
| Personal services | 1,185,137 | 1,150,737 | 1,142,440 | 8,297 |
| Supplies/services/materials, etc. | 1,003,967 | 1,024,627 | 1,014,742 | 9,885 |
| Culture and Recreation: | | | | |
| Personal services | 45,713 | 45,713 | 34,463 | 11,250 |
| Supplies/services/materials, etc. | 443,692 | 656,692 | 556,266 | 100,426 |
| Housing and Community Development: | | | | |
| Personal services | 175,568 | 238,935 | 242,276 | (3,341) |
| Supplies/services/materials, etc. | 191,862 | 191,862 | 30,717 | 161,145 |
| Conservation of Natural Resources: | | | | |
| Personal services | 13,988 | 34,271 | 24,515 | 9,756 |
| Supplies/services/materials, etc. | - | 6,558 | 4,338 | 2,220 |
| Miscellaneous | 300,000 | 300,000 | 234,765 | 65,235 |
| Capital Expenditures | 736,935 | 813,166 | 297,512 | 515,654 |
| Debt Service: | | | | |
| Principal | 161,942 | 177,615 | 224,934 | (47,319) |
| Interest | 23,681 | 25,489 | 20,469 | 5,020 |
| Total Expenditures | 17,223,457 | 18,828,627 | 15,603,482 | 3,225,145 |
| Excess of revenues over (under) expenditures | (2,096,683) | (2,342,704) | 2,697,272 | 5,039,976 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Inception of capital lease | 250,000 | 250,000 | - | (250,000) |
| Proceeds from notes/loans/intercap | 200,000 | 200,000 | - | (200,000) |
| Transfers in | 2,226,173 | 2,226,173 | 1,948,097 | (278,076) |
| Transfers out | (2,849,305) | (5,376,773) | (5,320,511) | 56,262 |
| Total other financing sources (uses) | (173,132) | (2,700,600) | (3,372,414) | (671,814) |
| Net Change in Fund Balance | \$ (2,269,815) | \$ (5,043,304) | (675,142) | \$ 4,368,162 |
| Fund Balance, beginning of year | | | 3,966,832 | |
| Fund Balance, end of year | | | \$ 3,291,690 | |

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

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

Judgment Levy – Established to account for levy revenues & debt service payments on an environmental judgment levied against the County.

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, 2008**

| | <u>Fair Bonds</u> | <u>Adult Detention Center Bonds</u> | <u>Judgement Levy</u> | <u>RID Revolving</u> | <u>RID #31 Woodland Estates</u> | <u>RID #33 McIver Road</u> |
|-------------------------------------|-------------------|---|---------------------------|--------------------------|---|--------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 245,281 | \$ 351,424 | \$ - | \$ 83,383 | \$ 12,268 | \$ 41,211 |
| Taxes and assessments receivable | <u>98,013</u> | <u>126,592</u> | <u>118,172</u> | <u>-</u> | <u>18,694</u> | <u>167,339</u> |
| Total assets | <u>\$ 343,294</u> | <u>\$ 478,016</u> | <u>\$ 118,172</u> | <u>\$ 83,383</u> | <u>\$ 30,962</u> | <u>\$ 208,550</u> |
| LIABILITIES | | | | | | |
| Due to other funds | - | - | 41,037 | - | - | - |
| Deferred revenue | <u>98,013</u> | <u>126,592</u> | <u>118,172</u> | <u>-</u> | <u>18,694</u> | <u>167,339</u> |
| Total Liabilities | 98,013 | 126,592 | 159,209 | - | 18,694 | 167,339 |
| FUND BALANCES | | | | | | |
| Reserved for debt service | <u>245,281</u> | <u>351,424</u> | <u>(41,037)</u> | <u>83,383</u> | <u>12,268</u> | <u>41,211</u> |
| Total liabilities and fund balances | <u>\$ 343,294</u> | <u>\$ 478,016</u> | <u>\$ 118,172</u> | <u>\$ 83,383</u> | <u>\$ 30,962</u> | <u>\$ 208,550</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR DEBT SERVICE FUNDS
June 30, 2008

| | RID #34 Gore Hill | RID #35A Elk Drive | RID #36A Fox Farm | RID #38 Big Sky | RID #39 Sun Prairie Road | RID #40 Huckleberry Drive |
|-------------------------------------|----------------------|-----------------------|----------------------|--------------------|-----------------------------|---------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 40,525 | \$ 143 | \$ 46,811 | \$ 13,780 | \$ 6,721 | \$ 3,004 |
| Taxes and assessments receivable | <u>132,240</u> | <u>6,969</u> | <u>153,917</u> | <u>39,509</u> | <u>113,872</u> | <u>22,405</u> |
| Total assets | <u>\$ 172,765</u> | <u>\$ 7,112</u> | <u>\$ 200,728</u> | <u>\$ 53,289</u> | <u>\$ 120,593</u> | <u>\$ 25,409</u> |
| LIABILITIES | | | | | | |
| Due to other funds | - | - | - | - | - | - |
| Deferred revenue | <u>132,240</u> | <u>6,969</u> | <u>153,916</u> | <u>39,509</u> | <u>113,872</u> | <u>22,405</u> |
| Total Liabilities | 132,240 | 6,969 | 153,916 | 39,509 | 113,872 | 22,405 |
| FUND BALANCES | | | | | | |
| Reserved for debt service | <u>40,525</u> | <u>143</u> | <u>46,812</u> | <u>13,780</u> | <u>6,721</u> | <u>3,004</u> |
| Total liabilities and fund balances | <u>\$ 172,765</u> | <u>\$ 7,112</u> | <u>\$ 200,728</u> | <u>\$ 53,289</u> | <u>\$ 120,593</u> | <u>\$ 25,409</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2008

| | RID #41 Park Garden Estate | RID #42 Gannon/Flood Road | RID #43 Whitetail Lane | Totals |
|-------------------------------------|----------------------------------|---------------------------------|------------------------------|---------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 8,091 | \$ 14,499 | \$ 4,963 | \$ 872,104 |
| Taxes and assessments receivable | <u>40,151</u> | <u>216,090</u> | <u>37,020</u> | <u>1,290,983</u> |
| Total assets | <u>\$ 48,242</u> | <u>\$ 230,589</u> | <u>\$ 41,983</u> | <u>\$ 2,163,087</u> |
| LIABILITIES | | | | |
| Due to other funds | - | - | - | 41,037 |
| Deferred revenue | <u>40,151</u> | <u>216,090</u> | <u>37,020</u> | <u>1,290,982</u> |
| Total Liabilities | 40,151 | 216,090 | 37,020 | 1,332,019 |
| FUND BALANCES | | | | |
| Reserved for debt service | <u>8,091</u> | <u>14,499</u> | <u>4,963</u> | <u>831,068</u> |
| Total liabilities and fund balances | <u>\$ 48,242</u> | <u>\$ 230,589</u> | <u>\$ 41,983</u> | <u>\$ 2,163,087</u> |

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2008

| | Fair Bonds | Adult Detention Bonds | Judgment Levy | RID Revolving | RID #31 Woodland Estates |
|---|-------------------|-----------------------------|--------------------|------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 781,573 | \$ 1,009,888 | \$ 1,417,039 | \$ 2 | \$ 11,726 |
| Intergovernmental | 1,451 | 1,890 | 3,511 | - | - |
| Investment income | 8,941 | 10,439 | - | - | 286 |
| Total Revenues | <u>791,965</u> | <u>1,022,217</u> | <u>1,420,550</u> | <u>2</u> | <u>12,012</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 | 480,000 | 565,000 | 1,333,333 | - | 25,000 |
| Interest | 123,283 | 196,788 | - | - | 835 |
| Total Expenditures | <u>603,283</u> | <u>761,788</u> | <u>1,333,333</u> | <u>-</u> | <u>25,835</u> |
| Excess of revenues over (under) expenditures | <u>188,682</u> | <u>260,429</u> | <u>87,217</u> | <u>2</u> | <u>(13,823)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | 40,889 | - | - | - |
| Total other financing sources (uses) | - | 40,889 | - | - | - |
| Net Change in Fund Balance | 188,682 | 301,318 | 87,217 | 2 | (13,823) |
| Fund Balance, beginning of year | 56,599 | 50,106 | (128,254) | 83,381 | 26,091 |
| Fund Balance, end of year | <u>\$ 245,281</u> | <u>\$ 351,424</u> | <u>\$ (41,037)</u> | <u>\$ 83,383</u> | <u>\$ 12,268</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2008

| | RID #33 Mciver Road | RID #34 Gore Hill | RID #35A Elk Drive | RID #36A Fox Farm | RID #38 Big Sky | RID #39 Sun Prairie Road |
|---|---------------------------|----------------------|-----------------------|----------------------|--------------------|--------------------------------|
| REVENUES | | | | | | |
| Taxes and special assessments | \$ 41,731 | \$ 39,472 | \$ - | \$ 41,940 | \$ 9,441 | \$ 17,593 |
| Intergovernmental | - | - | - | - | - | - |
| Investment income | 731 | 810 | 16 | 939 | 355 | 367 |
| Total Revenues | <u>42,462</u> | <u>40,282</u> | <u>16</u> | <u>42,879</u> | <u>9,796</u> | <u>17,960</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 | 30,000 | - | 45,000 | 10,000 | 10,000 |
| Interest | 7,740 | 6,250 | - | 6,035 | 1,593 | 6,423 |
| Total Expenditures | <u>42,740</u> | <u>36,250</u> | <u>-</u> | <u>51,035</u> | <u>11,593</u> | <u>16,423</u> |
| Excess of revenues over (under) expenditures | <u>(278)</u> | <u>4,032</u> | <u>16</u> | <u>(8,156)</u> | <u>(1,797)</u> | <u>1,537</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net Change in Fund Balance | <u>(278)</u> | <u>4,032</u> | <u>16</u> | <u>(8,156)</u> | <u>(1,797)</u> | <u>1,537</u> |
| Fund Balance, beginning of year | 41,489 | 36,493 | 127 | 54,968 | 15,577 | 5,184 |
| Fund Balance, end of year | <u>\$ 41,211</u> | <u>\$ 40,525</u> | <u>\$ 143</u> | <u>\$ 46,812</u> | <u>\$ 13,780</u> | <u>\$ 6,721</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES. Concluded
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2008

| | RID #40 Huckleberry Drive | RID #41 Park Garden Estate | RID #42 Gannon/Flood Road | RID #43 Whitetail Lane | Totals |
|---|---------------------------------|-------------------------------------|---------------------------------|------------------------------|-------------------|
| REVENUES | | | | | |
| Taxes and special assessments | \$ 3,284 | \$ 5,719 | \$ 34,118 | \$ 6,256 | \$ 3,419,782 |
| Intergovernmental | - | - | - | - | 6,852 |
| Investment income | 249 | 418 | - | - | 23,551 |
| Total Revenues | <u>3,533</u> | <u>6,137</u> | <u>34,118</u> | <u>6,256</u> | <u>3,450,185</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Safety: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Works: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Public Health: | | | | | |
| Personal services | - | - | - | - | - |
| 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 | 5,613 | 23,475 | 4,270 | 2,571,691 |
| Interest | 977 | 2,327 | 11,681 | 2,125 | 366,057 |
| Total Expenditures | <u>5,977</u> | <u>7,940</u> | <u>35,156</u> | <u>6,395</u> | <u>2,937,748</u> |
| Excess of revenues over (under) expenditures | <u>(2,444)</u> | <u>(1,803)</u> | <u>(1,038)</u> | <u>(139)</u> | <u>512,437</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | 40,889 |
| Total other financing sources (uses) | - | - | - | - | 40,889 |
| Net Change in Fund Balance | <u>(2,444)</u> | <u>(1,803)</u> | <u>(1,038)</u> | <u>(139)</u> | <u>553,326</u> |
| Fund Balance, beginning of year | 5,448 | 9,894 | 15,537 | 5,102 | 277,742 |
| Fund Balance, end of year | <u>\$ 3,004</u> | <u>\$ 8,091</u> | <u>\$ 14,499</u> | <u>\$ 4,963</u> | <u>\$ 831,068</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, 2008

| | FAIR BOND | | | |
|---|-------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 585,488 | \$ 585,488 | \$ 781,573 | \$ 196,085 |
| Intergovernmental | 873 | 873 | 1,451 | 578 |
| Investment income | - | - | 8,941 | 8,941 |
| Total Revenues | <u>586,361</u> | <u>586,361</u> | <u>791,965</u> | <u>205,604</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 | 480,000 | 480,000 | 480,000 | - |
| Interest | 125,033 | 125,033 | 123,283 | 1,750 |
| Total Expenditures | <u>605,033</u> | <u>605,033</u> | <u>603,283</u> | <u>1,750</u> |
| Excess of revenues over (under) expenditures | <u>(18,672)</u> | <u>(18,672)</u> | <u>188,682</u> | <u>207,354</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (18,672)</u> | <u>\$ (18,672)</u> | <u>188,682</u> | <u>\$ 207,354</u> |
| Fund Balance, beginning of year | | | 56,599 | |
| Fund Balance, end of year | | | <u>\$ 245,281</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, 2008

| | ADULT DETENTION CENTER | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-------------------------------|------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 761,090 | \$ 761,090 | \$ 1,009,888 | \$ 248,798 |
| Intergovernmental | 1,115 | 1,115 | 1,890 | 775 |
| Investment income | - | - | 10,439 | 10,439 |
| Total Revenues | <u>762,205</u> | <u>762,205</u> | <u>1,022,217</u> | <u>260,012</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 | 565,000 | 565,000 | 565,000 | - |
| Interest | 198,488 | 198,488 | 196,788 | 1,700 |
| Total Expenditures | <u>763,488</u> | <u>763,488</u> | <u>761,788</u> | <u>1,700</u> |
| Excess of revenues over (under) expenditures | <u>(1,283)</u> | <u>(1,283)</u> | <u>260,429</u> | <u>261,712</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 40,889 | 40,889 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>40,889</u> | <u>40,889</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (1,283)</u> | <u>\$ 39,606</u> | <u>301,318</u> | <u>\$ 261,712</u> |
| Fund Balance, beginning of year | | | 50,106 | |
| Fund Balance, end of year | | | <u>\$ 351,424</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2008

| | JUDGMENT LEVY | | | |
|---|-------------------------|------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 1,334,598 | \$ 1,334,598 | \$ 1,417,039 | \$ 82,441 |
| Intergovernmental | 2,292 | 2,292 | 3,511 | 1,219 |
| Investment income | - | - | - | - |
| Total Revenues | <u>1,336,890</u> | <u>1,336,890</u> | <u>1,420,550</u> | <u>83,660</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | 1,333,334 | 1,333,334 | 1,333,333 | 1 |
| Interest | - | - | - | - |
| Total Expenditures | <u>1,333,334</u> | <u>1,333,334</u> | <u>1,333,333</u> | <u>1</u> |
| Excess of revenues over (under) expenditures | <u>3,556</u> | <u>3,556</u> | <u>87,217</u> | <u>83,661</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ 3,556</u> | <u>\$ 3,556</u> | <u>87,217</u> | <u>\$ 83,661</u> |
| Fund Balance, beginning of year | | | (128,254) | |
| Fund Balance, end of year | | | <u>\$ (41,037)</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, 2008

| | RID REVOLVING | | | |
|---|--------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ 2 | \$ 2 |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>2</u> | <u>2</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 | 83,508 | 83,508 | - | 83,508 |
| Interest | - | - | - | - |
| Total Expenditures | <u>83,508</u> | <u>83,508</u> | <u>-</u> | <u>83,508</u> |
| Excess of revenues over (under) expenditures | <u>(83,508)</u> | <u>(83,508)</u> | <u>2</u> | <u>83,510</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 127 | 127 | - | (127) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>127</u> | <u>127</u> | <u>-</u> | <u>(127)</u> |
| Net Change in Fund Balance | <u>\$ (83,381)</u> | <u>\$ (83,381)</u> | <u>2</u> | <u>\$ 83,383</u> |
| Fund Balance, beginning of year | | | 83,381 | |
| Fund Balance, end of year | | | <u>\$ 83,383</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, 2008

| | <u>RID #31 WOODLAND ESTATES</u> | | | |
|---|---------------------------------|--------------------|---------------------------------|---|
| | <u>BUDGETED AMOUNTS</u> | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> <u>AMOUNTS</u> | <u>VARIANCE</u> <u>POSITIVE</u> <u>(NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 14,630 | \$ 14,630 | \$ 11,726 | \$ (2,904) |
| Intergovernmental | - | - | - | - |
| Investment income | 10 | 10 | 286 | 276 |
| Total Revenues | <u>14,640</u> | <u>14,640</u> | <u>12,012</u> | <u>(2,628)</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 | 36,731 | 36,731 | 25,000 | 11,731 |
| Interest | 4,000 | 4,000 | 835 | 3,165 |
| Total Expenditures | <u>40,731</u> | <u>40,731</u> | <u>25,835</u> | <u>14,896</u> |
| Excess of revenues over (under) expenditures | <u>(26,091)</u> | <u>(26,091)</u> | <u>(13,823)</u> | <u>12,268</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (26,091)</u> | <u>\$ (26,091)</u> | <u>(13,823)</u> | <u>\$ 12,268</u> |
| Fund Balance, beginning of year | | | 26,091 | |
| Fund Balance, end of year | | | <u>\$ 12,268</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, 2008

| | RID #33 MCIVER ROAD | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 30,800 | \$ 30,800 | \$ 41,731 | \$ 10,931 |
| Intergovernmental | - | - | - | - |
| Investment income | 500 | 500 | 731 | 231 |
| Total Revenues | <u>31,300</u> | <u>31,300</u> | <u>42,462</u> | <u>11,162</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 | 59,468 | 59,468 | 35,000 | 24,468 |
| Interest | 13,321 | 13,321 | 7,740 | 5,581 |
| Total Expenditures | <u>72,789</u> | <u>72,789</u> | <u>42,740</u> | <u>30,049</u> |
| Excess of revenues over (under) expenditures | <u>(41,489)</u> | <u>(41,489)</u> | <u>(278)</u> | <u>41,211</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (41,489)</u> | <u>\$ (41,489)</u> | <u>(278)</u> | <u>\$ 41,211</u> |
| Fund Balance, beginning of year | | | 41,489 | |
| Fund Balance, end of year | | | <u>\$ 41,211</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, 2008

| | RID #34 GORE HILL | | | |
|---|--------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 32,200 | \$ 32,200 | \$ 39,472 | \$ 7,272 |
| Intergovernmental | - | - | - | - |
| Investment income | 200 | 200 | 810 | 610 |
| Total Revenues | <u>32,400</u> | <u>32,400</u> | <u>40,282</u> | <u>7,882</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 | 61,693 | 61,693 | 30,000 | 31,693 |
| Interest | 7,200 | 7,200 | 6,250 | 950 |
| Total Expenditures | <u>68,893</u> | <u>68,893</u> | <u>36,250</u> | <u>32,643</u> |
| Excess of revenues over (under) expenditures | <u>(36,493)</u> | <u>(36,493)</u> | <u>4,032</u> | <u>40,525</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (36,493)</u> | <u>\$ (36,493)</u> | <u>4,032</u> | <u>\$ 40,525</u> |
| Fund Balance, beginning of year | | | 36,493 | |
| Fund Balance, end of year | | | <u>\$ 40,525</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, 2008

| | RID #35A ELK DRIVE | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--------------------|-----------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 16 | 16 |
| Total Revenues | <u>-</u> | <u>-</u> | <u>16</u> | <u>16</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>16</u> | <u>16</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (127) | (127) | - | 127 |
| Total other financing sources (uses) | <u>(127)</u> | <u>(127)</u> | <u>-</u> | <u>127</u> |
| Net Change in Fund Balance | <u>\$ (127)</u> | <u>\$ (127)</u> | <u>16</u> | <u>\$ 143</u> |
| Fund Balance, beginning of year | | | 127 | |
| Fund Balance, end of year | | | <u>\$ 143</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, 2008

| | RID #36A FOX FARM | | | |
|---|--------------------------|--------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 26,400 | \$ 26,400 | \$ 41,940 | \$ 15,540 |
| Intergovernmental | - | - | - | - |
| Investment income | 100 | 100 | 939 | 839 |
| Total Revenues | <u>26,500</u> | <u>26,500</u> | <u>42,879</u> | <u>16,379</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 | 61,318 | 61,318 | 45,000 | 16,318 |
| Interest | 20,150 | 20,150 | 6,035 | 14,115 |
| Total Expenditures | <u>81,468</u> | <u>81,468</u> | <u>51,035</u> | <u>30,433</u> |
| Excess of revenues over (under) expenditures | <u>(54,968)</u> | <u>(54,968)</u> | <u>(8,156)</u> | <u>46,812</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (54,968)</u> | <u>\$ (54,968)</u> | <u>(8,156)</u> | <u>\$ 46,812</u> |
| Fund Balance, beginning of year | | | 54,968 | |
| Fund Balance, end of year | | | <u>\$ 46,812</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, 2008

| | RID #38 BIG SKY | | | |
|---|--------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 9,040 | \$ 9,040 | \$ 9,441 | \$ 401 |
| Intergovernmental | - | - | - | - |
| Investment income | 50 | 50 | 355 | 305 |
| Total Revenues | <u>9,090</u> | <u>9,090</u> | <u>9,796</u> | <u>706</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 | 19,421 | 19,421 | 10,000 | 9,421 |
| Interest | 5,246 | 5,246 | 1,593 | 3,653 |
| Total Expenditures | <u>24,667</u> | <u>24,667</u> | <u>11,593</u> | <u>13,074</u> |
| Excess of revenues over (under) expenditures | <u>(15,577)</u> | <u>(15,577)</u> | <u>(1,797)</u> | <u>13,780</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (15,577)</u> | <u>\$ (15,577)</u> | <u>(1,797)</u> | <u>\$ 13,780</u> |
| Fund Balance, beginning of year | | | 15,577 | |
| Fund Balance, end of year | | | <u>\$ 13,780</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, 2008

| | RID #39 SUN PRAIRIE ROAD | | | VARIANCE POSITIVE (NEGATIVE) |
|---|---------------------------------|-------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 25,050 | \$ 25,050 | \$ 17,593 | \$ (7,457) |
| Intergovernmental | - | - | - | - |
| Investment income | 100 | 100 | 367 | 267 |
| Total Revenues | <u>25,150</u> | <u>25,150</u> | <u>17,960</u> | <u>(7,190)</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 | 22,114 | 22,114 | 10,000 | 12,114 |
| Interest | 8,220 | 8,220 | 6,423 | 1,797 |
| Total Expenditures | <u>30,334</u> | <u>30,334</u> | <u>16,423</u> | <u>13,911</u> |
| Excess of revenues over (under) expenditures | <u>(5,184)</u> | <u>(5,184)</u> | <u>1,537</u> | <u>6,721</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (5,184)</u> | <u>\$ (5,184)</u> | <u>1,537</u> | <u>\$ 6,721</u> |
| Fund Balance, beginning of year | | | 5,184 | |
| Fund Balance, end of year | | | <u>\$ 6,721</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, 2008

| | RID #40 HUCKLEBERRY DRIVE | | | |
|---|----------------------------------|-------------------|-----------------------|-------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
| REVENUES | | | | |
| Taxes and special assessments | \$ 4,720 | \$ 4,720 | \$ 3,284 | \$ (1,436) |
| Intergovernmental | - | - | - | - |
| Investment income | 50 | 50 | 249 | 199 |
| Total Revenues | <u>4,770</u> | <u>4,770</u> | <u>3,533</u> | <u>(1,237)</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 | 8,868 | 8,868 | 5,000 | 3,868 |
| Interest | 1,350 | 1,350 | 977 | 373 |
| Total Expenditures | <u>10,218</u> | <u>10,218</u> | <u>5,977</u> | <u>4,241</u> |
| Excess of revenues over (under) expenditures | <u>(5,448)</u> | <u>(5,448)</u> | <u>(2,444)</u> | <u>3,004</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (5,448)</u> | <u>\$ (5,448)</u> | <u>(2,444)</u> | <u>\$ 3,004</u> |
| Fund Balance, beginning of year | | | 5,448 | |
| Fund Balance, end of year | | | <u>\$ 3,004</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, 2008

| | RID #41 PARK GARDEN ESTATE | | | VARIANCE POSITIVE (NEGATIVE) |
|---|-----------------------------------|-------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 7,225 | \$ 7,225 | \$ 5,719 | \$ (1,506) |
| Intergovernmental | - | - | - | - |
| Investment income | 100 | 100 | 418 | 318 |
| Total Revenues | <u>7,325</u> | <u>7,325</u> | <u>6,137</u> | <u>(1,188)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | - | - | - | - |
| Debt Service: | | | | |
| Principal | 15,248 | 15,248 | 5,613 | 9,635 |
| Interest | 1,471 | 1,471 | 2,327 | (856) |
| Total Expenditures | <u>16,719</u> | <u>16,719</u> | <u>7,940</u> | <u>8,779</u> |
| Excess of revenues over (under) expenditures | <u>(9,394)</u> | <u>(9,394)</u> | <u>(1,803)</u> | <u>7,591</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (9,394)</u> | <u>\$ (9,394)</u> | <u>(1,803)</u> | <u>\$ 7,591</u> |
| Fund Balance, beginning of year | | | 9,894 | |
| Fund Balance, end of year | | | <u>\$ 8,091</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, 2008

| | RID #42 GANNON / FLOOD ROAD RID | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--|--------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 32,898 | \$ 32,898 | \$ 34,118 | \$ 1,220 |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | - | - |
| Total Revenues | <u>32,898</u> | <u>32,898</u> | <u>34,118</u> | <u>1,220</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 | 35,835 | 35,835 | 23,475 | 12,360 |
| Interest | 12,600 | 12,600 | 11,681 | 919 |
| Total Expenditures | <u>48,435</u> | <u>48,435</u> | <u>35,156</u> | <u>13,279</u> |
| Excess of revenues over (under) expenditures | <u>(15,537)</u> | <u>(15,537)</u> | <u>(1,038)</u> | <u>14,499</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (15,537)</u> | <u>\$ (15,537)</u> | <u>(1,038)</u> | <u>\$ 14,499</u> |
| Fund Balance, beginning of year | | | 15,537 | |
| Fund Balance, end of year | | | <u>\$ 14,499</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, 2008

| | RID #43 WHITETAIL LANE RID | | | VARIANCE POSITIVE (NEGATIVE) |
|---|----------------------------|-------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 5,990 | \$ 5,990 | \$ 6,256 | \$ 266 |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | - | - |
| Total Revenues | <u>5,990</u> | <u>5,990</u> | <u>6,256</u> | <u>266</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 | 8,812 | 8,812 | 4,270 | 4,542 |
| Interest | 2,280 | 2,280 | 2,125 | 155 |
| Total Expenditures | <u>11,092</u> | <u>11,092</u> | <u>6,395</u> | <u>4,697</u> |
| Excess of revenues over (under) expenditures | <u>(5,102)</u> | <u>(5,102)</u> | <u>(139)</u> | <u>4,963</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (5,102)</u> | <u>\$ (5,102)</u> | <u>(139)</u> | <u>\$ 4,963</u> |
| Fund Balance, beginning of year | | | 5,102 | |
| Fund Balance, end of year | | | <u>\$ 4,963</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, 2008

| | TOTAL DEBT SERVICE FUNDS | | | |
|---|---------------------------------|---------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Taxes and special assessments | \$ 2,870,129 | \$ 2,870,129 | \$ 3,419,782 | \$ 549,653 |
| Intergovernmental | 4,280 | 4,280 | 6,852 | 2,572 |
| Investment income | 1,110 | 1,110 | 23,551 | 22,441 |
| Total Revenues | <u>2,875,519</u> | <u>2,875,519</u> | <u>3,450,185</u> | <u>574,666</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 | 2,791,350 | 2,791,350 | 2,571,691 | 219,659 |
| Interest | 399,359 | 399,359 | 366,057 | 33,302 |
| Total Expenditures | <u>3,190,709</u> | <u>3,190,709</u> | <u>2,937,748</u> | <u>252,961</u> |
| Excess of revenues over (under) expenditures | <u>(315,190)</u> | <u>(315,190)</u> | <u>512,437</u> | <u>827,627</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 127 | 41,016 | 40,889 | (127) |
| Transfers out | (127) | (127) | - | 127 |
| Total other financing sources (uses) | <u>-</u> | <u>40,889</u> | <u>40,889</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (315,190)</u> | <u>\$ (274,301)</u> | <u>553,326</u> | <u>\$ 827,627</u> |
| Fund Balance, beginning of year | | | 277,742 | |
| Fund Balance, end of year | | | <u>\$ 831,068</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.

Public Works Capital Improvement – Set up to establish a capital reserve for Public Works function.

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

County Shops Capital Reserves – Set up to establish a capital building reserve for the construction of the new Public Work Facility.

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.

ADC Capital Improvement - Set up to fund capital improvements for the Sheriff's Office and Adult Detention Center.

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, 2008**

| | Capital Building Reserve | Fairgrounds Capital Improvement | Mosquito Capital Reserve | Junk Vehicle Capital Reserve | Health Department Capital Reserve | Clinic Capital Reserve | CTEP | ADC Capital Improvement | Totals |
|--------------------------------------|--------------------------------|---------------------------------------|--------------------------------|------------------------------------|--|---------------------------|------------------|----------------------------|---------------------|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 294,770 | \$ 29,240 | \$ 58,027 | \$ 219,016 | \$ 240,375 | \$ 3,624 | \$ - | \$ 288,560 | \$ 1,133,612 |
| Restricted cash and cash equivalents | 9,847 | - | - | - | - | - | - | - | 9,847 |
| Other receivables | - | 6,767 | - | - | - | - | 96,930 | - | 103,697 |
| Total assets | <u>\$ 304,617</u> | <u>\$ 36,007</u> | <u>\$ 58,027</u> | <u>\$ 219,016</u> | <u>\$ 240,375</u> | <u>\$ 3,624</u> | <u>\$ 96,930</u> | <u>\$ 288,560</u> | <u>\$ 1,247,156</u> |
| LIABILITIES | | | | | | | | | |
| Short-term payables | \$ 18,665 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,665 |
| Due to other funds | - | - | - | - | - | - | 96,930 | - | 96,930 |
| Total Liabilities | 18,665 | - | - | - | - | - | 96,930 | - | 115,595 |
| FUND BALANCES | | | | | | | | | |
| Reserved | 285,952 | 36,007 | 58,027 | 219,016 | 240,375 | 3,624 | - | 288,560 | 1,131,561 |
| Total liabilities and fund balances | <u>\$ 304,617</u> | <u>\$ 36,007</u> | <u>\$ 58,027</u> | <u>\$ 219,016</u> | <u>\$ 240,375</u> | <u>\$ 3,624</u> | <u>\$ 96,930</u> | <u>\$ 288,560</u> | <u>\$ 1,247,156</u> |

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2008

| | Capital Building Reserve | Public Works Capital Improvement | Fairgrounds Capital Improvement | Mosquito Capital Reserve | Junk Vehicle Capital Reserve |
|---|--------------------------------|--|---------------------------------------|--------------------------------|------------------------------------|
| REVENUES | | | | | |
| Intergovernmental | - | 248,898 | - | - | - |
| Investment income | 4,112 | - | 233 | 2,359 | 8,666 |
| Miscellaneous | 57,302 | - | - | - | - |
| Total Revenues | <u>61,414</u> | <u>248,898</u> | <u>233</u> | <u>2,359</u> | <u>8,666</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal services | - | - | - | - | - |
| Supplies/services/materials, etc. | 32,404 | - | - | - | - |
| 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 | 93,883 | 287,478 | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | <u>126,287</u> | <u>287,478</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>(64,873)</u> | <u>(38,580)</u> | <u>233</u> | <u>2,359</u> | <u>8,666</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of assets | - | - | - | - | - |
| Transfers in | 278,371 | 18,420 | 49,016 | - | - |
| Transfers out | (18,420) | - | - | - | - |
| Total other financing sources (uses) | <u>259,951</u> | <u>18,420</u> | <u>49,016</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 195,078 | (20,160) | 49,249 | 2,359 | 8,666 |
| Fund Balance, beginning of year | 90,874 | 20,160 | (13,242) | 55,668 | 210,350 |
| Fund Balance, end of year | <u>\$ 285,952</u> | <u>\$ -</u> | <u>\$ 36,007</u> | <u>\$ 58,027</u> | <u>\$ 219,016</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2008

| | Health Department Capital Reserve | Clinic Capital Reserve | CTEP | ADC Capital Improvement | Eden Bridge | Totals |
|---|--|------------------------------|------------------|----------------------------|----------------|---------------------|
| REVENUES | | | | | | |
| Intergovernmental | - | - | 236,471 | - | (4,617) | 480,752 |
| Investment income | 4,590 | 3,624 | - | - | - | 23,584 |
| Miscellaneous | - | - | - | - | - | 57,302 |
| Total Revenues | <u>4,590</u> | <u>3,624</u> | <u>236,471</u> | <u>-</u> | <u>(4,617)</u> | <u>561,638</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - | 32,404 |
| 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 | - | - | - | 184,770 | - | 566,131 |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>184,770</u> | <u>-</u> | <u>598,535</u> |
| Excess of revenues over (under) expenditures | <u>4,590</u> | <u>3,624</u> | <u>236,471</u> | <u>(184,770)</u> | <u>(4,617)</u> | <u>(36,897)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of assets | - | - | - | - | - | - |
| Transfers in | 135,893 | - | 6,108 | 359,370 | 4,617 | 851,795 |
| Transfers out | - | (94,851) | (252,981) | - | - | (366,252) |
| Total other financing sources (uses) | <u>135,893</u> | <u>(94,851)</u> | <u>(246,873)</u> | <u>359,370</u> | <u>4,617</u> | <u>485,543</u> |
| Net Change in Fund Balance | <u>140,483</u> | <u>(91,227)</u> | <u>(10,402)</u> | <u>174,600</u> | <u>-</u> | <u>448,646</u> |
| Fund Balance, beginning of year | 99,892 | 94,851 | 10,402 | 113,960 | - | 682,915 |
| Fund Balance, end of year | <u>\$ 240,375</u> | <u>\$ 3,624</u> | <u>\$ -</u> | <u>\$ 288,560</u> | <u>\$ -</u> | <u>\$ 1,131,561</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, 2008

| | CAPITAL BUILDING RESERVE | | | |
|---|---------------------------------|-------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Investment income | - | - | 4,112 | 4,112 |
| Miscellaneous | 48,000 | 48,000 | 57,302 | 9,302 |
| Total Revenues | <u>48,000</u> | <u>48,000</u> | <u>61,414</u> | <u>13,414</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | 32,404 | (32,404) |
| 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 | 154,633 | 154,633 | 93,883 | 60,750 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>154,633</u> | <u>154,633</u> | <u>126,287</u> | <u>28,346</u> |
| Excess of revenues over (under) expenditures | <u>(106,633)</u> | <u>(106,633)</u> | <u>(64,873)</u> | <u>41,760</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 15,759 | 290,226 | 278,371 | (11,855) |
| Transfers out | - | (18,420) | (18,420) | - |
| Total other financing sources (uses) | <u>15,759</u> | <u>271,806</u> | <u>259,951</u> | <u>(11,855)</u> |
| Net Change in Fund Balance | <u>\$ (90,874)</u> | <u>\$ 165,173</u> | <u>195,078</u> | <u>\$ 29,905</u> |
| Fund Balance, beginning of year | | | 90,874 | |
| Fund Balance, end of year | | | <u>\$ 285,952</u> | |

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2008

| | PUBLIC WORKS CAPITAL IMPROVEMENT | | | VARIANCE POSITIVE (NEGATIVE) |
|---|---|--------------------|---------------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL AMOUNTS</u> | |
| REVENUES | | | | |
| Intergovernmental | \$ - | \$ 248,898 | \$ 248,898 | \$ - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>248,898</u> | <u>248,898</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 | - | 287,478 | 287,478 | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>287,478</u> | <u>287,478</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>(38,580)</u> | <u>(38,580)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 18,420 | 18,420 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>18,420</u> | <u>18,420</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (20,160)</u> | <u>(20,160)</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 20,160 | |
| 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, 2008

| | FAIRGROUNDS CAPITAL IMPROVEMENT | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
|---|--|------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 233 | 233 |
| Miscellaneous | - | - | - | - |
| Total Revenues | - | - | 233 | 233 |
| 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 | 59,818 | 59,818 | - | 59,818 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | 59,818 | 59,818 | - | 59,818 |
| Excess of revenues over (under) expenditures | (59,818) | (59,818) | 233 | 60,051 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 73,060 | 73,060 | 49,016 | (24,044) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 73,060 | 73,060 | 49,016 | (24,044) |
| Net Change in Fund Balance | \$ 13,242 | \$ 13,242 | 49,249 | \$ 36,007 |
| Fund Balance, beginning of year | | | (13,242) | |
| Fund Balance, end of year | | | \$ 36,007 | |

(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, 2008

| | MOSQUITO CAPITAL RESERVE | | | |
|---|--------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 2,359 | 2,359 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>2,359</u> | <u>2,359</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| 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 | 56,168 | 56,168 | - | 56,168 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>56,168</u> | <u>56,168</u> | <u>-</u> | <u>56,168</u> |
| Excess of revenues over (under) expenditures | <u>(56,168)</u> | <u>(56,168)</u> | <u>2,359</u> | <u>58,527</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 500 | 500 | - | (500) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>500</u> | <u>500</u> | <u>-</u> | <u>(500)</u> |
| Net Change in Fund Balance | <u>\$ (55,668)</u> | <u>\$ (55,668)</u> | <u>2,359</u> | <u>\$ 58,027</u> |
| Fund Balance, beginning of year | | | 55,668 | |
| Fund Balance, end of year | | | <u>\$ 58,027</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, 2008

| | JUNK VEHICLE CAPITAL RESERVE | | | |
|---|-------------------------------------|---------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 8,666 | 8,666 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>8,666</u> | <u>8,666</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 | 250,350 | 250,350 | - | 250,350 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>250,350</u> | <u>250,350</u> | <u>-</u> | <u>250,350</u> |
| Excess of revenues over (under) expenditures | <u>(250,350)</u> | <u>(250,350)</u> | <u>8,666</u> | <u>259,016</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 40,000 | 40,000 | - | (40,000) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>40,000</u> | <u>40,000</u> | <u>-</u> | <u>(40,000)</u> |
| Net Change in Fund Balance | <u>\$ (210,350)</u> | <u>\$ (210,350)</u> | <u>8,666</u> | <u>\$ 219,016</u> |
| Fund Balance, beginning of year | | | 210,350 | |
| Fund Balance, end of year | | | <u>\$ 219,016</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, 2008

| | HEALTH DEPARTMENT CAPITAL RESERVE | | | VARIANCE POSITIVE (NEGATIVE) |
|---|--|------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | | |
| | ORIGINAL | FINAL | ACTUAL AMOUNTS | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 4,590 | 4,590 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>4,590</u> | <u>4,590</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 | 99,892 | 99,892 | - | 99,892 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>99,892</u> | <u>99,892</u> | <u>-</u> | <u>99,892</u> |
| Excess of revenues over (under) expenditures | <u>(99,892)</u> | <u>(99,892)</u> | <u>4,590</u> | <u>104,482</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 135,893 | 135,893 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>135,893</u> | <u>135,893</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (99,892)</u> | <u>\$ 36,001</u> | <u>140,483</u> | <u>\$ 104,482</u> |
| Fund Balance, beginning of year | | | 99,892 | |
| Fund Balance, end of year | | | <u>\$ 240,375</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, 2008

| | CLINIC CAPITAL RESERVE | | | VARIANCE POSITIVE (NEGATIVE) |
|---|------------------------|--------------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 3,624 | 3,624 |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>3,624</u> | <u>3,624</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>3,624</u> | <u>3,624</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (94,851) | (94,851) | (94,851) | - |
| Total other financing sources (uses) | <u>(94,851)</u> | <u>(94,851)</u> | <u>(94,851)</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ (94,851)</u> | <u>\$ (94,851)</u> | <u>(91,227)</u> | <u>\$ 3,624</u> |
| Fund Balance, beginning of year | | | 94,851 | |
| Fund Balance, end of year | | | <u>\$ 3,624</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, 2008

| | CTEP | | | |
|---|-------------------------|----------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | 239,598 | 239,598 | 236,471 | (3,127) |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>239,598</u> | <u>239,598</u> | <u>236,471</u> | <u>(3,127)</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 | 250,000 | 256,108 | - | 256,108 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>250,000</u> | <u>256,108</u> | <u>-</u> | <u>256,108</u> |
| Excess of revenues over (under) expenditures | <u>(10,402)</u> | <u>(16,510)</u> | <u>236,471</u> | <u>252,981</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 6,108 | 6,108 | - |
| Transfers out | - | - | (252,981) | (252,981) |
| Total other financing sources (uses) | <u>-</u> | <u>6,108</u> | <u>(246,873)</u> | <u>(252,981)</u> |
| Net Change in Fund Balance | <u>\$ (10,402.0)</u> | <u>\$ (10,402.0)</u> | <u>(10,402)</u> | <u>\$ -</u> |
| Fund Balance, beginning of year | | | 10,402 | |
| 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, 2008

| | ADC CAPITAL IMPROVEMENT | | | |
|---|--------------------------------|------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Safety: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Works: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Public Health: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Social and Economic Services: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Culture and Recreation: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Housing and Community Development: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Conservation of Natural Resources: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Capital Expenditures | 276,200 | 276,200 | 184,770 | 91,430 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>276,200</u> | <u>276,200</u> | <u>184,770</u> | <u>91,430</u> |
| Excess of revenues over (under) expenditures | <u>(276,200)</u> | <u>(276,200)</u> | <u>(184,770)</u> | <u>91,430</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 162,240 | 349,371 | 359,370 | 9,999 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>162,240</u> | <u>349,371</u> | <u>359,370</u> | <u>9,999</u> |
| Net Change in Fund Balance | <u>\$ (113,960)</u> | <u>\$ 73,171</u> | <u>174,600</u> | <u>\$ 101,429</u> |
| Fund Balance, beginning of year | | | 113,960 | |
| Fund Balance, end of year | | | <u>\$ 288,560</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, 2008

| | EDEN BRIDGE | | | |
|---|------------------|-------------|-------------------|------------------------------------|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | - | - | (4,617) | (4,617) |
| Investment income | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>(4,617)</u> | <u>(4,617)</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>(4,617)</u> | <u>(4,617)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 4,617 | 4,617 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>4,617</u> | <u>4,617</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> | <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, 2008

| | TOTAL CAPITAL PROJECT FUNDS | | | |
|---|------------------------------------|---------------------|---------------------------|---|
| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE POSITIVE (NEGATIVE) |
| | ORIGINAL | FINAL | | |
| REVENUES | | | | |
| Intergovernmental | \$ 239,598 | \$ 488,496 | \$ 480,752 | \$ (7,744) |
| Investment income | - | - | 23,584 | 23,584 |
| Miscellaneous | 48,000 | 48,000 | 57,302 | 9,302 |
| Total Revenues | <u>287,598</u> | <u>536,496</u> | <u>561,638</u> | <u>25,142</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal services | - | - | - | - |
| Supplies/services/materials, etc. | - | - | 32,404 | (32,404) |
| 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 | 1,147,061 | 1,440,647 | 566,131 | 874,516 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | <u>1,147,061</u> | <u>1,440,647</u> | <u>598,535</u> | <u>842,112</u> |
| Excess of revenues over (under) expenditures | <u>(859,463)</u> | <u>(904,151)</u> | <u>(36,897)</u> | <u>867,254</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 291,559 | 913,578 | 851,795 | (61,783) |
| Transfers out | (94,851) | (113,271) | (366,252) | (252,981) |
| Total other financing sources (uses) | <u>196,708</u> | <u>800,307</u> | <u>485,543</u> | <u>(314,764)</u> |
| Net Change in Fund Balance | <u>\$ (662,755)</u> | <u>\$ (103,844)</u> | <u>448,646</u> | <u>\$ 552,490</u> |
| Fund Balance, beginning of year | | | 682,915 | |
| Fund Balance, end of year | | | <u>\$ 1,131,561</u> | |

(continued)

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, 2008

| | Intra- Governmental Gasoline | County Printer | Vehicle & Communications | Self Insurance | Totals |
|---|------------------------------------|--------------------|-----------------------------|---------------------|---------------------|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and cash equivalents | \$ 6,100 | \$ - | \$ (3,905) | \$ 4,039,202 | \$ 4,041,397 |
| Other receivables | - | - | - | 76,332 | 76,332 |
| Total current assets | <u>6,100</u> | <u>-</u> | <u>(3,905)</u> | <u>4,115,534</u> | <u>4,117,729</u> |
| Noncurrent assets: | | | | | |
| Restricted assets: | | | | | |
| Restricted cash and cash equivalents | <u>44,495</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>44,495</u> |
| Capital Assets: | | | | | |
| Machinery & Equipment | 28,985 | 70,686 | 62,881 | - | 162,552 |
| Less accumulated depreciation | <u>(27,110)</u> | <u>(56,876)</u> | <u>(47,115)</u> | <u>-</u> | <u>(131,101)</u> |
| Total capital assets (net accumulated deprec | <u>1,875</u> | <u>13,810</u> | <u>15,766</u> | <u>-</u> | <u>31,451</u> |
| Total noncurrent assets | <u>46,370</u> | <u>13,810</u> | <u>15,766</u> | <u>-</u> | <u>75,946</u> |
| Total assets | <u>52,470</u> | <u>13,810</u> | <u>11,861</u> | <u>4,115,534</u> | <u>4,193,675</u> |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Short-term payables | 20,529 | 3,066 | 3,320 | 338,299 | 365,214 |
| Due to other funds | - | 20,351 | 36,738 | - | 57,089 |
| Total current liabilities | <u>20,529</u> | <u>23,417</u> | <u>40,058</u> | <u>338,299</u> | <u>422,303</u> |
| Long-term liabilities: | | | | | |
| Compensated absences payable | - | 11,496 | 5,163 | - | 16,659 |
| Total noncurrent liabilities | <u>-</u> | <u>11,496</u> | <u>5,163</u> | <u>-</u> | <u>16,659</u> |
| Total Liabilities | <u>20,529</u> | <u>34,913</u> | <u>45,221</u> | <u>338,299</u> | <u>438,962</u> |
| NET ASSETS | | | | | |
| Invested in capital assets, net of related debt | 1,875 | 13,810 | 15,766 | - | 31,451 |
| Equipment replacement reserves | 44,495 | - | - | - | 44,495 |
| Unreserved | <u>(14,429)</u> | <u>(34,913)</u> | <u>(49,126)</u> | <u>3,777,235</u> | <u>3,678,767</u> |
| Total net assets | <u>\$ 31,941</u> | <u>\$ (21,103)</u> | <u>\$ (33,360)</u> | <u>\$ 3,777,235</u> | <u>\$ 3,754,713</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, 2008

| | Intra- Governmental Gasoline | County Printer | Vehicle & Communi- cations | Self Insurance | Totals |
|--|------------------------------------|--------------------|----------------------------------|---------------------|---------------------|
| OPERATING REVENUES | | | | | |
| Charges for services | \$ - | \$ - | \$ 43,521 | \$ - | \$ 43,521 |
| Internal services | 570,032 | 48,217 | 7,000 | 3,344,860 | 3,970,109 |
| Total operating revenues | <u>570,032</u> | <u>48,217</u> | <u>50,521</u> | <u>3,344,860</u> | <u>4,013,630</u> |
| OPERATING EXPENSES | | | | | |
| Personal services | - | 49,546 | 34,440 | - | 83,986 |
| Supplies and materials | 569,761 | 3,569 | 21,629 | - | 594,959 |
| Purchased services | 437 | 753 | 2,772 | 5,018 | 8,980 |
| Fixed charges | - | 353 | 1,945 | 3,105,148 | 3,107,446 |
| Depreciation | 5,625 | 4,250 | 5,430 | - | 15,305 |
| Total operating expenses | <u>575,823</u> | <u>58,471</u> | <u>66,216</u> | <u>3,110,166</u> | <u>3,810,676</u> |
| Operating income (loss) | (5,791) | (10,254) | (15,695) | 234,694 | 202,954 |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Interest revenue | - | - | - | 150,159 | 150,159 |
| Income (loss) before operating transfers | (5,791) | (10,254) | (15,695) | 384,853 | 353,113 |
| Transfers out | - | - | (3,905) | - | (3,905) |
| Operating transfers in | - | 4,039 | 6,359 | - | 10,398 |
| Increase (decrease) in net assets | (5,791) | (6,215) | (13,241) | 384,853 | 359,606 |
| Net Assets, beginning of year | <u>37,732</u> | <u>(14,888)</u> | <u>(20,119)</u> | <u>3,392,382</u> | <u>3,395,107</u> |
| Net Assets, end of year | <u>\$ 31,941</u> | <u>\$ (21,103)</u> | <u>\$ (33,360)</u> | <u>\$ 3,777,235</u> | <u>\$ 3,754,713</u> |

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2008

| | Intra- Governmental Gasoline | County Printer | Vehicle & Commun- cations | Self Insurance | Total |
|---|------------------------------------|-------------------|---------------------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Receipts from interfund services provided | \$ 570,032 | \$ 55,580 | \$ 77,362 | \$ 2,773,095 | \$ 3,476,069 |
| Payments to suppliers | (589,964) | (4,999) | (29,412) | (2,031,938) | (2,656,313) |
| Payments to employees | - | (54,620) | (52,040) | - | (106,660) |
| Net cash provided (used) by operating activities | <u>(19,932)</u> | <u>(4,039)</u> | <u>(4,090)</u> | <u>741,157</u> | <u>713,096</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Transfer to other funds | - | - | (3,905) | - | (3,905) |
| Transfer from other funds | - | 4,039 | 6,359 | - | 10,398 |
| Net cash provided (used) by noncapital financing activities | <u>-</u> | <u>4,039</u> | <u>2,454</u> | <u>-</u> | <u>6,493</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Acquisition and construction of capital assets | - | - | (2,319) | - | (2,319) |
| Interest paid on capital debt | - | - | - | - | - |
| Net cash provided (used) by capital and related financing activities | <u>-</u> | <u>-</u> | <u>(2,319)</u> | <u>-</u> | <u>(2,319)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Interest and dividends received | - | - | - | 150,159 | 150,159 |
| Net cash provided (used) by investing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>150,159</u> | <u>150,159</u> |
| Net increase (decrease) in cash and cash equivalents | (19,932) | - | (3,955) | 891,316 | 867,429 |
| Cash and cash equivalents, July 1, 2007 | <u>70,527</u> | <u>-</u> | <u>50</u> | <u>3,147,886</u> | <u>3,218,463</u> |
| Cash and cash equivalents, June 30, 2008 | <u>\$ 50,595</u> | <u>\$ -</u> | <u>\$ (3,905)</u> | <u>\$ 4,039,202</u> | <u>\$ 4,085,892</u> |
| Reconciliation of operating income to net cash provided (used) by operating activities | | | | | |
| Operating income | \$ (5,791) | \$ (10,254) | \$ (15,695) | \$ 234,694 | \$ 202,954 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities | | | | | |
| Depreciation expense | 5,625 | 4,250 | 5,430 | - | 15,305 |
| (Increase) decrease in receivables | - | - | - | 495,433 | 495,433 |
| Increase (decrease) in Short term payables | (19,766) | (324) | (3,066) | 11,030 | (12,126) |
| Increase (decrease) in Due to other funds | - | 7,363 | 26,841 | - | 34,204 |
| Increase (decrease) Compensated absences payable | - | (5,074) | (17,600) | - | (22,674) |
| Total adjustments | <u>(14,141)</u> | <u>6,215</u> | <u>11,605</u> | <u>506,463</u> | <u>510,142</u> |
| Net cash provided (used) by operating activities | <u>\$ (19,932)</u> | <u>\$ (4,039)</u> | <u>\$ (4,090)</u> | <u>\$ 741,157</u> | <u>\$ 713,096</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.

County Attorney 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 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.

Construction Lien Bond - To account for interest held until released by District Court.

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.

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

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

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

TRUST AND AGENCY FUNDS

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.

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.

Gore Hill Water - 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.

Upper/Lower River Road – To account for funding for the Upper/Lower River Road Water & Sewer District.

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.

TRUST AND AGENCY FUNDS

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

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

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

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 Academy - To account for money collected for the Law Enforcement Academy.

Family Intervention - To account for money collected for Marriage licenses.

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

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

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 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.

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.

Montana Land Information - To account for money collected for Montana Lands.

Escheated Estates - To account for money collected from Escheated estates.

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

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

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

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

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

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

TRUST AND AGENCY FUNDS

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

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

School District #95 - 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.

Swim Pool – Funds collected to pay bond for swimming pool improvements.

Soccer Mill Levy – Funds collected to be invested in Soccer Park.

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 interest made on investment accounts.

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, 2008

| | Sheriff Prisoner Fund | Inmate Welfare | Human Resources | Justice Court New Trust | Justice Court Old Trust | Clerk of Court Restitution | County Attorney Restitution | Emergency Aid | Clerk & Recorder Trust | Totals |
|------------------------------------|-----------------------------|-------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|-----------------------------------|------------------|------------------------------|-------------------|
| Assets: | | | | | | | | | | |
| Cash and cash equivalents | \$ 30,452 | \$ 1,920 | \$ 3,550 | \$ 29,733 | \$ 1,359 | \$ 34,956 | \$ 5,947 | \$ 100 | \$ 245,956 | \$ 353,973 |
| Total assets | <u>\$ 30,452</u> | <u>\$ 1,920</u> | <u>\$ 3,550</u> | <u>\$ 29,733</u> | <u>\$ 1,359</u> | <u>\$ 34,956</u> | <u>\$ 5,947</u> | <u>\$ 100</u> | <u>\$ 245,956</u> | <u>\$ 353,973</u> |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | |
| Total Liabilities | - | - | - | - | - | - | - | - | - | - |
| Net Assets | | | | | | | | | | |
| Held in Trust | <u>30,452</u> | <u>1,920</u> | <u>3,550</u> | <u>29,733</u> | <u>1,359</u> | <u>34,956</u> | <u>5,947</u> | <u>100</u> | <u>245,956</u> | <u>353,973</u> |
| Total Net Assets | <u>30,452</u> | <u>1,920</u> | <u>3,550</u> | <u>29,733</u> | <u>1,359</u> | <u>34,956</u> | <u>5,947</u> | <u>100</u> | <u>245,956</u> | <u>353,973</u> |
| Total liabilities and net assets | <u>\$ 30,452</u> | <u>\$ 1,920</u> | <u>\$ 3,550</u> | <u>\$ 29,733</u> | <u>\$ 1,359</u> | <u>\$ 34,956</u> | <u>\$ 5,947</u> | <u>\$ 100</u> | <u>\$ 245,956</u> | <u>\$ 353,973</u> |

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2008

| | Sheriff Prisoner Fund | Inmate Welfare | Human Resources | Justice Court New Trust | Justice Court Old Trust | Clerk of Court Restitution | County Attorney Restitution | Emergency Aid | Clerk & Recorder Trust | Total |
|---------------------------------|--------------------------|-------------------|--------------------|----------------------------|----------------------------|----------------------------------|-----------------------------------|------------------|------------------------------|-------------------|
| ADDITIONS | | | | | | | | | | |
| Fines and forfeitures | \$ - | \$ - | \$ - | \$ 872,838 | \$ - | \$ 47,919 | \$ 13,545 | \$ - | \$ - | \$ 934,302 |
| Miscellaneous | 595,956 | 4,630 | 116,029 | - | - | - | - | - | 145,856 | 862,471 |
| Total Revenues | <u>595,956</u> | <u>4,630</u> | <u>116,029</u> | <u>872,838</u> | <u>-</u> | <u>47,919</u> | <u>13,545</u> | <u>-</u> | <u>145,856</u> | <u>1,796,773</u> |
| DEDUCTIONS | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government | - | - | 116,984 | 858,588 | - | 50,817 | 7,598 | - | 46,839 | 1,080,826 |
| Public Safety | 581,888 | 3,768 | - | - | - | - | - | - | - | 585,656 |
| Total Expenditures | <u>581,888</u> | <u>3,768</u> | <u>116,984</u> | <u>858,588</u> | <u>-</u> | <u>50,817</u> | <u>7,598</u> | <u>-</u> | <u>46,839</u> | <u>1,666,482</u> |
| Net Change in Net Assets | 14,068 | 862 | (955) | 14,250 | - | (2,898) | 5,947 | - | 99,017 | 130,291 |
| Net Assets, beginning of year | 16,384 | 1,058 | 4,505 | 15,483 | 1,359 | 37,854 | - | 100 | 146,939 | 223,682 |
| Net Assets, end of year | <u>\$ 30,452</u> | <u>\$ 1,920</u> | <u>\$ 3,550</u> | <u>\$ 29,733</u> | <u>\$ 1,359</u> | <u>\$ 34,956</u> | <u>\$ 5,947</u> | <u>\$ 100</u> | <u>\$ 245,956</u> | <u>\$ 353,973</u> |

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2008**

| | Sheriff Evidence | Sheriff / Coroner | Extension | Extension Community Development | Warrant Clearing | Protested Taxes | Protested Taxes - Interest |
|----------------------------------|---------------------|----------------------|-----------------|---------------------------------------|---------------------|---------------------|----------------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 100,641 | \$ 25,484 | \$ 3,695 | \$ 2,674 | \$ 797,870 | \$ 1,450,257 | \$ 74,192 |
| Taxes and assessments receivable | - | - | - | - | - | - | - |
| Other receivables | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - |
| Total assets | <u>\$ 100,641</u> | <u>\$ 25,484</u> | <u>\$ 3,695</u> | <u>\$ 2,674</u> | <u>\$ 797,870</u> | <u>\$ 1,450,257</u> | <u>\$ 74,192</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 100,641 | \$ 25,484 | \$ 3,695 | \$ 2,674 | \$ 797,870 | \$ 1,450,257 | \$ 74,192 |
| Due to other governments | - | - | - | - | - | - | - |
| Total Liabilities | <u>\$ 100,641</u> | <u>\$ 25,484</u> | <u>\$ 3,695</u> | <u>\$ 2,674</u> | <u>\$ 797,870</u> | <u>\$ 1,450,257</u> | <u>\$ 74,192</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Public Administrator | Redemptions | District Court Trust | Construction Lien Bond | Partial Tax Payments | Tax Deed Land | Vaughn Sewer |
|----------------------------------|-------------------------|------------------|-------------------------|---------------------------|-------------------------|-------------------|-----------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 10,610 | \$ 65,821 | \$ 91,605 | \$ 151,014 | \$ 5,133 | \$ - | \$ - |
| Taxes and assessments receivable | - | - | - | - | - | - | 514 |
| Other receivables | - | - | - | - | - | 104,404 | - |
| Tax deed land | - | - | - | - | - | 45,585 | - |
| Total assets | <u>\$ 10,610</u> | <u>\$ 65,821</u> | <u>\$ 91,605</u> | <u>\$ 151,014</u> | <u>\$ 5,133</u> | <u>\$ 149,989</u> | <u>\$ 514</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ 10,610 | \$ 65,821 | \$ 91,605 | \$ 151,014 | \$ 5,133 | \$ 149,989 | \$ - |
| Due to other governments | - | - | - | - | - | - | 514 |
| Total Liabilities | <u>\$ 10,610</u> | <u>\$ 65,821</u> | <u>\$ 91,605</u> | <u>\$ 151,014</u> | <u>\$ 5,133</u> | <u>\$ 149,989</u> | <u>\$ 514</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Black Eagle Sewer | Black Eagle Water | Cascade Utility | Fort Shaw Irrigation | Greenfield Irrigation | West Great Falls Flood Control | West Great Falls Flood Maintenance | Vaughn Dike |
|----------------------------------|-------------------------|----------------------|--------------------|-------------------------|--------------------------|--------------------------------------|--|------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 988 | \$ - | \$ - | \$ 29,785 | \$ 2,482 | \$ 6,667 | \$ 32,177 | \$ 16,981 |
| Taxes and assessments receivable | 12,675 | 1,849 | 1,076 | 5,239 | 12,513 | - | 1,576 | 400 |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 13,663</u> | <u>\$ 1,849</u> | <u>\$ 1,076</u> | <u>\$ 35,024</u> | <u>\$ 14,995</u> | <u>\$ 6,667</u> | <u>\$ 33,753</u> | <u>\$ 17,381</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>13,663</u> | <u>1,849</u> | <u>1,076</u> | <u>35,024</u> | <u>14,995</u> | <u>6,667</u> | <u>33,753</u> | <u>17,381</u> |
| Total Liabilities | <u>\$ 13,663</u> | <u>\$ 1,849</u> | <u>\$ 1,076</u> | <u>\$ 35,024</u> | <u>\$ 14,995</u> | <u>\$ 6,667</u> | <u>\$ 33,753</u> | <u>\$ 17,381</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Vaughn Water | Tax Increment District | Belt Fire | Gore Hill Water | Homestead Acres Water | Sun Prairie Water | Sun River Cemetery | Sun River Cemetery - Caretaking |
|----------------------------------|-----------------|------------------------------|------------------|--------------------|-----------------------------|----------------------|-----------------------|---------------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ - | \$ 17,325 | \$ 154,355 | \$ - | \$ - | \$ 4,415 | \$ 4,270 | \$ 3,073 |
| Taxes and assessments receivable | 474 | 342,954 | (125,701) | (1,120) | 22,740 | - | 1,104 | - |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 474</u> | <u>\$ 360,279</u> | <u>\$ 28,654</u> | <u>\$ (1,120)</u> | <u>\$ 22,740</u> | <u>\$ 4,415</u> | <u>\$ 5,374</u> | <u>\$ 3,073</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | 474 | 360,279 | 28,654 | (1,120) | 22,740 | 4,415 | 5,374 | 3,073 |
| | <u>474</u> | <u>360,279</u> | <u>28,654</u> | <u>(1,120)</u> | <u>22,740</u> | <u>4,415</u> | <u>5,374</u> | <u>3,073</u> |
| Total Liabilities | <u>\$ 474</u> | <u>\$ 360,279</u> | <u>\$ 28,654</u> | <u>\$ (1,120)</u> | <u>\$ 22,740</u> | <u>\$ 4,415</u> | <u>\$ 5,374</u> | <u>\$ 3,073</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Black Eagle Fire District | Black Eagle Sewer Operation | Simms Sewer | Conservation District | Permissive Levy Transit District | Transit District | North Central Learning Resources |
|----------------------------------|---------------------------------|--------------------------------------|------------------|--------------------------|--|---------------------|---|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 30,519 | \$ 58 | \$ 11,558 | \$ 690 | \$ - | \$ 659,786 | \$ 39,479 |
| Taxes and assessments receivable | 23,106 | 90 | 4,896 | 4,404 | 6,027 | 95,366 | - |
| Other receivables | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - |
| Total assets | <u>\$ 53,625</u> | <u>\$ 148</u> | <u>\$ 16,454</u> | <u>\$ 5,094</u> | <u>\$ 6,027</u> | <u>\$ 755,152</u> | <u>\$ 39,479</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>53,625</u> | <u>148</u> | <u>16,454</u> | <u>5,094</u> | <u>6,027</u> | <u>755,152</u> | <u>39,479</u> |
| Total Liabilities | <u>\$ 53,625</u> | <u>\$ 148</u> | <u>\$ 16,454</u> | <u>\$ 5,094</u> | <u>\$ 6,027</u> | <u>\$ 755,152</u> | <u>\$ 39,479</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Upper/Lower River Road | Gore Hill Fire | Sand Coulee Fire | Simms Fire | Stockett Fire | Ulm Fire | Vaughn Fire | Fort Shaw Fire |
|----------------------------------|---------------------------|-------------------|---------------------|-----------------|------------------|-----------------|------------------|-------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 991 | \$ 4,039 | \$ 10,205 | \$ 3,371 | \$ 1,593 | \$ 4,043 | \$ 32,192 | \$ 4,172 |
| Taxes and assessments receivable | 343 | 2,015 | 14,493 | 1,047 | 2,946 | 3,226 | 25,059 | 328 |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 1,334</u> | <u>\$ 6,054</u> | <u>\$ 24,698</u> | <u>\$ 4,418</u> | <u>\$ 4,539</u> | <u>\$ 7,269</u> | <u>\$ 57,251</u> | <u>\$ 4,500</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>1,334</u> | <u>6,054</u> | <u>24,698</u> | <u>4,418</u> | <u>4,539</u> | <u>7,269</u> | <u>57,251</u> | <u>4,500</u> |
| Total Liabilities | <u>\$ 1,334</u> | <u>\$ 6,054</u> | <u>\$ 24,698</u> | <u>\$ 4,418</u> | <u>\$ 4,539</u> | <u>\$ 7,269</u> | <u>\$ 57,251</u> | <u>\$ 4,500</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Monarch Rural Fire | Black Eagle Rural Fire | Deerborn Fire | Cascade Fire | Single Moving / Special Moving Equipment | JP Fines & Forfeitures 50% | Justice - Drivers License | Court Information Technology |
|----------------------------------|-----------------------|------------------------------|------------------|-----------------|--|----------------------------------|---------------------------------|------------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 3,034 | \$ 20,202 | \$ 5,470 | \$ 2,303 | \$ 655 | \$ 22,364 | \$ 50 | \$ 13,605 |
| Taxes and assessments receivable | 1,721 | (6,723) | 2,190 | 1,141 | - | - | - | - |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 4,755</u> | <u>\$ 13,479</u> | <u>\$ 7,660</u> | <u>\$ 3,444</u> | <u>\$ 655</u> | <u>\$ 22,364</u> | <u>\$ 50</u> | <u>\$ 13,605</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>4,755</u> | <u>13,479</u> | <u>7,660</u> | <u>3,444</u> | <u>655</u> | <u>22,364</u> | <u>50</u> | <u>13,605</u> |
| Total Liabilities | <u>\$ 4,755</u> | <u>\$ 13,479</u> | <u>\$ 7,660</u> | <u>\$ 3,444</u> | <u>\$ 655</u> | <u>\$ 22,364</u> | <u>\$ 50</u> | <u>\$ 13,605</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Clerk of Court Fees | Fines | Law Enforcement Academy | Family Intervention | Horse Mules Per Capita | Sheep / Goat Per Capita | University Millage | University Mill - Non Levy |
|----------------------------------|------------------------|---------------|-------------------------------|------------------------|------------------------------|-------------------------------|-----------------------|----------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 32,623 | \$ 625 | \$ 7,494 | \$ 1,274 | \$ - | \$ - | \$ 5,075 | \$ 104 |
| Taxes and assessments receivable | - | - | - | - | 983 | 16 | 242,787 | - |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 32,623</u> | <u>\$ 625</u> | <u>\$ 7,494</u> | <u>\$ 1,274</u> | <u>\$ 983</u> | <u>\$ 16</u> | <u>\$ 247,862</u> | <u>\$ 104</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ 75 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>32,548</u> | <u>625</u> | <u>7,494</u> | <u>1,274</u> | <u>983</u> | <u>16</u> | <u>247,862</u> | <u>104</u> |
| Total Liabilities | <u>\$ 32,623</u> | <u>\$ 625</u> | <u>\$ 7,494</u> | <u>\$ 1,274</u> | <u>\$ 983</u> | <u>\$ 16</u> | <u>\$ 247,862</u> | <u>\$ 104</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Tax | | | | | | |
|----------------------------------|-------------------------------------|---------------------------------|-----------------------------------|--|--|---|---|
| | Increment District University | State Equalization AV Tax | State Equalization Non-Levy | Elementary Equalization - AV Tax | Elementary Equalization - Non-Levy | High School Equalization - AV Tax | High School Equalization - Non-Levy |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 468 | \$ 101,953 | \$ 754 | \$ 25,708 | \$ 592 | \$ 17,139 | \$ 405 |
| Taxes and assessments receivable | 12,492 | 1,019,253 | - | 816,762 | 22,851 | 560,149 | - |
| Other receivables | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - |
| | | | | | | | |
| Total assets | <u>\$ 12,960</u> | <u>\$ 1,121,206</u> | <u>\$ 754</u> | <u>\$ 842,470</u> | <u>\$ 23,443</u> | <u>\$ 577,288</u> | <u>\$ 405</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>12,960</u> | <u>1,121,206</u> | <u>754</u> | <u>842,470</u> | <u>23,443</u> | <u>577,288</u> | <u>405</u> |
| | | | | | | | |
| Total Liabilities | <u>\$ 12,960</u> | <u>\$ 1,121,206</u> | <u>\$ 754</u> | <u>\$ 842,470</u> | <u>\$ 23,443</u> | <u>\$ 577,288</u> | <u>\$ 405</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Votech Millage AV Tax | Votech Millage Non-Levy | Montana Land Information | Forest Fire | School District #1 | School District #3 | School District #5 | School District #29 |
|----------------------------------|-----------------------------|-------------------------------|--------------------------------|---------------|-----------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 3,824 | \$ 34 | \$ 5,561 | \$ - | \$ 689,122 | \$ 258,585 | \$ 369,571 | \$ 379,713 |
| Taxes and assessments receivable | 38,709 | - | - | 358 | 2,762,986 | 186,096 | 116,993 | 390,377 |
| Other receivables | - | - | 3,729 | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| | | | | | | | | |
| Total assets | <u>\$ 42,533</u> | <u>\$ 34</u> | <u>\$ 9,290</u> | <u>\$ 358</u> | <u>\$ 3,452,108</u> | <u>\$ 444,681</u> | <u>\$ 486,564</u> | <u>\$ 770,090</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>42,533</u> | <u>34</u> | <u>9,290</u> | <u>358</u> | <u>3,452,108</u> | <u>444,681</u> | <u>486,564</u> | <u>770,090</u> |
| | | | | | | | | |
| Total Liabilities | <u>\$ 42,533</u> | <u>\$ 34</u> | <u>\$ 9,290</u> | <u>\$ 358</u> | <u>\$ 3,452,108</u> | <u>\$ 444,681</u> | <u>\$ 486,564</u> | <u>\$ 770,090</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | <u>School</u> <u>District #55</u> | <u>School</u> <u>District #74</u> | <u>School</u> <u>District #85</u> | <u>School</u> <u>District #95</u> | <u>High School</u> <u>Transportation</u> | <u>High</u> <u>School</u> <u>Retirement</u> | <u>Elementary</u> <u>Retirement</u> |
|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|---|--|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 413,132 | \$ 169,174 | \$ 117,709 | \$ 17,151 | \$ 162,664 | \$ 313,025 | \$ 575,781 |
| Taxes and assessments receivable | 112,250 | 90,762 | 46,613 | 14,305 | 99,355 | 245,204 | 429,108 |
| Other receivables | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 525,382</u> | <u>\$ 259,936</u> | <u>\$ 164,322</u> | <u>\$ 31,456</u> | <u>\$ 262,019</u> | <u>\$ 558,229</u> | <u>\$ 1,004,889</u> |
| LIABILITIES | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>525,382</u> | <u>259,936</u> | <u>164,322</u> | <u>31,456</u> | <u>262,019</u> | <u>558,229</u> | <u>1,004,889</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>\$ 525,382</u> | <u>\$ 259,936</u> | <u>\$ 164,322</u> | <u>\$ 31,456</u> | <u>\$ 262,019</u> | <u>\$ 558,229</u> | <u>\$ 1,004,889</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2008

| | Swim Pool | Soccer Mill Levy | Permissive Levy Great Falls | City of Great Falls | Great Falls Fire Balances | Town of Belt | Permissive Medical Levy - Cascade | Town of Cascade |
|----------------------------------|------------------|---------------------|-----------------------------------|------------------------|---------------------------------|------------------|--|--------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 1,322 | \$ 946 | \$ 5,344 | \$ 204,019 | \$ 3,088 | \$ 3,015 | \$ 28 | \$ 1,723 |
| Taxes and assessments receivable | 32,178 | 35,325 | 88,780 | 1,180,496 | 14,186 | 14,559 | 1,100 | 28,965 |
| Other receivables | - | - | - | - | - | - | - | - |
| Tax deed land | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 33,500</u> | <u>\$ 36,271</u> | <u>\$ 94,124</u> | <u>\$ 1,384,515</u> | <u>\$ 17,274</u> | <u>\$ 17,574</u> | <u>\$ 1,128</u> | <u>\$ 30,688</u> |
| LIABILITIES | | | | | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | <u>33,500</u> | <u>36,271</u> | <u>94,124</u> | <u>1,384,515</u> | <u>17,274</u> | <u>17,574</u> | <u>1,128</u> | <u>30,688</u> |
| Total Liabilities | <u>\$ 33,500</u> | <u>\$ 36,271</u> | <u>\$ 94,124</u> | <u>\$ 1,384,515</u> | <u>\$ 17,274</u> | <u>\$ 17,574</u> | <u>\$ 1,128</u> | <u>\$ 30,688</u> |

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
AGENCY FUNDS
June 30, 2008

| | Town of Neihart | Refunds | Entitlement Levy Clearing | Totals |
|----------------------------------|---------------------|---------------------|---------------------------------|--------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 204 | \$ 1,664 | \$ - | \$ 7,812,506 |
| Taxes and assessments receivable | 3,703 | - | 182,927 | 9,248,596 |
| Other receivables | - | 944 | - | 109,077 |
| Tax deed land | <u>-</u> | <u>-</u> | <u>-</u> | <u>45,585</u> |
| Total assets | <u>\$ 3,907</u> | <u>\$ 2,608</u> | <u>\$ 182,927</u> | <u>\$ 17,215,764</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 2,608 | \$ 150,676 | \$ 3,082,344 |
| Due to other governments | <u>3,907</u> | <u>-</u> | <u>32,251</u> | <u>14,133,420</u> |
| Total Liabilities | <u>\$ 3,907</u> | <u>\$ 2,608</u> | <u>\$ 182,927</u> | <u>\$ 17,215,764</u> |

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--|-------------------------|---------------|---------------|--------------------------|
| SHERIFF EVIDENCE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 37,303 | \$ 63,338 | \$ - | \$ 100,641 |
| LIABILITIES | | | | |
| Short-term payables | \$ 37,303 | \$ 63,338 | \$ - | \$ 100,641 |
| SHERIFF CORONER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,239 | \$ 22,245 | \$ - | \$ 25,484 |
| LIABILITIES | | | | |
| Short-term payables | \$ 3,239 | \$ 22,245 | \$ - | \$ 25,484 |
| EXTENSION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,285 | \$ 2,410 | \$ - | \$ 3,695 |
| LIABILITIES | | | | |
| Short-term payables | \$ 1,285 | \$ 2,410 | \$ - | \$ 3,695 |
| EXTENSION COMMUNITY DEVELOPMENT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,569 | \$ 105 | \$ - | \$ 2,674 |
| LIABILITIES | | | | |
| Short-term payables | \$ 2,569 | \$ 105 | \$ - | \$ 2,674 |
| WARRANT CLEARING | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 828,480 | \$ 11,009,829 | \$ 11,040,439 | \$ 797,870 |
| LIABILITIES | | | | |
| Short-term payables | \$ 828,480 | \$ 11,009,829 | \$ 11,040,439 | \$ 797,870 |
| PROTESTED TAXES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,303,621 | \$ 17,082,273 | \$ 16,935,637 | \$ 1,450,257 |
| LIABILITIES | | | | |
| Short-term payables | \$ 1,303,621 | \$ 17,351,573 | \$ 17,204,937 | \$ 1,450,257 |
| PROTESTED TAXES - INTEREST | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 98,740 | \$ 1,655,480 | \$ 1,680,028 | \$ 74,192 |
| LIABILITIES | | | | |
| Short-term payables | \$ 98,740 | \$ 1,655,480 | \$ 1,680,028 | \$ 74,192 |
| PUBLIC ADMINISTRATOR | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 10,290 | \$ 16,837 | \$ 16,517 | \$ 10,610 |
| LIABILITIES | | | | |
| Short-term payables | \$ 10,290 | \$ 16,837 | \$ 16,517 | \$ 10,610 |
| REDEMPTIONS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 21,001 | \$ 476,569 | \$ 431,749 | \$ 65,821 |
| LIABILITIES | | | | |
| Short-term payables | \$ 21,001 | \$ 897,527 | \$ 852,707 | \$ 65,821 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|----------------------------------|-------------------------|------------|------------|--------------------------|
| DISTRICT COURT TRUST | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 127,472 | \$ 294,150 | \$ 330,017 | \$ 91,605 |
| LIABILITIES | | | | |
| Short-term payables | \$ 127,472 | \$ 294,150 | \$ 330,017 | \$ 91,605 |
| CLERK OF COURT FEES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 422,587 | \$ 422,587 | \$ - |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 422,587 | \$ 422,587 | \$ - |
| CONSTRUCTION LIEN BOND | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 234 | \$ 493,931 | \$ 343,151 | \$ 151,014 |
| LIABILITIES | | | | |
| Short-term payables | \$ 234 | \$ 493,931 | \$ 343,151 | \$ 151,014 |
| PARTIAL TAX PAYMENTS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,690 | \$ 5,174 | \$ 3,731 | \$ 5,133 |
| LIABILITIES | | | | |
| Short-term payables | \$ 3,690 | \$ 5,174 | \$ 3,731 | \$ 5,133 |
| TAX DEED LAND | | | | |
| ASSETS | | | | |
| Other receivables | \$ 140,537 | \$ 84,346 | \$ 120,479 | \$ 104,404 |
| Tax deed land | 34,112 | 57,057 | 45,584 | 45,585 |
| Total assets | \$ 174,649 | \$ 141,403 | \$ 166,063 | \$ 149,989 |
| LIABILITIES | | | | |
| Short-term payables | \$ 174,649 | \$ 125,327 | \$ 149,987 | \$ 149,989 |
| VAUGHN SEWER | | | | |
| ASSETS | | | | |
| Taxes and assessments receivable | \$ 514 | \$ - | \$ - | \$ 514 |
| LIABILITIES | | | | |
| Due to other governments | \$ 514 | \$ - | \$ - | \$ 514 |
| BLACK EAGLE SEWER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,946 | \$ 102,540 | \$ 103,498 | \$ 988 |
| Taxes and assessments receivable | 14,556 | 99,882 | 101,763 | 12,675 |
| Total assets | \$ 16,502 | \$ 202,422 | \$ 205,261 | \$ 13,663 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | 16,502 | 101,115 | 103,954 | 13,663 |
| Total liabilities | \$ 16,502 | \$ 101,115 | \$ 103,954 | \$ 13,663 |
| BLACK EAGLE WATER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - |
| Taxes and assessments receivable | (433) | 2,282 | - | 1,849 |
| Total assets | \$ (433) | \$ 2,282 | \$ - | \$ 1,849 |
| LIABILITIES | | | | |
| Due to other governments | \$ (433) | \$ 2,282 | \$ - | \$ 1,849 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|---|-------------------------|------------|------------|--------------------------|
| CASCADE UTILITIES | | | | |
| ASSETS | | | | |
| Taxes and assessments receivable | \$ - | \$ 1,076 | \$ - | \$ 1,076 |
| LIABILITIES | | | | |
| Due to other governments | \$ - | \$ 1,076 | \$ - | \$ 1,076 |
| FORT SHAW IRRIGATION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 506 | \$ 171,960 | \$ 142,681 | \$ 29,785 |
| Taxes and assessments receivable | 7,516 | 162,180 | 164,457 | 5,239 |
| Total assets | \$ 8,022 | \$ 334,140 | \$ 307,138 | \$ 35,024 |
| LIABILITIES | | | | |
| Due to other governments | \$ 8,022 | \$ 169,683 | \$ 142,681 | \$ 35,024 |
| GREENFIELD IRRIGATION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 7,867 | \$ 247,863 | \$ 253,248 | \$ 2,482 |
| Taxes and assessments receivable | 14,885 | 243,968 | 246,340 | 12,513 |
| Total assets | \$ 22,752 | \$ 491,831 | \$ 499,588 | \$ 14,995 |
| LIABILITIES | | | | |
| Due to other governments | \$ 22,752 | \$ 245,509 | \$ 253,266 | \$ 14,995 |
| WEST GREAT FALLS FLOOD CONTROL | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,826 | \$ 19,991 | \$ 15,150 | \$ 6,667 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,826 | \$ 19,991 | \$ 15,150 | \$ 6,667 |
| WEST GREAT FALLS FLOOD CONTROL MAINTENANCE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 24,728 | \$ 322,678 | \$ 315,229 | \$ 32,177 |
| Taxes and assessments receivable | 2,574 | 54,995 | 55,993 | 1,576 |
| Total assets | \$ 27,302 | \$ 377,673 | \$ 371,222 | \$ 33,753 |
| LIABILITIES | | | | |
| Due to other governments | \$ 27,302 | \$ 321,679 | \$ 315,228 | \$ 33,753 |
| VAUGHN DIKE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 14,828 | \$ 2,556 | \$ 403 | \$ 16,981 |
| Taxes and assessments receivable | 395 | 2,530 | 2,525 | 400 |
| Total assets | \$ 15,223 | \$ 5,086 | \$ 2,928 | \$ 17,381 |
| LIABILITIES | | | | |
| Due to other governments | \$ 15,223 | \$ 2,561 | \$ 403 | \$ 17,381 |
| VAUGHN WATER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - |
| Taxes and assessments receivable | 474 | - | - | 474 |
| Total assets | \$ 474 | \$ - | \$ - | \$ 474 |
| LIABILITIES | | | | |
| Due to other governments | \$ 474 | \$ - | \$ - | \$ 474 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--------------------------------------|-------------------------|--------------|--------------|--------------------------|
| TAX INCREMENT DISTRICT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 21,887 | \$ 2,634,877 | \$ 2,639,439 | \$ 17,325 |
| Taxes and assessments receivable | 289,800 | 2,804,682 | 2,751,528 | 342,954 |
| Total assets | \$ 311,687 | \$ 5,439,559 | \$ 5,390,967 | \$ 360,279 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 248 | \$ 248 | \$ - |
| Due to other governments | 311,687 | 2,700,609 | 2,652,017 | 360,279 |
| Total liabilities | \$ 311,687 | \$ 2,700,857 | \$ 2,652,265 | \$ 360,279 |
| BELT FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 12,337 | \$ 254,037 | \$ 112,019 | \$ 154,355 |
| Taxes and assessments receivable | 1,780 | 124,741 | 252,222 | (125,701) |
| Total assets | \$ 14,117 | \$ 378,778 | \$ 364,241 | \$ 28,654 |
| LIABILITIES | | | | |
| Due to other governments | \$ 14,117 | \$ 67,642 | \$ 53,105 | \$ 28,654 |
| GORE HILL WATER | | | | |
| ASSETS | | | | |
| Taxes and assessments receivable | \$ - | \$ - | \$ 1,120 | \$ (1,120) |
| LIABILITIES | | | | |
| Due to other governments | \$ - | \$ - | \$ 1,120 | \$ (1,120) |
| HOMESTEAD ACRES WATER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 5,146 | \$ 5,146 | \$ - |
| Taxes and assessments receivable | 23,520 | - | 780 | 22,740 |
| Total assets | \$ 23,520 | \$ 5,146 | \$ 5,926 | \$ 22,740 |
| LIABILITIES | | | | |
| Due to other governments | \$ 23,520 | \$ 4,366 | \$ 5,146 | \$ 22,740 |
| SUN PRAIRIE WATER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,415 | \$ - | \$ - | \$ 4,415 |
| LIABILITIES | | | | |
| Due to other governments | \$ 4,415 | \$ - | \$ - | \$ 4,415 |
| SUN RIVER CEMETERY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 6,654 | \$ 10,309 | \$ 12,693 | \$ 4,270 |
| Taxes and assessments receivable | 941 | 8,218 | 8,055 | 1,104 |
| Total assets | \$ 7,595 | \$ 18,527 | \$ 20,748 | \$ 5,374 |
| LIABILITIES | | | | |
| Due to other governments | \$ 7,595 | \$ 10,475 | \$ 12,696 | \$ 5,374 |
| SUN RIVER CEMETERY CARETAKING | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,073 | \$ - | \$ - | \$ 3,073 |
| LIABILITIES | | | | |
| Due to other governments | \$ 3,073 | \$ - | \$ - | \$ 3,073 |
| BLACK EAGLE FIRE DISTRICT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 6,389 | \$ 98,423 | \$ 74,293 | \$ 30,519 |
| Taxes and assessments receivable | 17,689 | 36,930 | 31,513 | 23,106 |
| Total assets | \$ 24,078 | \$ 135,353 | \$ 105,806 | \$ 53,625 |
| LIABILITIES | | | | |
| Due to other governments | \$ 24,078 | \$ 103,584 | \$ 74,037 | \$ 53,625 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|---|-------------------------|---------------------|---------------------|--------------------------|
| BLACK EAGLE SEWER OPERATION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 37 | \$ 4,357 | \$ 4,336 | \$ 58 |
| Taxes and assessments receivable | 260 | 4,250 | 4,420 | 90 |
| Total assets | <u>\$ 297</u> | <u>\$ 8,607</u> | <u>\$ 8,756</u> | <u>\$ 148</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 297</u> | <u>\$ 4,187</u> | <u>\$ 4,336</u> | <u>\$ 148</u> |
| SIMMS SEWER | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 12,485 | \$ 25,844 | \$ 26,771 | \$ 11,558 |
| Taxes and assessments receivable | 6,336 | 23,904 | 25,344 | 4,896 |
| Total assets | <u>\$ 18,821</u> | <u>\$ 49,748</u> | <u>\$ 52,115</u> | <u>\$ 16,454</u> |
| LIABILITIES | | | | |
| Short term payables | \$ 144 | \$ - | \$ 144 | \$ - |
| Due to other governments | \$ 18,677 | \$ 24,404 | \$ 26,627 | \$ 16,454 |
| Total liabilities | <u>\$ 18,821</u> | <u>\$ 24,404</u> | <u>\$ 26,771</u> | <u>\$ 16,454</u> |
| CONSERVATION DISTRICT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,030 | \$ 118,731 | \$ 119,071 | \$ 690 |
| Taxes and assessments receivable | 4,809 | 235,788 | 236,193 | 4,404 |
| Total assets | <u>\$ 5,839</u> | <u>\$ 354,519</u> | <u>\$ 355,264</u> | <u>\$ 5,094</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 70 | \$ 70 | \$ - |
| Due to other governments | 5,839 | 118,389 | 119,134 | 5,094 |
| Total liabilities | <u>\$ 5,839</u> | <u>\$ 118,459</u> | <u>\$ 119,204</u> | <u>\$ 5,094</u> |
| PERMISSIVE LEVY TRANSIT DISTRICT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 83,316 | \$ 83,316 | \$ - |
| Taxes and assessments receivable | 3,582 | 86,539 | 84,094 | 6,027 |
| Total assets | <u>\$ 3,582</u> | <u>\$ 169,855</u> | <u>\$ 167,410</u> | <u>\$ 6,027</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 47 | \$ 47 | \$ - |
| Due to other governments | 3,582 | 85,770 | 83,325 | 6,027 |
| Total liabilities | <u>\$ 3,582</u> | <u>\$ 85,817</u> | <u>\$ 83,372</u> | <u>\$ 6,027</u> |
| TRANSIT DISTRICT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 120,799 | \$ 4,636,182 | \$ 4,097,195 | \$ 659,786 |
| Taxes and assessments receivable | 80,512 | 1,031,142 | 1,016,288 | 95,366 |
| Total assets | <u>\$ 201,311</u> | <u>\$ 5,667,324</u> | <u>\$ 5,113,483</u> | <u>\$ 755,152</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 610 | \$ 610 | \$ - |
| Due to other governments | 201,311 | 4,651,986 | 4,098,145 | 755,152 |
| Total liabilities | <u>\$ 201,311</u> | <u>\$ 4,652,596</u> | <u>\$ 4,098,755</u> | <u>\$ 755,152</u> |
| AIRPORT AUTHORITY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1 | \$ - | \$ 1 | \$ - |
| Taxes and assessments receivable | - | - | - | - |
| Total assets | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ -</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|---|-------------------------|-------------------|-------------------|--------------------------|
| NORTH CENTRAL LEARNING RESOURCES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,788 | \$ 713,842 | \$ 676,151 | \$ 39,479 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,788 | \$ 713,842 | \$ 676,151 | \$ 39,479 |
| UPPER/LOWER RIVER ROAD | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,119 | \$ 10,038 | \$ 11,166 | \$ 991 |
| Taxes and assessments receivable | 545 | 9,750 | 9,952 | 343 |
| Total assets | <u>\$ 2,664</u> | <u>\$ 19,788</u> | <u>\$ 21,118</u> | <u>\$ 1,334</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 2,664</u> | <u>\$ 9,836</u> | <u>\$ 11,166</u> | <u>\$ 1,334</u> |
| GORE HILL FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,861 | \$ 65,716 | \$ 66,538 | \$ 4,039 |
| Taxes and assessments receivable | 2,676 | 64,698 | 65,359 | 2,015 |
| Total assets | <u>\$ 7,537</u> | <u>\$ 130,414</u> | <u>\$ 131,897</u> | <u>\$ 6,054</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 7,537</u> | <u>\$ 65,055</u> | <u>\$ 66,538</u> | <u>\$ 6,054</u> |
| SAND COULEE FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 11,478 | \$ 66,849 | \$ 68,122 | \$ 10,205 |
| Taxes and assessments receivable | 11,764 | 69,028 | 66,299 | 14,493 |
| Total assets | <u>\$ 23,242</u> | <u>\$ 135,877</u> | <u>\$ 134,421</u> | <u>\$ 24,698</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 23,242</u> | <u>\$ 69,653</u> | <u>\$ 68,197</u> | <u>\$ 24,698</u> |
| SIMMS FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,339 | \$ 16,127 | \$ 16,095 | \$ 3,371 |
| Taxes and assessments receivable | 1,542 | 15,300 | 15,795 | 1,047 |
| Total assets | <u>\$ 4,881</u> | <u>\$ 31,427</u> | <u>\$ 31,890</u> | <u>\$ 4,418</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 4,881</u> | <u>\$ 15,632</u> | <u>\$ 16,095</u> | <u>\$ 4,418</u> |
| STOCKETT FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,948 | \$ 10,258 | \$ 12,613 | \$ 1,593 |
| Taxes and assessments receivable | 2,711 | 10,361 | 10,126 | 2,946 |
| Total assets | <u>\$ 6,659</u> | <u>\$ 20,619</u> | <u>\$ 22,739</u> | <u>\$ 4,539</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 6,659</u> | <u>\$ 10,493</u> | <u>\$ 12,613</u> | <u>\$ 4,539</u> |
| ULM FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,639 | \$ 32,205 | \$ 32,801 | \$ 4,043 |
| Taxes and assessments receivable | 2,322 | 32,900 | 31,996 | 3,226 |
| Total assets | <u>\$ 6,961</u> | <u>\$ 65,105</u> | <u>\$ 64,797</u> | <u>\$ 7,269</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 6,961</u> | <u>\$ 33,109</u> | <u>\$ 32,801</u> | <u>\$ 7,269</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|---|-------------------------|------------|------------|--------------------------|
| VAUGHN FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 32,313 | \$ 113,362 | \$ 113,483 | \$ 32,192 |
| Taxes and assessments receivable | 20,253 | 115,491 | 110,685 | 25,059 |
| Total assets | \$ 52,566 | \$ 228,853 | \$ 224,168 | \$ 57,251 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 540 | \$ 540 | \$ - |
| Due to other governments | 52,566 | 118,243 | 113,558 | 57,251 |
| Total liabilities | \$ 52,566 | \$ 118,783 | \$ 114,098 | \$ 57,251 |
| FORT SHAW FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,215 | \$ 19,175 | \$ 19,218 | \$ 4,172 |
| Taxes and assessments receivable | 1,192 | 18,091 | 18,955 | 328 |
| Total assets | \$ 5,407 | \$ 37,266 | \$ 38,173 | \$ 4,500 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | 5,407 | 18,311 | 19,218 | 4,500 |
| Total liabilities | \$ 5,407 | \$ 18,311 | \$ 19,218 | \$ 4,500 |
| MONARCH RURAL FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,265 | \$ 25,781 | \$ 26,012 | \$ 3,034 |
| Taxes and assessments receivable | 1,934 | 25,299 | 25,512 | 1,721 |
| Total assets | \$ 5,199 | \$ 51,080 | \$ 51,524 | \$ 4,755 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | 5,199 | 25,567 | 26,011 | 4,755 |
| Total liabilities | \$ 5,199 | \$ 25,567 | \$ 26,011 | \$ 4,755 |
| BLACK EAGLE RURAL FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 20,258 | \$ 36,045 | \$ 36,101 | \$ 20,202 |
| Taxes and assessments receivable | (7,557) | 37,123 | 36,289 | (6,723) |
| Total assets | \$ 12,701 | \$ 73,168 | \$ 72,390 | \$ 13,479 |
| LIABILITIES | | | | |
| Due to other governments | \$ 12,701 | \$ 37,029 | \$ 36,251 | \$ 13,479 |
| DEERBORN FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,478 | \$ 45,075 | \$ 44,083 | \$ 5,470 |
| Taxes and assessments receivable | 1,440 | 32,850 | 32,100 | 2,190 |
| Total assets | \$ 5,918 | \$ 77,925 | \$ 76,183 | \$ 7,660 |
| LIABILITIES | | | | |
| Due to other governments | \$ 5,918 | \$ 45,825 | \$ 44,083 | \$ 7,660 |
| CASCADE FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,060 | \$ 18,765 | \$ 18,522 | \$ 2,303 |
| Taxes and assessments receivable | 887 | 18,389 | 18,135 | 1,141 |
| Total assets | \$ 2,947 | \$ 37,154 | \$ 36,657 | \$ 3,444 |
| LIABILITIES | | | | |
| Due to other governments | \$ 2,947 | \$ 19,019 | \$ 18,522 | \$ 3,444 |
| SINGLE MOVING/SPEC. MOVING EQUIPMENT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 335 | \$ 320 | \$ - | \$ 655 |
| LIABILITIES | | | | |
| Due to other governments | \$ 335 | \$ 320 | \$ - | \$ 655 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--|-------------------------|-------------------|-------------------|--------------------------|
| JP FINES & FORFEITURES 50% | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 21,496 | \$ 273,342 | \$ 272,474 | \$ 22,364 |
| LIABILITIES | | | | |
| Due to other governments | \$ 21,496 | \$ 273,342 | \$ 272,474 | \$ 22,364 |
| JUSTICE - DRIVERS LICENSE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 25 | \$ 250 | \$ 225 | \$ 50 |
| LIABILITIES | | | | |
| Due to other governments | \$ 25 | \$ 250 | \$ 225 | \$ 50 |
| COURT INFORMATION TECHNOLOGY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 12,957 | \$ 166,641 | \$ 165,993 | \$ 13,605 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 40 | \$ 40 | \$ - |
| Due to other governments | 12,957 | 166,640 | 165,992 | 13,605 |
| Total liabilities | <u>\$ 12,957</u> | <u>\$ 166,680</u> | <u>\$ 166,032</u> | <u>\$ 13,605</u> |
| CLERK OF COURT FEES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 29,182 | \$ 378,416 | \$ 374,975 | \$ 32,623 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 820 | \$ 745 | \$ 75 |
| Due to other governments | 29,182 | 378,416 | 375,050 | 32,548 |
| Total liabilities | <u>\$ 29,182</u> | <u>\$ 379,236</u> | <u>\$ 375,795</u> | <u>\$ 32,623</u> |
| FINES, ASSESSMENTS, PAYMENTS, FORFEITURES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 830 | \$ 17,243 | \$ 17,448 | \$ 625 |
| LIABILITIES | | | | |
| Due to other governments | \$ 830 | \$ 17,243 | \$ 17,448 | \$ 625 |
| LAW ENFORCEMENT ACADEMY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 7,314 | \$ 90,897 | \$ 90,717 | \$ 7,494 |
| LIABILITIES | | | | |
| Due to other governments | \$ 7,314 | \$ 90,897 | \$ 90,717 | \$ 7,494 |
| FAMILY INTERVENTION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,118 | \$ 10,582 | \$ 10,426 | \$ 1,274 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,118 | \$ 10,582 | \$ 10,426 | \$ 1,274 |
| HORSE / MULES PER CAPITA | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - |
| Taxes and assessments receivable | 983 | - | - | 983 |
| Total assets | <u>\$ 983</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 983</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 983 | \$ - | \$ - | \$ 983 |
| SHEEP/GOATS PER CAPITA | | | | |
| ASSETS | | | | |
| Taxes and assessments receivable | \$ 16 | \$ - | \$ - | \$ 16 |
| LIABILITIES | | | | |
| Due to other governments | \$ 16 | \$ - | \$ - | \$ 16 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--|-------------------------|---------------|---------------|--------------------------|
| UNIVERSITY MILLAGE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,899 | \$ 809,104 | \$ 807,928 | \$ 5,075 |
| Taxes and assessments receivable | 332,596 | 733,828 | 823,637 | 242,787 |
| Total assets | \$ 336,495 | \$ 1,542,932 | \$ 1,631,565 | \$ 247,862 |
| LIABILITIES | | | | |
| Due to other governments | \$ 336,495 | \$ 719,520 | \$ 808,153 | \$ 247,862 |
| UNIVERSITY MILL - NON LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 120 | \$ 19,606 | \$ 19,622 | \$ 104 |
| LIABILITIES | | | | |
| Due to other governments | \$ 120 | \$ 19,606 | \$ 19,622 | \$ 104 |
| TAX INCREMENT DISTRICT UNIVERSITY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 657 | \$ 56,553 | \$ 56,742 | \$ 468 |
| Taxes and assessments receivable | 9,779 | 61,844 | 59,131 | 12,492 |
| Total assets | \$ 10,436 | \$ 118,397 | \$ 115,873 | \$ 12,960 |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 2 | \$ 2 | \$ - |
| Due to other governments | 10,436 | 59,587 | 57,063 | 12,960 |
| Total liabilities | \$ 10,436 | \$ 59,589 | \$ 57,065 | \$ 12,960 |
| STATE EQUALIZATION AID AV TAX | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 36,353 | \$ 7,476,743 | \$ 7,411,143 | \$ 101,953 |
| Taxes and assessments receivable | 1,822,390 | 4,906,973 | 5,710,110 | 1,019,253 |
| Total assets | \$ 1,858,743 | \$ 12,383,716 | \$ 13,121,253 | \$ 1,121,206 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,858,743 | \$ 6,676,991 | \$ 7,414,528 | \$ 1,121,206 |
| STATE EQUALIZATION - NON-LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 824 | \$ 134,791 | \$ 134,861 | \$ 754 |
| LIABILITIES | | | | |
| Due to other governments | \$ 824 | \$ 134,791 | \$ 134,861 | \$ 754 |
| ELEMENTARY EQUALIZATION AV TAX | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 7,010 | \$ 4,672,250 | \$ 4,653,552 | \$ 25,708 |
| Taxes and assessments receivable | 1,479,428 | 3,955,804 | 4,618,470 | 816,762 |
| Total assets | \$ 1,486,438 | \$ 8,628,054 | \$ 9,272,022 | \$ 842,470 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,486,438 | \$ 4,010,825 | \$ 4,654,793 | \$ 842,470 |
| ELEMENTARY EQUALIZATION NON-LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 346 | \$ 125,447 | \$ 125,201 | \$ 592 |
| Taxes and assessments receivable | 22,807 | 44 | - | 22,851 |
| Total assets | \$ 23,153 | \$ 125,491 | \$ 125,201 | \$ 23,443 |
| LIABILITIES | | | | |
| Due to other governments | \$ 23,153 | \$ 125,447 | \$ 125,157 | \$ 23,443 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--|-------------------------|---------------|---------------|--------------------------|
| HIGH SCHOOL EQUALIZATION AV TAX | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,674 | \$ 3,117,844 | \$ 3,105,379 | \$ 17,139 |
| Taxes and assessments receivable | 1,001,925 | 2,699,869 | 3,141,645 | 560,149 |
| Total assets | \$ 1,006,599 | \$ 5,817,713 | \$ 6,247,024 | \$ 577,288 |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,006,599 | \$ 2,676,895 | \$ 3,106,206 | \$ 577,288 |
| HIGH SCHOOL EQUALIZATION - NON-LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 231 | \$ 80,732 | \$ 80,558 | \$ 405 |
| LIABILITIES | | | | |
| Due to other governments | \$ 231 | \$ 80,732 | \$ 80,558 | \$ 405 |
| VO-TECH MILLAGE AV TAX | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,656 | \$ 212,516 | \$ 212,348 | \$ 3,824 |
| Taxes and assessments receivable | 68,819 | 184,081 | 214,191 | 38,709 |
| Total assets | \$ 72,475 | \$ 396,597 | \$ 426,539 | \$ 42,533 |
| LIABILITIES | | | | |
| Due to other governments | \$ 72,475 | \$ 182,464 | \$ 212,406 | \$ 42,533 |
| VO-TECH MILLAGE - NON-LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 31 | \$ 5,063 | \$ 5,060 | \$ 34 |
| LIABILITIES | | | | |
| Due to other governments | \$ 31 | \$ 5,063 | \$ 5,060 | \$ 34 |
| MONTANA LAND INFORMATION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,773 | \$ 80,176 | \$ 80,388 | \$ 5,561 |
| Short-term receivables | 2,682 | 47,702 | 46,655 | 3,729 |
| Total assets | \$ 8,455 | \$ 127,878 | \$ 127,043 | \$ 9,290 |
| LIABILITIES | | | | |
| Due to other governments | \$ 8,455 | \$ 81,223 | \$ 80,388 | \$ 9,290 |
| ESCHEATED ESTATES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 5,773 | \$ 5,773 | \$ - |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ - | \$ - | \$ - |
| Due to other governments | - | 5,773 | 5,773 | - |
| Total liabilities | \$ - | \$ 5,773 | \$ 5,773 | \$ - |
| FOREST FIRE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 19,827 | \$ 19,827 | \$ - |
| Taxes and assessments receivable | 234 | 19,853 | 19,729 | 358 |
| Total assets | \$ 234 | \$ 39,680 | \$ 39,556 | \$ 358 |
| LIABILITIES | | | | |
| Due to other governments | \$ 234 | \$ 19,952 | \$ 19,828 | \$ 358 |
| SCHOOL DISTRICT #1 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 170,714 | \$ 30,760,583 | \$ 30,242,175 | \$ 689,122 |
| Taxes and assessments receivable | 5,755,783 | 17,842,875 | 20,835,672 | 2,762,986 |
| Total assets | \$ 5,926,497 | \$ 48,603,458 | \$ 51,077,847 | \$ 3,452,108 |
| LIABILITIES | | | | |
| Due to other governments | \$ 5,926,497 | \$ 27,737,236 | \$ 30,211,625 | \$ 3,452,108 |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|----------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| SCHOOL DISTRICT #3 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 90,011 | \$ 5,231,778 | \$ 5,063,204 | \$ 258,585 |
| Taxes and assessments receivable | 165,259 | 1,037,239 | 1,016,402 | 186,096 |
| Total assets | <u>\$ 255,270</u> | <u>\$ 6,269,017</u> | <u>\$ 6,079,606</u> | <u>\$ 444,681</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 255,270</u> | <u>\$ 5,252,870</u> | <u>\$ 5,063,459</u> | <u>\$ 444,681</u> |
| SCHOOL DISTRICT #5 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 74,777 | \$ 4,046,183 | \$ 3,751,389 | \$ 369,571 |
| Taxes and assessments receivable | 112,769 | 670,579 | 666,355 | 116,993 |
| Total assets | <u>\$ 187,546</u> | <u>\$ 4,716,762</u> | <u>\$ 4,417,744</u> | <u>\$ 486,564</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 187,546</u> | <u>\$ 4,050,520</u> | <u>\$ 3,751,502</u> | <u>\$ 486,564</u> |
| SCHOOL DISTRICT #29 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 55,096 | \$ 4,960,296 | \$ 4,635,679 | \$ 379,713 |
| Taxes and assessments receivable | 1,044,956 | 1,695,807 | 2,350,386 | 390,377 |
| Total assets | <u>\$ 1,100,052</u> | <u>\$ 6,656,103</u> | <u>\$ 6,986,065</u> | <u>\$ 770,090</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 1,100,052</u> | <u>\$ 4,306,914</u> | <u>\$ 4,636,876</u> | <u>\$ 770,090</u> |
| SCHOOL DISTRICT #55 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 101,023 | \$ 4,923,434 | \$ 4,611,325 | \$ 413,132 |
| Taxes and assessments receivable | 95,946 | 839,613 | 823,309 | 112,250 |
| Total assets | <u>\$ 196,969</u> | <u>\$ 5,763,047</u> | <u>\$ 5,434,634</u> | <u>\$ 525,382</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 196,969</u> | <u>\$ 4,939,998</u> | <u>\$ 4,611,585</u> | <u>\$ 525,382</u> |
| SCHOOL DISTRICT #74 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 41,704 | \$ 1,643,398 | \$ 1,515,928 | \$ 169,174 |
| Taxes and assessments receivable | 73,944 | 465,933 | 449,115 | 90,762 |
| Total assets | <u>\$ 115,648</u> | <u>\$ 2,109,331</u> | <u>\$ 1,965,043</u> | <u>\$ 259,936</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 115,648</u> | <u>\$ 1,663,416</u> | <u>\$ 1,519,128</u> | <u>\$ 259,936</u> |
| SCHOOL DISTRICT #85 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 22,736 | \$ 1,252,265 | \$ 1,157,292 | \$ 117,709 |
| Taxes and assessments receivable | 33,551 | 293,973 | 280,911 | 46,613 |
| Total assets | <u>\$ 56,287</u> | <u>\$ 1,546,238</u> | <u>\$ 1,438,203</u> | <u>\$ 164,322</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 56,287</u> | <u>\$ 1,265,419</u> | <u>\$ 1,157,384</u> | <u>\$ 164,322</u> |
| SCHOOL DISTRICT #95 | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,294 | \$ 172,837 | \$ 157,980 | \$ 17,151 |
| Taxes and assessments receivable | 8,906 | 84,969 | 79,570 | 14,305 |
| Total assets | <u>\$ 11,200</u> | <u>\$ 257,806</u> | <u>\$ 237,550</u> | <u>\$ 31,456</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 11,200</u> | <u>\$ 178,237</u> | <u>\$ 157,981</u> | <u>\$ 31,456</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|------------------------------------|-------------------------|----------------------|----------------------|--------------------------|
| HIGH SCHOOL TRANSPORTATION | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 23,541 | \$ 1,214,097 | \$ 1,074,974 | \$ 162,664 |
| Taxes and assessments receivable | 252,697 | 734,678 | 888,020 | 99,355 |
| Total assets | <u>\$ 276,238</u> | <u>\$ 1,948,775</u> | <u>\$ 1,962,994</u> | <u>\$ 262,019</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 276,238</u> | <u>\$ 1,060,638</u> | <u>\$ 1,074,857</u> | <u>\$ 262,019</u> |
| HIGH SCHOOL RETIREMENT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 26,717 | \$ 3,815,138 | \$ 3,528,830 | \$ 313,025 |
| Taxes and assessments receivable | 603,889 | 1,889,649 | 2,248,334 | 245,204 |
| Total assets | <u>\$ 630,606</u> | <u>\$ 5,704,787</u> | <u>\$ 5,777,164</u> | <u>\$ 558,229</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 630,606</u> | <u>\$ 3,457,759</u> | <u>\$ 3,530,136</u> | <u>\$ 558,229</u> |
| ELEMENTARY RETIREMENT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 55,783 | \$ 6,653,845 | \$ 6,133,847 | \$ 575,781 |
| Taxes and assessments receivable | 1,078,763 | 3,178,892 | 3,828,547 | 429,108 |
| Total assets | <u>\$ 1,134,546</u> | <u>\$ 9,832,737</u> | <u>\$ 9,962,394</u> | <u>\$ 1,004,889</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 1,134,546</u> | <u>\$ 6,006,386</u> | <u>\$ 6,136,043</u> | <u>\$ 1,004,889</u> |
| SWIM POOL | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 237,294 | \$ 235,972 | \$ 1,322 |
| Taxes and assessments receivable | - | 268,824 | 236,646 | 32,178 |
| Total assets | <u>\$ -</u> | <u>\$ 506,118</u> | <u>\$ 472,618</u> | <u>\$ 33,500</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ -</u> | <u>\$ 269,750</u> | <u>\$ 236,250</u> | <u>\$ 33,500</u> |
| SOCCER MILL LEVY | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,633 | \$ 181,378 | \$ 182,065 | \$ 946 |
| Taxes and assessments receivable | 25,856 | 192,359 | 182,890 | 35,325 |
| Total assets | <u>\$ 27,489</u> | <u>\$ 373,737</u> | <u>\$ 364,955</u> | <u>\$ 36,271</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 27,489</u> | <u>\$ 191,053</u> | <u>\$ 182,271</u> | <u>\$ 36,271</u> |
| PERMISSIVE LEVY GREAT FALLS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,711 | \$ 824,954 | \$ 823,321 | \$ 5,344 |
| Taxes and assessments receivable | 47,917 | 874,398 | 833,535 | 88,780 |
| Total assets | <u>\$ 51,628</u> | <u>\$ 1,699,352</u> | <u>\$ 1,656,856</u> | <u>\$ 94,124</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 51,628</u> | <u>\$ 866,733</u> | <u>\$ 824,237</u> | <u>\$ 94,124</u> |
| CITY OF GREAT FALLS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 212,767 | \$ 15,521,240 | \$ 15,529,988 | \$ 204,019 |
| Taxes and assessments receivable | 1,138,944 | 14,549,120 | 14,507,568 | 1,180,496 |
| Total assets | <u>\$ 1,351,711</u> | <u>\$ 30,070,360</u> | <u>\$ 30,037,556</u> | <u>\$ 1,384,515</u> |
| LIABILITIES | | | | |
| Due to other governments | <u>\$ 1,351,711</u> | <u>\$ 15,583,463</u> | <u>\$ 15,550,659</u> | <u>\$ 1,384,515</u> |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|--|-------------------------|--------------|--------------|--------------------------|
| GREAT FALLS FIRE BALANCES | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,671 | \$ 168,155 | \$ 166,738 | \$ 3,088 |
| Taxes and assessments receivable | 15,129 | 166,163 | 167,106 | 14,186 |
| Total assets | \$ 16,800 | \$ 334,318 | \$ 333,844 | \$ 17,274 |
| LIABILITIES | | | | |
| Due to other governments | \$ 16,800 | \$ 167,212 | \$ 166,738 | \$ 17,274 |
| TOWN OF BELT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,746 | \$ 107,648 | \$ 106,379 | \$ 3,015 |
| Taxes and assessments receivable | 17,205 | 92,788 | 95,434 | 14,559 |
| Total assets | \$ 18,951 | \$ 200,436 | \$ 201,813 | \$ 17,574 |
| LIABILITIES | | | | |
| Due to other governments | \$ 18,951 | \$ 105,001 | \$ 106,378 | \$ 17,574 |
| PERMISSIVE MEDICAL LEVY - CASCADE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 6,990 | \$ 6,962 | \$ 28 |
| Taxes and assessments receivable | 134 | 8,312 | 7,346 | 1,100 |
| Total assets | \$ 134 | \$ 15,302 | \$ 14,308 | \$ 1,128 |
| LIABILITIES | | | | |
| Due to other governments | \$ 134 | \$ 7,966 | \$ 6,972 | \$ 1,128 |
| TOWN OF CASCADE | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,763 | \$ 87,634 | \$ 87,674 | \$ 1,723 |
| Taxes and assessments receivable | 28,018 | 75,851 | 74,904 | 28,965 |
| Total assets | \$ 29,781 | \$ 163,485 | \$ 162,578 | \$ 30,688 |
| LIABILITIES | | | | |
| Due to other governments | \$ 29,781 | \$ 88,667 | \$ 87,760 | \$ 30,688 |
| TOWN OF NEIHART | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 403 | \$ 22,671 | \$ 22,870 | \$ 204 |
| Taxes and assessments receivable | 3,195 | 21,955 | 21,447 | 3,703 |
| Total assets | \$ 3,598 | \$ 44,626 | \$ 44,317 | \$ 3,907 |
| LIABILITIES | | | | |
| Due to other governments | \$ 3,598 | \$ 23,179 | \$ 22,870 | \$ 3,907 |
| REFUNDS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,664 | \$ 21,944 | \$ 21,944 | \$ 1,664 |
| Other receivables | 944 | 21,944 | 21,944 | 944 |
| Total assets | \$ 2,608 | \$ 43,888 | \$ 43,888 | \$ 2,608 |
| LIABILITIES | | | | |
| Short-term payables | \$ 2,608 | \$ 43,888 | \$ 43,888 | \$ 2,608 |
| Due to other funds | - | - | - | - |
| Total liabilities | \$ 2,608 | \$ 43,888 | \$ 43,888 | \$ 2,608 |
| INTEREST INVESTMENT | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 1,681,269 | \$ 1,681,269 | \$ - |
| LIABILITIES | | | | |
| Short-term payables | \$ - | \$ 1,681,269 | \$ 1,681,269 | \$ - |

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|----------------------------------|-------------------------|-----------------------|-----------------------|--------------------------|
| ENTITLEMENT LEVY CLEARING | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 2,272,360 | \$ 2,272,360 | \$ - |
| Taxes and assessments receivable | 445,319 | 1,343,143 | 1,605,535 | 182,927 |
| Total assets | <u>\$ 445,319</u> | <u>\$ 3,615,503</u> | <u>\$ 3,877,895</u> | <u>\$ 182,927</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ 451,239 | \$ 1,972,643 | \$ 2,273,206 | \$ 150,676 |
| Due to other governments | (5,920) | 38,255 | 84 | 32,251 |
| Total liabilities | <u>\$ 445,319</u> | <u>\$ 2,010,898</u> | <u>\$ 2,273,290</u> | <u>\$ 182,927</u> |
| TOTALS - ALL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,804,078 | \$ 145,018,492 | \$ 141,010,064 | \$ 7,812,506 |
| Taxes and assessments receivable | 16,196,576 | 64,261,803 | 71,209,783 | 9,248,596 |
| Other receivables | 144,163 | 153,992 | 189,078 | 109,077 |
| Tax deed land | 34,112 | 57,057 | 45,584 | 45,585 |
| Total assets | <u>\$ 20,178,929</u> | <u>\$ 209,491,344</u> | <u>\$ 212,454,509</u> | <u>\$ 17,215,764</u> |
| LIABILITIES | | | | |
| Short-term payables | \$ 3,066,564 | \$ 36,060,690 | \$ 36,044,910 | \$ 3,082,344 |
| Due to other governments | 17,112,365 | 102,814,162 | 105,793,107 | 14,133,420 |
| Total liabilities | <u>\$ 20,178,929</u> | <u>\$ 138,874,852</u> | <u>\$ 141,838,017</u> | <u>\$ 17,215,764</u> |

(concluded)

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
JUNE 30, 2008 and 2007

| | 2008 | 2007 |
|---|---------------|---------------|
| Governmental funds capital assets: | | |
| Land | \$ 641,254 | \$ 641,254 |
| Land easements | 3,198,284 | 3,198,284 |
| Buildings | 20,908,749 | 20,883,847 |
| Improvements other than buildings | 184,385 | 184,385 |
| Machinery and equipment | 7,879,155 | 7,309,040 |
| Infrastructure | 21,217,783 | 20,808,907 |
| Total general fixed assets | \$ 54,029,610 | \$ 53,025,717 |
| Investments in governmental funds capital assets by source: | | |
| General fund | \$ 33,745,053 | \$ 32,353,824 |
| Special revenue funds | 19,166,199 | 19,764,168 |
| Capital projects funds | 710,852 | 666,573 |
| Donations | 407,506 | 241,152 |
| Total investment in general fixed assets | \$ 54,029,610 | \$ 53,025,717 |

(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, 2008

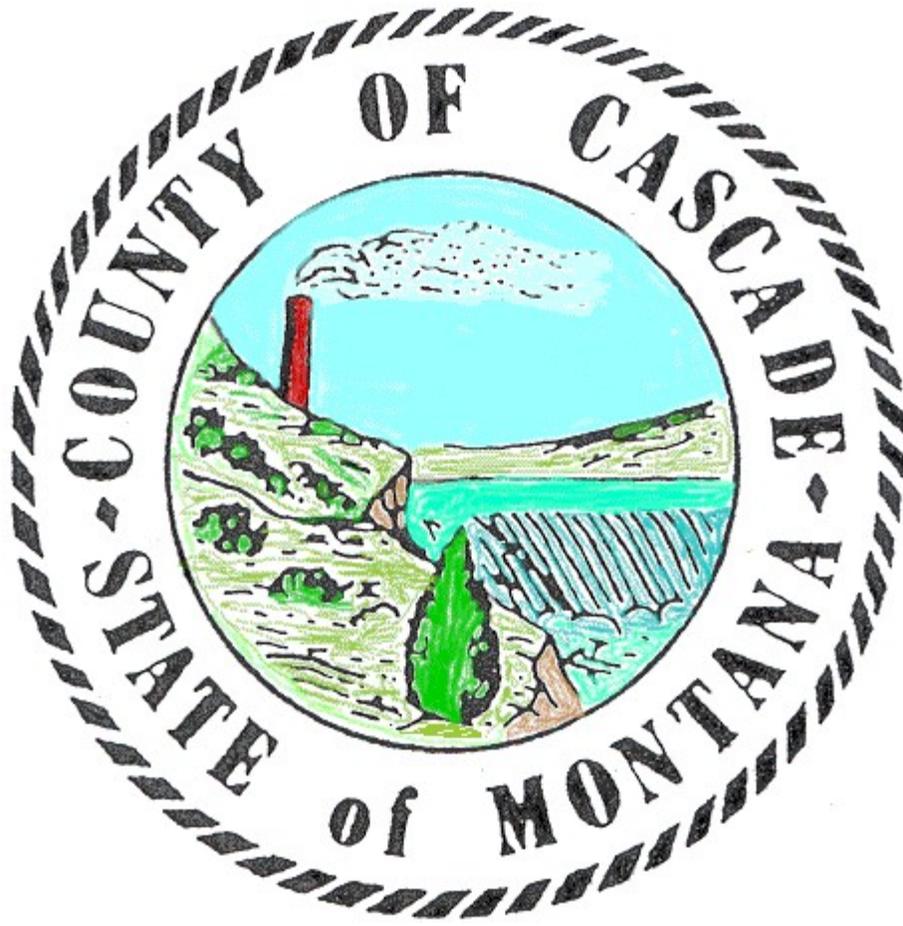
| Function and Activity | Land | Land Easements | Buildings | Improvements Other Than Buildings | Machinery and Equipment | Infrastructure | Total |
|---|-------------------|---------------------|----------------------|---|-------------------------------|----------------------|----------------------|
| GENERAL GOVERNMENT | | | | | | | |
| Legislative and administrative services | \$ 92,500 | \$ - | \$ 1,703,596 | \$ 23,691 | \$ 21,278 | \$ - | \$ 1,841,065 |
| Judicial services | - | - | 781,442 | 11,100 | 52,014 | - | 844,556 |
| Financial | - | - | - | - | 130,543 | - | 130,543 |
| Records administration | - | - | - | - | 233,103 | - | 233,103 |
| Legal services | - | - | 164,002 | - | 14,060 | - | 178,062 |
| Elections | - | - | - | - | 93,700 | - | 93,700 |
| Facilities administration | - | - | 72,583 | - | 10,401 | - | 82,984 |
| Total general government | <u>92,500</u> | <u>-</u> | <u>2,721,623</u> | <u>34,791</u> | <u>555,099</u> | <u>-</u> | <u>3,404,013</u> |
| PUBLIC SAFETY | | | | | | | |
| Law enforcement services | 37,120 | - | 15,933,128 | 65,564 | 1,266,072 | - | 17,301,884 |
| Detention and correction services | - | - | 1,610,481 | - | 288,958 | - | 1,899,439 |
| Protective inspections | - | - | - | - | 11,548 | - | 11,548 |
| Other emergency medical services | - | - | - | - | 39,169 | - | 39,169 |
| Total public safety | <u>37,120</u> | <u>-</u> | <u>17,543,609</u> | <u>65,564</u> | <u>1,605,747</u> | <u>-</u> | <u>19,252,040</u> |
| PUBLIC WORKS | | | | | | | |
| Road | 175,135 | 3,198,284 | 166,985 | 20,220 | 4,448,181 | 21,217,782 | 29,226,587 |
| Solid waste services | - | - | - | - | 25,817 | - | 25,817 |
| Weed control | - | - | 136,451 | 42,823 | 221,196 | - | 400,470 |
| Total public works | <u>175,135</u> | <u>3,198,284</u> | <u>303,436</u> | <u>63,043</u> | <u>4,695,194</u> | <u>21,217,782</u> | <u>29,652,874</u> |
| PUBLIC HEALTH | | | | | | | |
| Public health services | - | - | - | - | 216,929 | - | 216,929 |
| Clinic services | - | - | - | 5,987 | 21,229 | - | 27,216 |
| Insect and pest control | 26,500 | - | 168,869 | - | 321,066 | - | 516,435 |
| Total public health | <u>26,500</u> | <u>-</u> | <u>168,869</u> | <u>5,987</u> | <u>559,224</u> | <u>-</u> | <u>760,580</u> |
| SOCIAL AND ECONOMIC SERVICES | | | | | | | |
| Aging services | 310,000 | - | 171,211 | 15,000 | 426,687 | - | 922,898 |
| Extension services | - | - | - | - | 46,712 | - | 46,712 |
| Total social and economic services | <u>310,000</u> | <u>-</u> | <u>171,211</u> | <u>15,000</u> | <u>473,399</u> | <u>-</u> | <u>969,610</u> |
| HOUSING AND COMMUNITY DEVELOPMENT | | | | | | | |
| Community development | - | - | - | - | 47,581 | - | 47,581 |
| CONSERVATION OF NATURAL RESOURCES | | | | | | | |
| Air quality control | - | - | - | - | - | - | - |
| Total general fixed assets | <u>\$ 641,255</u> | <u>\$ 3,198,284</u> | <u>\$ 20,908,748</u> | <u>\$ 184,385</u> | <u>\$ 7,936,244</u> | <u>\$ 21,217,782</u> | <u>\$ 54,086,698</u> |

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

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (1)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

| | Governmental Funds Capital Assets July 1, 2007 | Additions | Deductions | Governmental Funds Capital Assets June 30, 2008 |
|--|---|---------------------|---------------------|--|
| GENERAL GOVERNMENT | | | | |
| Legislative and administrative services | \$ 1,816,021 | \$ 25,044 | \$ - | \$ 1,841,065 |
| Judicial services | 862,174 | - | 17,617 | 844,557 |
| Financial | 141,028 | - | 10,485 | 130,543 |
| Records administration | 166,397 | 8,299 | 19,969 | 154,727 |
| Elections | 150,000 | 8,700 | 65,000 | 93,700 |
| Legal services | 154,057 | 24,902 | 7,922 | 171,037 |
| Facilities administration | 293,016 | 20,485 | 145,117 | 168,384 |
| Total general government | <u>3,582,693</u> | <u>87,430</u> | <u>266,110</u> | <u>3,404,013</u> |
| PUBLIC SAFETY | | | | |
| Law enforcement services | 17,349,537 | 194,507 | 242,160 | 17,301,884 |
| Detention and correction services | 1,791,777 | 107,662 | | 1,899,439 |
| Protective inspections | 6,400 | - | - | 6,400 |
| Other emergency medical services | 71,369 | - | 27,052 | 44,317 |
| Total public safety | <u>19,219,083</u> | <u>302,169</u> | <u>269,212</u> | <u>19,252,040</u> |
| PUBLIC WORKS | | | | |
| Road | 28,148,790 | 1,611,370 | 533,573 | 29,226,587 |
| Solid waste services | 13,817 | 12,000 | - | 25,817 |
| Weed control | 22,478 | 377,992 | - | 400,470 |
| Total public works | <u>28,185,085</u> | <u>2,001,362</u> | <u>533,573</u> | <u>29,652,874</u> |
| PUBLIC HEALTH | | | | |
| Public health services | 201,285 | 21,528 | 5,884 | 216,929 |
| Clinic services | 27,216 | - | - | 27,216 |
| Insect and pest control | 652,133 | 9,000 | 144,698 | 516,435 |
| Total public health | <u>880,634</u> | <u>30,528</u> | <u>150,582</u> | <u>760,580</u> |
| SOCIAL AND ECONOMIC SERVICES | | | | |
| Aging services | 885,056 | 37,842 | - | 922,898 |
| Extension services | 30,739 | 15,973 | - | 46,712 |
| Total social and economic services | <u>915,795</u> | <u>53,815</u> | <u>-</u> | <u>969,610</u> |
| HOUSING AND COMMUNITY DEVELOPMENT | | | | |
| Community development | 40,427 | 7,154 | - | 47,581 |
| Total general fixed assets | <u>\$ 52,823,717</u> | <u>\$ 2,482,458</u> | <u>\$ 1,219,477</u> | <u>\$ 54,086,698</u> |

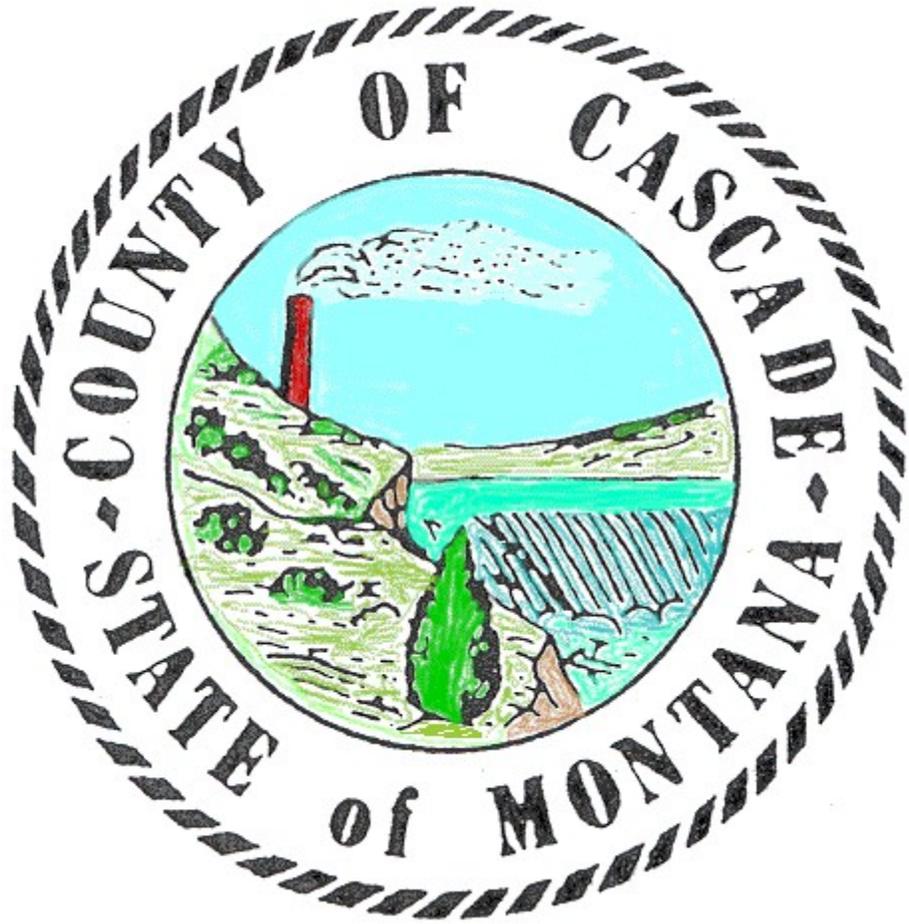
(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement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



STATISTICAL



SECTION



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

| | Fiscal Year | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| Governmental activities | | | | | |
| Invested in capital assets, net of related debt | \$ 11,980,158 | \$ 14,014,257 | \$ 13,905,127 | \$ 20,699,771 | \$ 26,607,715 |
| Restricted | 1,147,573 | 8,770,724 | 8,885,414 | 6,159,168 | 5,507,900 |
| Unrestricted | 14,630,817 | 6,729,400 | 7,137,660 | 3,339,476 | 5,499,513 |
| Total governmental activities net assets | <u>\$ 27,758,548</u> | <u>\$ 29,514,381</u> | <u>\$ 29,928,201</u> | <u>\$ 30,198,415</u> | <u>\$ 37,615,128</u> |
| Business-type activities | | | | | |
| Invested in capital assets, net of related debt | \$ 8,735,413 | \$ 8,825,467 | \$ 8,738,006 | \$ 8,527,192 | \$ 8,282,185 |
| Restricted | 159,115 | - | - | - | - |
| Unrestricted | 290,940 | 228,939 | (133,054) | (16,599) | (58,066) |
| Total business-type activities net assets | <u>\$9,185,468</u> | <u>\$9,054,406</u> | <u>\$8,604,952</u> | <u>\$ 8,510,593</u> | <u>\$ 8,224,119</u> |
| Primary government | | | | | |
| Invested in capital assets, net of related debt | \$ 20,715,571 | \$ 22,839,724 | \$ 22,643,133 | \$ 29,226,963 | \$ 32,184,900 |
| Restricted | 1,306,688 | 8,770,724 | 8,885,414 | 6,159,168 | 5,507,900 |
| Unrestricted | 14,921,757 | 6,958,339 | 7,004,606 | 3,322,877 | 8,146,447 |
| Total primary government net assets | <u>\$36,944,016</u> | <u>\$38,568,787</u> | <u>\$38,533,153</u> | <u>\$ 38,709,008</u> | <u>\$ 45,839,247</u> |

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

| | Fiscal Year | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| Expenses | | | | | | |
| Governmental activities: | | | | | | |
| General government | \$ 6,020,636 | \$ 5,902,286 | \$ 6,692,050 | \$ 6,206,856 | \$ 5,667,538 | \$ 6,366,097 |
| Public safety | 8,263,448 | 8,475,107 | 9,257,363 | 11,049,302 | 11,407,903 | 11,247,654 |
| Public works | 2,660,177 | 3,044,372 | 3,893,224 | 4,300,928 | 3,725,730 | 4,885,763 |
| Public health | 3,718,394 | 3,981,286 | 4,018,923 | 4,393,730 | 4,653,314 | 5,032,677 |
| Social and economic services | 1,851,928 | 1,821,099 | 1,813,239 | 2,029,118 | 2,114,271 | 2,338,732 |
| Culture and recreation | 554,713 | 464,432 | 455,192 | 449,212 | 471,825 | 586,395 |
| Housing and community development | 133,284 | 215,894 | 146,645 | 169,507 | 211,696 | 288,721 |
| Conservation of natural resources | 41,889 | 36,539 | 39,300 | 40,334 | 41,137 | 29,786 |
| Miscellaneous | 491,234 | 300,473 | 330,154 | 308,008 | 296,969 | 366,172 |
| Interest on long-term debt | 774,017 | 731,594 | 692,947 | 559,394 | 452,952 | 401,301 |
| Total governmental activities expenses | <u>24,509,720</u> | <u>24,973,082</u> | <u>27,339,037</u> | <u>29,506,389</u> | <u>29,043,335</u> | <u>31,543,298</u> |
| Business-type activities: | | | | | | |
| Montana ExpoPark | 541,975 | 3,431,450 | 3,727,867 | 4,241,001 | 4,169,841 | 4,128,383 |
| Solid Waste | 1,264,564 | 513,105 | 535,224 | 602,413 | 621,729 | 645,919 |
| Water Operating | - | - | 41,318 | 41,057 | 47,150 | 47,944 |
| 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> | <u>4,838,720</u> | <u>4,822,246</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> | <u>\$ 33,882,055</u> | <u>\$ 36,365,544</u> |
| Program Revenues | | | | | | |
| Governmental activities: | | | | | | |
| Charges for services: | | | | | | |
| General government | \$ 1,967,255 | \$ 1,273,134 | \$ 1,739,886 | \$ 2,205,400 | \$ 1,364,391 | \$ 1,280,061 |
| Public safety | 4,587,539 | 5,346,980 | 5,015,127 | 5,386,434 | 5,379,239 | 5,710,207 |
| Other activities | 1,668,992 | 1,614,906 | 1,700,972 | 1,548,826 | 1,651,321 | 1,748,238 |
| Operating grants and contributions | 3,065,373 | 3,988,386 | 5,057,000 | 5,238,763 | 4,646,567 | 4,843,635 |
| Capital grants and contributions | 59,776 | 14,559 | 350,930 | 187,776 | - | 480,752 |
| 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> | <u>13,041,518</u> | <u>14,062,893</u> |
| Business-type activities: | | | | | | |
| Charges for services: | | | | | | |
| Montana ExpoPark | 397,755 | 2,131,573 | 2,372,768 | 2,565,013 | 2,800,188 | 2,574,699 |
| Solid Waste | 467,013 | 591,176 | 511,325 | 479,519 | 532,013 | 572,766 |
| Water Operating | - | - | 49,901 | 50,974 | 51,839 | 53,371 |
| 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> | <u>3,384,040</u> | <u>3,200,836</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> | <u>\$ 16,425,558</u> | <u>17,263,729</u> |
| Net (expense)/revenue | | | | | | |
| Governmental activities | \$ (13,160,785) | \$ (12,735,117) | \$ (13,475,122) | \$ (14,939,190) | \$ (16,001,817) | \$ (17,480,405) |
| Business-type activities | (941,771) | (1,221,806) | (1,370,415) | (1,788,965) | (1,454,680) | (1,621,410) |
| 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> | <u>\$ (17,456,497)</u> | <u>\$ (19,101,815)</u> |

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

| | Fiscal Year | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| General Revenues and other Changes in Net Assets | | | | | | |
| Governmental activities: | | | | | | |
| Property taxes | \$ 12,485,133 | \$ 14,393,031 | \$ 14,697,398 | \$ 14,639,702 | \$ 15,475,146 | \$ 20,290,722 |
| Licenses and permits | 118,440 | - | - | - | - | - |
| Intergovernmental | 500,784 | 1,120,614 | 774,147 | 600,416 | 513,486 | 552,159 |
| Investment earnings | 259,047 | 131,616 | 337,320 | 617,448 | 826,626 | 606,848 |
| Miscellaneous | 574,446 | 559,905 | 622,346 | 826,409 | 814,500 | 875,645 |
| Transfers | (9,939,813) | (829,557) | (1,225,887) | (1,330,970) | (1,357,289) | (1,318,052) |
| Total governmental activities | <u>3,998,037</u> | <u>15,375,609</u> | <u>15,205,324</u> | <u>15,353,005</u> | <u>16,272,469</u> | <u>21,007,322</u> |
| Business-type activities: | | | | | | |
| Investment earnings | 2,829 | 3,730 | 13,466 | 8,523 | 9,505 | 8,850 |
| Gain on sale of assets | - | - | - | 18 | 556 | - |
| Miscellaneous | - | - | - | - | - | 1,004 |
| Transfers | 9,939,813 | 829,557 | 1,225,887 | 1,330,970 | 1,357,289 | 1,318,052 |
| Total business-type activities | <u>9,942,642</u> | <u>833,287</u> | <u>1,239,353</u> | <u>1,339,511</u> | <u>1,367,350</u> | <u>1,327,906</u> |
| Total primary government | <u>\$ 13,940,679</u> | <u>\$ 16,208,896</u> | <u>\$ 16,444,677</u> | <u>\$ 16,692,516</u> | <u>\$ 17,639,819</u> | <u>\$ 22,335,228</u> |
| Change in Net Assets | | | | | | |
| Governmental activities | \$ (9,162,748) | \$ 2,640,492 | \$ 1,730,202 | \$ 413,815 | \$ 270,652 | \$ 3,526,917 |
| Business-type activities | 9,000,871 | (388,519) | (131,062) | (449,454) | (87,330) | (293,504) |
| Total primary government | <u>\$ (161,877)</u> | <u>\$ 2,251,973</u> | <u>\$ 1,599,140</u> | <u>\$ (35,639)</u> | <u>\$ 183,322</u> | <u>\$ 3,233,413</u> |

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

| | Fiscal Year | | | | | | | | | |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| General Fund | | | | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved | <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> | <u>3,313,091</u> | <u>2,518,066</u> |
| Total General Fund | <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> | <u>\$ 3,313,091</u> | <u>\$ 2,518,066</u> |
| | | | | | | | | | | |
| All other governmental funds | | | | | | | | | | |
| Reserved | | | | | | | | | | |
| Special revenue funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,429,872 | \$ 6,240,891 | \$ 3,964,440 | \$ 3,648,527 |
| Debt service funds | - | 1,254,976 | 1,099,565 | 849,703 | 660,779 | 1,097,448 | 522,217 | 614,746 | 277,742 | 831,068 |
| Capital projects funds | 14,292 | 14,292 | 14,957 | 14,957 | 14,957 | 15,671 | 818,635 | 2,029,777 | 1,212,484 | 1,028,305 |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds | 6,485,299 | 7,058,492 | 8,129,199 | 8,462,086 | 8,189,647 | 7,689,967 | - | - | - | - |
| Debt service funds | 1,311,084 | - | - | - | - | - | - | - | - | - |
| Capital projects funds | <u>996,087</u> | <u>1,177,241</u> | <u>1,338,113</u> | <u>1,184,710</u> | <u>907,111</u> | <u>1,043,589</u> | - | - | - | - |
| Total all other governmental funds | <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> | <u>\$ 5,454,666</u> | <u>\$ 5,507,900</u> |

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

| | Fiscal Year | | | | | | | | | |
|---|---------------------|--------------------|---------------------|-------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|
| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| Revenues | | | | | | | | | | |
| Taxes and Special Assessments | \$ 11,192,983 | \$ 11,627,899 | \$ 13,029,180 | \$ 13,085,293 | \$ 12,512,335 | \$ 14,793,200 | \$ 14,498,144 | \$ 15,028,040 | \$ 16,326,990 | \$ 22,572,544 |
| Licenses and permits | 784,261 | 822,229 | 725,870 | 85,327 | 118,440 | 98,986 | 114,237 | 112,355 | 105,429 | 102,560 |
| Intergovernmental | 5,219,694 | 5,153,175 | 5,938,832 | 6,748,412 | 5,365,248 | 6,059,213 | 7,340,286 | 7,279,444 | 5,669,855 | 6,396,316 |
| Charges for services | 5,384,031 | 5,328,151 | 5,780,287 | 6,245,167 | 6,020,108 | 6,443,671 | 6,390,211 | 6,917,106 | 7,029,477 | 9,465,077 |
| Fines | 491,336 | 474,079 | 558,223 | 553,976 | 454,054 | 445,686 | 500,217 | 519,944 | 503,103 | 1,411,362 |
| Investment earnings | 560,266 | 840,835 | 1,311,032 | 718,010 | 259,047 | 120,352 | 298,344 | 516,215 | 679,334 | 615,777 |
| Miscellaneous | 595,103 | 615,419 | 636,623 | 678,872 | 542,768 | 559,905 | 654,797 | 826,409 | 815,700 | 1,556,709 |
| Internal Services | - | - | - | - | - | 49,439 | 6,738 | 36,872 | 40,648 | 34,288 |
| Total revenues | <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> | <u>31,170,536</u> | <u>42,154,633</u> |
| Expenditures | | | | | | | | | | |
| General government | 5,014,376 | 5,242,316 | 5,537,231 | 6,354,606 | 5,714,763 | 5,819,366 | 6,823,164 | 6,178,150 | 5,467,946 | 6,014,958 |
| Public Safety | 7,163,652 | 8,003,515 | 9,052,295 | 9,176,711 | 7,818,384 | 7,965,283 | 8,966,574 | 10,649,169 | 10,820,526 | 10,339,202 |
| Public Works | 2,414,602 | 2,509,416 | 2,521,693 | 2,549,109 | 2,571,441 | 2,693,303 | 3,540,694 | 3,923,900 | 3,705,482 | 4,730,726 |
| Public Health | 2,832,272 | 2,894,306 | 3,171,176 | 3,292,700 | 3,683,980 | 3,914,142 | 4,037,354 | 4,366,466 | 4,548,407 | 4,641,757 |
| Social and Economic Services | 1,230,388 | 1,366,670 | 1,538,114 | 1,778,893 | 1,844,440 | 1,791,179 | 1,829,921 | 2,006,018 | 2,059,111 | 2,229,225 |
| Culture and Recreation | 947,904 | 950,182 | 975,455 | 1,020,226 | 559,248 | 464,395 | 456,482 | 448,690 | 470,388 | 3,719,144 |
| Housing and Community Development | 128,719 | 115,799 | 121,249 | 135,926 | 133,084 | 215,353 | 149,547 | 170,999 | 209,640 | 272,992 |
| Conservation of Natural Resources | 34,969 | 32,311 | 37,366 | 33,740 | 42,189 | 36,449 | 40,524 | 40,745 | 40,829 | 28,853 |
| Micellaneous | 479,077 | 340,370 | 354,671 | 384,835 | 495,454 | 300,511 | 329,851 | 307,231 | 296,270 | 1,688,191 |
| Capital Outlay | 836,196 | 2,446,106 | 863,056 | 1,249,597 | 1,013,302 | 673,982 | 1,303,344 | 643,296 | 1,771,017 | 923,758 |
| Debt Service | 1,961,836 | - | - | - | - | - | - | - | - | 1,849,815 |
| Principal | - | 1,165,113 | 1,171,182 | 1,176,493 | 1,118,084 | 2,065,892 | 1,633,721 | 1,264,889 | 2,712,577 | 2,796,625 |
| Interest | - | 986,694 | 980,081 | 734,733 | 755,096 | 714,929 | 665,367 | 472,174 | 436,828 | 385,199 |
| Total expenditures | <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> | <u>32,539,021</u> | <u>39,620,445</u> |
| expenditures | <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> | <u>(1,368,485)</u> | <u>2,534,188</u> |
| Other financing sources (uses) | | | | | | | | | | |
| Transfers in | 2,086,337 | 2,177,233 | 1,630,821 | 1,604,861 | 2,320,875 | 2,333,902 | 2,839,940 | 5,314,889 | 4,570,169 | 10,303,625 |
| Transfers out | (2,140,432) | (2,211,959) | (1,691,069) | (1,759,083) | (3,118,265) | (3,429,172) | (4,215,826) | (6,691,511) | (6,028,767) | (10,303,625) |
| 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 | 25,840 | 1,913,086 | 89,699 | 424,000 | 36,350 | 935,357 | - | 318,332 | - | - |
| Sale of capital assets | 28,969 | 56,547 | 2,659 | 1,743 | 42,381 | 1,042 | 11,170 | 9,341 | 1,279 | - |
| Total other financing sources (uses) | <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> | <u>(1,457,319)</u> | <u>-</u> |
| Net change in fund balances | <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> | <u>\$ (2,825,804)</u> | <u>\$ 2,534,188</u> |
| Debt service as a percentage of noncapital expenditures | 8.83% | 10.03% | 9.23% | 7.73% | 8.19% | 11.99% | 8.78% | 6.18% | 11.40% | 4.78% |

CASCADE COUNTY, MONTANA
ASSESSED VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
LAST FIVE 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 |
| 2007 | 3,395,087,146 | 117,119,709 | 103,248,065 | 3,105,074 | 31,248,065 | 930,574 | 3,529,583,276 | 121,155,357 |
| 2008 | 4,156,784,880 | 118,992,022 | 114,628,642 | 2,049,601 | 31,113,428 | 902,357 | 4,302,526,950 | 121,943,980 |

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

| <u>Cascade County</u> | | | | <u>Overlapping Governments</u> | | | | | | | | | | | | | |
|-----------------------|------------------------|---------------------------|---------------------------|--------------------------------|----------------|----------------|------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| Fiscal Year | Operating Mills | Debt Service Mills | Total County Mills | City of | | | Great Falls | | | Cascade | | | Belt | | Sun River | | Ulm |
| | | | | Belt | Cascade | Neihart | School District | Transit District | School District | |
| 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 | | |
| 2007 | 137.93 | 10.25 | 148.18 | 189.00 | 106.33 | 81.01 | 140.94 | 15.80 | 188.23 | 227.85 | 368.06 | 213.03 | 321.88 | 336.19 | 258.03 | | |
| 2008 | 149.42 | 10.87 | 160.29 | 190.00 | 123.79 | 82.37 | 158.21 | 16.40 | 178.89 | 213.98 | 406.44 | 230.12 | 331.04 | 337.01 | 252.31 | | |

| <u>Overlapping Governments</u> | | | | | | | | | | | 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 | State | |
| 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 |
| 2007 | 138.29 | 72.52 | 9.40 | 13.54 | 39.42 | 3.16 | 2.06 | 26.21 | 148.18 | | 3,047.31 |
| 2008 | 147.78 | 71.59 | 9.66 | 13.13 | 39.64 | 3.05 | 1.95 | 26.13 | 149.87 | | 3,143.65 |

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2008 and TEN YEARS AGO**

| | 2008 | | | 1999 | | |
|---------------------------------------|---------------------------|------|--|---------------------------|------|---|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Taxpayer | 9,927,198 | 1 | 8.19% | | | |
| PP&L Montana LLC | | | | 11,336,805 | 1 | 9.85% |
| Montana Power | | | | 4,472,398 | 2 | 7.85% |
| U.S. West Communications | 8,034,922 | 2 | 6.63% | | | |
| Northwestern Energy LLC | 2,425,409 | 3 | 2.00% | | | |
| Qwest Corporation | 1,381,824 | 4 | 1.14% | 2,079,538 | 3 | 1.81% |
| Burlington Northern Santa Fe Railroad | | | | 1,231,552 | 4 | 1.07% |
| Cenex-Crude Gathering System | 562,977 | 7 | 0.46% | | | |
| United Materials of Great Falls LLC | 984,103 | 9 | 0.81% | 853,809 | 6 | 0.74% |
| Montana Refining Co. | 878,537 | 6 | 0.73% | | | |
| Great Falls Gas | 877,484 | 5 | 0.72% | 1,092,721 | 5 | 0.95% |
| Macerich Partnershiip LP | | | | 854,844 | 7 | 0.74% |
| Tri-Touch America | | | | 665,802 | 8 | 0.58% |
| McElroy & Associates | | | | 443,238 | 9 | 0.38% |
| Conoco Pipe Line Co. | 643,480 | 10 | 0.53% | 395,083 | 10 | 0.34% |
| General Mills Inc. | 711,665 | 8 | 0.59% | | | |
| City of Great Falls | <u>\$ 26,427,599</u> | | <u>21.81%</u> | <u>\$ 23,425,790</u> | | <u>20.35%</u> |
| Totals | <u>\$ 121,155,357</u> | | | <u>\$ 115,128,434</u> | | |
| Total Taxable Value | | | | | | |

**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 |
| 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% | 367,785 | 12,749,850 | 94.90% |
| 2007 | 15,876,505 | 15,475,146 | 97.47% | - | 15,475,146 | 97.47% |
| 2008 | 16,568,282 | 15,060,180 | 90.90% | - | 15,427,965 | 93.12% |

**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>Activities</u> | <u>Total Primary</u> <u>Government</u> | <u>Percentage of</u> <u>Personal Income</u> | <u>Per Capita</u> |
|--------------------|---|---|--------------|-----------------------|---|---|--|-------------------|
| | <u>General</u> <u>Obligation Bonds</u> | <u>Special</u> <u>Assessment</u> <u>Bonds</u> | <u>Loans</u> | <u>Capital Leases</u> | <u>Loans</u> | | | |
| 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 |
| 2007 | 8,420,000 | 852,121 | 388,870 | 16,446 | - | 9,677,437 | N/A | 122 |
| 2008 | 7,940,000 | 689,267 | 309,559 | 13,823 | - | 8,952,649 | N/A | 113 |

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 |
|--------------------|---|---|--------------|---|-------------------|
| 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 |
| 2007 | 8,420,000 | 261,359 | 8,158,641 | 7.20% | 103 |
| 2008 | 7,940,000 | 261,359 | 7,678,641 | 6.78% | 97 |

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

| | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt Limit | \$ 26,380,140 | \$ 26,380,140 | \$ 44,991,274 | \$ 46,998,407 | \$ 41,789,049 | \$ 40,074,760 | \$ 45,349,635 | \$ 44,640,249 | \$ 49,414,166 | \$ 60,235,377 |
| Total debt applicable to limit | <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> | <u>10,445,039</u> | <u>8,952,649</u> |
| Legal debt margin | <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> | <u>\$ 38,969,127</u> | <u>\$ 51,282,728</u> |
| Total debt applicable to the limit as a percentage of debt limit | 67.95% | 68.96% | 41.43% | 38.51% | 41.15% | 40.49% | 29.33% | 26.32% | 21.14% | 14.86% |

Legal Debt Margin Calculation for Fiscal Year 2008

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.

| | |
|---|----------------------|
| Total assessed value | \$4,302,526,950 |
| Debt limit (1.4% of total assessed value) | 60,235,377 |
| Debt applicable to limit: | |
| General obligation bonds | 7,940,000 |
| Other Indebtness | <u>1,012,649</u> |
| Total net debt applicable to limit | <u>8,952,649</u> |
| Legal debt margin | <u>\$ 51,282,728</u> |

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

| Fiscal Year | Amount Billed | Amount Collected (1) |
|----------------|------------------|-------------------------|
| 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 |
| 2007 | 171,122 | 177,696 |
| 2008 | 195,930 | 198,055 |

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

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

| Fiscal Year | Population | Personal Income (amounts expressed in thousands) | Per Capita Personal Income | Median Age | School Enrollment | Unemployment Rate |
|--------------------|-------------------|---|---|-------------------|------------------------------|------------------------------|
| 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 | 2,436,097 | 29,015 | * | 12,436 | 4.2% |
| 2006 | 79,385 | 2,898,861 | 30,688 | 39.4 | 12,354 | 3.7% |
| 2007 | 79,385 | 3,109,041 | 32,458 | 39.6 | 12,003 | 4.0% |
| 2008 | 81,775 | * | * | * | 11,879 | 4.0% |

* - information not available

**CASCADE COUNTY, MONTANA
PRINCIPAL EMPLOYERS
JUNE 30, 2008 and TEN YEARS AGO**

| Employer | 2008 | | | 1999 | | |
|----------------------------------|------------------|-------------|--|------------------|-------------|--|
| | 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% | | | |
| Wal-Mart | 550 | 7 | 1.41% | | | |
| Cascade County | 507 | 8 | 1.30% | 458 | 7 | 1.28% |
| City of Great Falls | 469 | 9 | 1.21% | 522 | 6 | 1.46% |
| Buttrey Food and Drug | | | | 450 | 8 | 1.26% |
| Sletten Construction | | | | 300 | 10 | 0.84% |
| Albertson's | 280 | 10 | 0.72% | | | |
| Total County Employment | 38,916 | | | 35,737 | | |

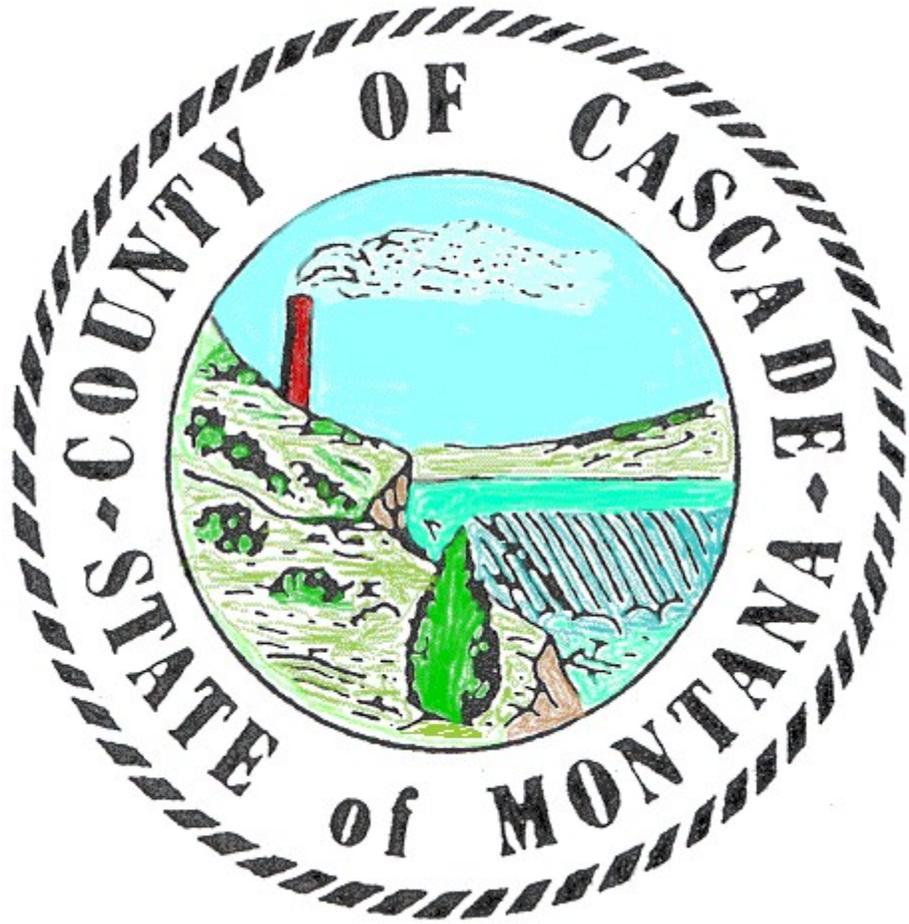
CASCADE COUNTY, MONTANA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

| Function | Full-time Equivalent Employees as of June 30 | | | | | | | | | |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| General government | 111 | 118 | 117 | 96 | 100 | 103 | 104 | 103 | 100 | 110 |
| Public Safety | 176 | 180 | 176 | 158 | 159 | 156 | 183 | 185 | 181 | 170 |
| Public Works | 60 | 52 | 64 | 66 | 65 | 63 | 66 | 85 | 80 | 76 |
| Public Health | 56 | 55 | 59 | 67 | 76 | 69 | 73 | 82 | 82 | 85 |
| Social and economic services | 42 | 41 | 42 | 46 | 43 | 45 | 45 | 42 | 45 | 49 |
| Housing and community development | 8 | 5 | 80 | 6 | 10 | 10 | 13 | 12 | 11 | 11 |
| Conservation of natural resources | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 6 |
| Miscellaneous | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> | <u>-</u> |
| Total | <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> | <u><u>505</u></u> | <u><u>507</u></u> |

SINGLE AUDIT



SECTION





**Junkermier • Clark
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**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, 2008, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 30, 2008. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Cascade County, Montana's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Cascade County, Montana's financial statements that is more than inconsequential will not be prevented or detected by Cascade County, Montana's internal control. We consider the deficiency described in 2008-1 in the accompanying schedule of finding and questioned costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by Cascade County, Montana's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

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*.

**To the Honorable Board of County Commissioners
Cascade County, Montana
Page 2**

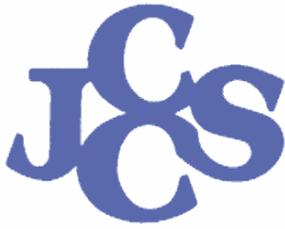
We noted certain matters that we reported to management of Cascade County, Montana in a separate letter dated December 30, 2008.

Cascade County, Montana's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's response and, accordingly, we express no opinion on it.

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 30, 2008



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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, 2008. 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, 2008.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cascade County, Montana's internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be significant deficiency.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2008-2 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

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 30, 2008

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2008

| Funding Agency | Federal CFDA Number | Program Number | Program or Award Amount | Balance July 1, 2007 | Grant Revenues | Expenditures | | Balance June 30, 2008 |
|--|---------------------------|-------------------|-------------------------------|----------------------------|-------------------|--------------|-------|-----------------------------|
| | | | | | | Federal | Match | |
| Office of National Drug Control Policy | | | | | | | | |
| Direct | | | | | | | | |
| HIDTA | 7.000 | I7PRMP607Z | 106,256 | - | 52,081 | 48,152 | - | 3,929 |
| HIDTA | 7.000 | I8PRMP6072 | 119,734 | - | 58,755 | 63,768 | - | (5,013) |
| Total Office of National Drug Control Policy | | | | | | | | |
| | | | | - | 110,836 | 111,920 | - | (1,084) |
| U.S. Department of Agriculture | | | | | | | | |
| Passed through Montana Department of Health and Human Services | | | | | | | | |
| Elderly Feeding Program Commodities | 10.550 | 07-22A-A008 | | 6,943 | - | 6,943 | - | - |
| Commodities | 10.550 | 08-22A-A008 | | - | 10,741 | 7,352 | - | 3,389 |
| Commodities | 10.565 | | | 8,829 | 27,111 | 34,958 | - | 982 |
| Special Supplemental Food Program for Women, Infants, and Children | 10.557 | 08-07-5-21-003-0 | 303,755 | - | 230,792 | 230,758 | - | 34 |
| Special Supplemental Food Program for Women, Infants, and Children | 10.557 | 05-07-5-21-003-0 | 283,978 | - | 72,330 | 72,330 | - | - |
| Special Supplemental Food Program for Women, Infants, and Children | 10.557 | 08-07-5-21-033-0 | 13,755 | - | 9,198 | 9,198 | - | - |
| Special Supplemental Food Programs For Women, Infants, and Children | 10.557 | 07-07-5-21-033-0 | 26,039 | - | 1,356 | 3,107 | - | (1,751) |
| Commodities - Cash-in-Lieu | 10.550 | 05-22A-A008 | 36,500 | - | 44,853 | 44,853 | - | - |
| Passed through State Auditor's Office | | | | | | | | |
| Schools and Roads - Grants to States Forest Reserve | 10.665 | | | - | 50,082 | 50,082 | - | - |
| Total U.S. Department of Agriculture | | | | | | | | |
| | | | | 15,772 | 446,463 | 459,581 | - | 2,654 |
| U.S. Department of Housing and Urban Development | | | | | | | | |
| Passed through the Montana Department of Commerce | | | | | | | | |
| Base Realignment | 14.228 | MT CDBG 05PG-03 | 100,000 | 732 | 94,817 | 86,892 | - | 8,657 |
| CDBG ULRRWSD | 14.228 | MT-CDBG-04PH-02 | 500,000 | - | - | 10,129 | - | (10,129) |
| Home Grant | 14.239 | M04-SG300153 | 275,000 | - | 112,325 | 112,325 | - | - |
| Total U.S. Department of Housing and Urban Development | | | | | | | | |
| | | | | 732 | 207,142 | 209,346 | - | (1,472) |

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, 2008

| Funding Agency | Federal | Program | Program | Balance | Grant | Expenditures | | Balance |
|--|---------|---------------------|---------|---------|---------|--------------|---------|---------|
| | CFDA | | | | | or Award | July 1, | |
| | Number | Number | Amount | 2007 | | | | 2008 |
| Department of Justice | | | | | | | | |
| Direct | | | | | | | | |
| LLEBG | 16.592 | 2004-LB-BX-1429 | 15,451 | 874 | 35 | 874 | 35 | - |
| LLEBG 3 | 16.592 | 2003-LB-BX-0715 | 36,687 | 178 | 6 | 178 | 6 | - |
| Total Direct Programs | | | | 1,052 | 41 | 1,052 | 41 | - |
| Passed through the Montana Board of Crime Control | | | | | | | | |
| Parenting Wisely | 16.523 | 07-A12-90143 | 46,388 | - | 26,558 | 26,558 | - | - |
| Drug Court Grant | 16.585 | OPJ 2005-DC-BX-0038 | 450,000 | - | 169,075 | 169,075 | - | - |
| Juvenile Justice | 16.523 | 02-A03-81656 | 133,652 | 7,842 | - | 7,842 | - | - |
| Project Safe Neighborhood | 16.609 | 06-001-90118 | 65,000 | - | 65,000 | 65,000 | - | - |
| Passed through the Alliance for Youth | | | | | | | | |
| Drug-free Communities | 16.729 | | 9,265 | - | 1,189 | 1,189 | - | - |
| Passed through the Montana Department of Military Affairs | | | | | | | | |
| War Supplement Grant | 16.007 | 2003-MT-T3-0021 | 23,327 | (897) | 897 | - | - | - |
| Passed through Boys & Girls Club | | | | | | | | |
| Weed & Seed | 16.595 | 2005-WS-Q5-0175 | | 2,056 | - | - | - | 2,056 |
| Total pass through programs | | | | 9,001 | 262,719 | 269,664 | - | 2,056 |
| Total U.S. Department of Justice | | | | 10,053 | 262,760 | 270,716 | 41 | 2,056 |
| U.S. Department of Transportation | | | | | | | | |
| Passed through the Montana Department of Transportation | | | | | | | | |
| Fairgrounds Imp | 20.205 | | 239,589 | 38,106 | 242,580 | 236,472 | 44,214 | - |
| Niehart School | 20.205 | STPE 7(39) | 87,013 | 115 | - | 115 | - | - |
| Traffic Safety | 20.600 | 2005-08-02-04 | 5,425 | 245 | - | 245 | - | - |
| High Plains Landscaping | 20.205 | STPE 5299(75) | 83,153 | - | 6,521 | 6,521 | - | - |
| Passed through the Montana Fish, Wildlife, and Parks | | | | | | | | |
| Boat Safety | 20.005 | 02-K16-81331 | 9,600 | - | 8,640 | 7,855 | - | 785 |
| Passed through Health Mothers, Healthy Babies | | | | | | | | |
| The Montana Coalition | 20.600 | | 25,000 | - | 10,529 | 7,565 | - | 2,964 |
| Passed through Health Mothers, Healthy Babies | | | | | | | | |
| The Montana Coalition | 20.600 | | 30,000 | - | 26,016 | 26,036 | - | (20) |
| Total U.S. Department of Transportation | | | | 38,466 | 294,286 | 284,809 | 44,214 | 3,729 |
| U.S. Environmental Protection Agency | | | | | | | | |
| Passed through the Montana Department of Environmental Quality | | | | | | | | |
| MTDEQ:Air Pollution | 66.001 | 204003 | 27,219 | - | 28,853 | 15,243 | 13,610 | - |
| Water Supply Systems | 66.605 | 504004 | 3,000 | 1,140 | 3,323 | 3,323 | - | 1,140 |
| Total U.S. Environmental Protection Agency | | | | 1,140 | 32,176 | 18,566 | 13,610 | 1,140 |

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, 2008

| Funding Agency | Federal | Program | Program | Program | Balance | Expenditures | | Balance |
|--|---------|----------------------|-----------|----------|-----------|--------------|---------|----------|
| | CFDA | | | | | or Award | July 1, | |
| | Number | Number | Amount | 2007 | Revenues | | | 2008 |
| Federal Emergency Management Agency | | | | | | | | |
| Passed through the Montana Department of Military Affairs | | | | | | | | |
| Civil Defense | 83.503 | | | - | 44,255 | 44,255 | - | - |
| Community Emergency Response Team | 83.565 | | | 939 | 1 | 939 | 1 | - |
| Total Federal Emergency Management Agency | | | | 939 | 44,256 | 45,194 | 1 | - |
| U.S. Department of Health and Human Services | | | | | | | | |
| Direct | | | | | | | | |
| Community Health Center | 93.224 | 1-H80-CS-00566-01 | 1,415,021 | (71,885) | 1,458,993 | 752,230 | 706,121 | (71,243) |
| Health Service | 93.224 | | | (36,355) | 36,355 | - | - | - |
| Dental Clinic | 93.224 | 3-H80-CS-00566-01-01 | 177,520 | 178,737 | 275,489 | 159,780 | 66,583 | 227,863 |
| Total Direct Programs | | | | 70,497 | 1,770,837 | 912,010 | 772,704 | 156,620 |
| Passed through Montana Department of Health and Human Services | | | | | | | | |
| VII Ombudsman | 93.042 | 07-22A-A008 | 13,688 | 192 | - | - | 192 | - |
| VII Ombudsman | 93.042 | 08-22A-A008 | 14,942 | - | 23,212 | 14,942 | 7,706 | 564 |
| IIIB Ombudsman | 93.042 | 07-22A-A008 | 63,227 | 227 | - | - | 227 | - |
| IIIB Ombudsman | 93.042 | 08-22A-A008 | 63,228 | - | 98,222 | 63,228 | 33,190 | 1,804 |
| Title IIIF | 93.043 | 04-22A-A8EA | 10,200 | 1,339 | - | 1,339 | - | - |
| Title IIID/F | 93.043 | 07-22A-A008 | 8,749 | 64 | - | - | 64 | - |
| Title IIID/F | 93.043 | 08-22A-A008 | 8,585 | - | 13,336 | 8,585 | 4,473 | 278 |
| Title IIIB | 93.044 | 07-22A-A008 | 88,407 | 967 | - | - | 967 | - |
| Title IIIB | 93.044 | 08-22A-A008 | 86,889 | - | 134,979 | 86,889 | 44,956 | 3,134 |
| Title IIIC | 93.045 | 07-22A-A008 | 189,458 | 6,100 | - | - | 6,100 | - |
| Title IIIC | 93.045 | 08-22A-A008 | 206,591 | - | 320,931 | 206,591 | 103,088 | 11,252 |
| Title IIIA | 93.044 | 07-22A-A008 | 1,000 | 669 | - | - | 669 | - |
| Title IIIA | 93.044 | 08-22A-A008 | 5,664 | - | 8,799 | 5,664 | 2,325 | 810 |
| Title IIIE | 93.052 | 07-22A-A008 | 55,518 | 1,132 | - | - | 1,132 | - |
| Title IIIE | 93.052 | 08-22A-A008 | 55,396 | - | 86,056 | 55,396 | 28,146 | 2,514 |
| HIV Consortium and Direct Care | 93.118 | 02-07-4-51-102-0 | 35,250 | 3,686 | - | - | - | 3,686 |
| HIV Consortium and Direct Care | 93.118 | 03-07-4-51-102-0 | 34,500 | 2,778 | 11,779 | 12,541 | - | 2,016 |
| HIV Consortium and Direct Care | 93.917 | 08-07-4-51-102-0 | 5,856 | - | 2,822 | 2,822 | - | - |
| HIV Prevention | 93.940 | 06-07-4-51-004-0 | 56,356 | (1,142) | - | - | - | (1,142) |
| HIV Prevention | 93.940 | 07-07-4-51-004-0 | 36,986 | 1,351 | 15,167 | 15,319 | - | 1,199 |
| Fetal Alcohol Syndrome | 93.230 | 028117-872C | 78,261 | - | 51,874 | 51,874 | - | - |
| Youth Suicide Prevention | 93.243 | 07-07-5-31-025-0 | 77,700 | 10,595 | 38,850 | 44,946 | - | 4,499 |
| Immunization | 93.268 | 06-07-04-31-007-0 | 32,782 | - | 32,782 | 32,782 | - | - |
| Bioterrorism | 93.283 | 08-07-6-008-0 | 129,581 | 57,263 | 70,190 | 106,279 | - | 21,174 |
| Bioterrorism | 93.283 | 07-07-6-11-008-0 | 133,202 | 10,928 | 49,147 | 13,351 | - | 46,724 |
| Bioterrorism | 93.283 | | | 109,308 | - | 24,888 | - | 84,420 |

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, 2008

| Funding Agency | Federal | Program | Program | Balance | Grant | Expenditures | | Balance | |
|---|---------|------------------|---------|---------|----------------|------------------|------------------|------------------|----------------|
| | CFDA | | | | | or Award | July 1, | | Revenues |
| | Number | Number | Amount | 2007 | | | | 2008 | |
| U.S. Department of Health and Human Services, continued | | | | | | | | | |
| Passed through Montana Department of Health and Human Services, continued | | | | | | | | | |
| Youth In Need of Care | 93.658 | 20063LEG0001 | 34,042 | 6,035 | 31,112 | 31,112 | - | 6,035 | |
| Children's Justice Account | 93.658 | 20063CJAG0002 | 5,400 | (246) | - | - | - | (246) | |
| Child Abuse and Neglect | 93.658 | 2005LEGL004 | | - | 18,976 | 18,976 | - | - | |
| SHIP | 93.779 | 08-22A-A008 | 6,460 | - | 18,008 | 11,592 | 6,322 | 94 | |
| SHIP | 93.779 | 07-22A-A008 | 6,460 | (195) | - | - | (195) | - | |
| Emergency Preparedness | 93.899 | | 10,962 | - | 10,962 | 10,949 | - | 13 | |
| Cancer | 93.919 | 07-07-3-01-002-0 | 76,803 | 35,952 | - | - | - | 35,952 | |
| Breast and Cervical Health | 93.919 | 04-07-3-01-002-0 | 131,400 | 8,350 | 84,771 | 72,914 | - | 20,207 | |
| Breast and Cervical Health | 93.919 | 01-07-3-01-006-0 | 60,900 | 9,887 | - | - | - | 9,887 | |
| TB Program | 93.991 | 08-07-4-11-042-0 | 4,000 | - | 827 | 827 | - | - | |
| TB Program | 93.991 | | 4,000 | - | 4,000 | 4,000 | - | - | |
| Maternal and Child Health | 93.994 | 08-07-5-01-007-0 | 99,229 | - | 180,533 | 95,934 | 81,751 | 2,848 | |
| Passed through the Yellowstone City County Health Department | | | | | | | | | |
| Ryan White | 93.918 | | 18,188 | 448 | 17,131 | 17,131 | - | 448 | |
| Total pass through programs | | | | | <u>265,688</u> | <u>1,324,466</u> | <u>1,010,871</u> | <u>321,113</u> | <u>258,170</u> |
| Total U.S. Department of Health and Human Services | | | | | <u>336,185</u> | <u>3,095,303</u> | <u>1,922,881</u> | <u>1,093,817</u> | <u>414,790</u> |
| National Senior Services Corporation | | | | | | | | | |
| Direct | | | | | | | | | |
| Retired Senior Volunteer Program | 94.002 | 06SRPMT003 | 130,468 | 1,654 | 194,188 | 130,385 | 63,720 | 1,737 | |
| Foster Grandparents | 94.011 | 06SFPMT005 | 210,063 | 407 | 259,905 | 209,913 | 49,842 | 557 | |
| Total National Senior Services Corporation | | | | | <u>2,061</u> | <u>454,093</u> | <u>340,298</u> | <u>113,562</u> | <u>2,294</u> |
| | | | | | <u>405,348</u> | <u>4,947,315</u> | <u>3,663,311</u> | <u>1,265,245</u> | <u>424,107</u> |

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, 2008

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, 2008**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. One significant deficiency disclosed during the audit of the financial statements is reported in the 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. This deficiency is not reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Cascade County, Montana were disclosed during the audit.
4. One significant deficiency relating to the audit of the major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133. This deficiency is not reported as a material weakness.
5. The auditors' report on compliance for the major federal award programs for Cascade County, Montana expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include:

| Funding Agency | CFDA Number |
|--|-------------|
| U.S. Department of Justice Drug Court Grant | 16.585 |
| U.S. Department of Health and Human Services Community Health Centers, Health Service | 93.224 |

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cascade County, Montana qualified as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2008-1: Mailing checks for payment

Condition: After checks are signed at Montana ExpoPark, they are returned to the individual who prepared the checks.

Criteria: Management should assess the procedures for preparing and issuing checks.

Effect: This constitutes an internal control weakness which could potentially affect the County's financial reporting.

Recommendation: After checks are signed, checks should be forwarded to an employee independent of the accounts payable process to be mailed.

Cascade County, Montana's response: Management of the Montana ExpoPark has designated a staff member not involved in the payment process to forward checks.

CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2008

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM AWARD AUDIT

U.S. Department of Justice
Drug Court Grant - CFDA No. 16.585

2008-2: Grant No. OPJ 2005-DC-BX-0038

Condition and Criteria: The County does not appear to have proper monitoring procedures in place to monitor subrecipients receiving federal funds as a pass-through entity of the County. We noted the following: (1) there were not sufficient supporting documents for the expenditures; (2) the Contract with the subrecipient did not coincide with the award contract between the County and the Government Agency awarding the funds to the County; and (3) the Financial Status reports were not submitted on time by the subrecipient, per the Government Agency contract.

Cause: This occurred because no monitoring procedures were in place.

Effect: This constitutes an internal control weakness which could potentially affect the County receiving reimbursement of federal funds and/or having to return federal funds already received. Due to insufficient supporting documents to test, the questioned costs can not be quantified.

Recommendation: The County should apply better monitoring procedures of its subrecipients by (1) requiring subrecipients provide detailed reports and copies of invoices supporting expenditures in order for the County to determine the activities and costs are allowable per the grant award; (2) developing contracts entered into with subrecipients that coincide with the contracts between the County and Government Agencies for pass-through awards and update the contracts for any amendments; and (3) properly monitoring that financial reports are submitted timely.

Cascade County, Montana's response: The County is providing training on proper monitoring to all departments working with grants.

**CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2008**

There were no prior-year findings relative to federal award programs.